

State of New Hampshire

Public Utilities Commission

Concord

Water Utilities - Classes A and B

ANNUAL REPORT	SIGNED
ENTERED 3/31/14	(TAM)
CHECKED	
AUDITED	
SUMMARIZED	
CLOSED	

ANNUAL REPORT
OF

Lakes Region Water Co., Inc.

(Exact Legal Name of Respondent)

(If name was changed during the year, show previous name and date of change)

n/a

FOR THE YEAR ENDED DECEMBER 31, 2013

Officer or other person to whom correspondence should be addressed regarding this report:

Name: Thomas A. Mason
Title: President
Address: P.O. Box 389, Moultonboro, N. H. 03254
Telephone #: (603) 476-2348

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A-1 GENERAL INSTRUCTIONS

1. This form of Annual Report is for the use of water companies operating in the State of New Hampshire.
2. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, New Hampshire 03301-5185, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
3. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
4. The report should be typed or a computer fascimili report will be accepted if submitted on standard size (8 1/2 X 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 610 and the definitions and instructions contained therein shall also apply to this report whenever applicable.
6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No" or "None" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the respondent, the words "Not Applicable" or "n/a" should be used to answer.
7. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
8. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
9. Attachments and additional schedules inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers and titles of the schedules to which they pertain.
10. All accounting terms and phrases used in this Annual Report are to be interpreted in accordance with PART Puc 610 Uniform System of Accounts for Water Utilities prescribed by this commission.
11. If the Respondent makes a report for a period less than a calendar year, the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
12. Whenever schedules request Current Year End Balance and Previous Year End Balance, the figures reported are based on fiscal year end general ledger account balances.
13. Increases over 10% from preceeding year are to be explained in a letter.

A-2 IDENTITY OF RESPONDENT

Give the exact name under which the utility does business: Lakes Region Water Co., Inc.

Full name of any other utility acquired during the year and date of acquisition: None

Location of principal office: Route 109, Moultonboro, N. H. 03254

State whether the utility is a corporation, joint stock association, trust or partnership, or an individual: Corporation

If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under

special act or general law: January 28, 1975 - N. H.

If incorporated under special act, given chapter and session date: N/A

Give date when company was originally organized and date of any reorganization: January 28, 1975

Name and addresses of principal office of any corporations, trusts or association owning, controlling or operating respondent:

N/A

Name and addresses of principal office of any corporation, trusts or association owned, controlled or operated by the

respondent: N/A

Date when respondent first began to operate as a utility*: January 28, 1975

If the respondent is engaged in any business not related to utility operation, give particulars: N/A

If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars:

N/A

If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N. H. RSA 374:25, Exceptions and N. H. RSA 374:26 Permission. N/A

*If engaged in operations of utilities of more than one type, give dates for each.

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A-3 OATH

ANNUAL REPORT
of
Lakes Region Water Co., Inc.

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
2013

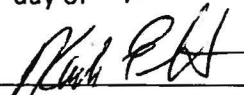
State of New Hampshire.
County of Carroll ss. NH

I, the undersigned, Thomas Albert Mason of
the Lakes Region Water Co., Inc. on our oath do severally say that the foregoing report has
been prepared, under my direction, from the original books, papers and records of said utility, that we
have carefully examined the same, and declare the same to be a complete and correct statement of
the business and affairs of said utility, in respect to each and every matter and thing therein set forth
to the best of our knowledge, information and belief; and that the accounts and figures contained in
the foregoing report embrace all of the financial operations of said utility during the period for which
said report is made.

 President

Subscribed and sworn to before me this

28 day of March 2014



KAILA E. CATALANO, Notary Public
My Commission Expires April 1, 2014

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A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	President	Thomas Albert Mason	Moultonboro, N. H.	\$ 64,961
2	Treasurer	Barbara G. Mason	Moultonboro, N. H.	\$ -
3	Secretary	Susan Mason	Dayton, Md.	\$ -
4	Assistant Treasurer	Amy Mason	Moultonboro, N. H.	\$ -
5				
6				
7				
8				
9				
10				

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Thomas Adam Mason	Moultonboro, NH	Indefinite	Indefinite	2	\$ -
12	Barbara G. Mason	Moultonboro, NH	Indefinite	Indefinite	2	\$ -
13	Susan Mason	Dayton, Md.	Indefinite	Indefinite	2	\$ -
14	Amy Mason	Moultonboro, N. H.	Indefinite	Indefinite	2	\$ -
15	Fred Malatesta	Moultonboro, N. H.	Indefinite	Indefinite	2	\$ -
16	Gary Odoraro	Sterling, Ma	Indefinite	Indefinite	2	\$ -
17						
18						
19						
20						
21						
22						
23						
24						
25	List Directors' Fee per meeting					

* Includes compensation received from all sources except directors fees.

A-5 SHAREHOLDER AND VOTING POWERS

Line No.					
1	Indicate total of voting power of security holders at close of year: 2012			Votes: 20	
2	Indicate total number of shareholders of record at close of year according to classes of stock:			1 - Common	
3					
4					
5	Indicate the total number of votes cast at the latest general meeting: 20				
6	Give date and place of such meeting: The shareholders met on 1/21/14 at Sunrise Drive, Moultonboro, N. H.				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
8	Barbara G. Mason	Moultonboro, N. H.	20	20	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-6 LIST OF TOWNS SERVED

List by operating divisions the towns served directly, indicating those in which franchise is for limited area by an asterisk (*) after name. Give population of the area and the number of customers.

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Population of Area	Number of Customers
					Sub Totals Forward:	54,243	1,655
1	Moultonboro*	4,046	519	16			
2	Laconia*	16,002	126	17			
3	Tuftonboro*	2,387	119	18			
4	Thorton*	2,510	128	19			
5	Campton*	3,339	59	20			
6	Conway*	10,088	118	21			
7	Freedom*	1,501	229	22			
8	Gilford*	7,133	101	23			
9	Tamworth*	2,870	101	24			
10	Ossipee*	4,367	155	25			
11				26			
12				27			
13				28			
14				29			
15	Sub Totals Forward:	54,243	1,655	30	Total	54,243	1,655

A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Address	Amount
1	LRW Water Services, Inc.	Moultonboro, N. H.	\$ 35,380
2	Norman Roberge	Dunbarton, N. H.	63,900
3	Upton & Hatfield	Portsmouth, N. H.	78,484
4	Anthem	Manchester, N. H.	52,772
5	IPFS Corp	NY, NY	36,125
6	NHEC	Plymouth, N. H.	32,246
7	Water Industries	Alton, N. H.	31,189
8	PSNH	Manchester, N. H.	31,186
9	Skellys	Moultonboro, N. H.	23,771
10	Melcher & Prescott	Moultonboro, N. H.	13,427
11	Eastern Analytical	Concord, N. H.	12,925
12	Northern Data	Falmouth, Me.	12,864
13	Everett Prescott	Exeter, N. H.	12,111
14			
15			
16			
17			
18			
19			
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21			
22			
23			
24			
25			
26			
27			
28			
29			
30	Total		\$ 436,380

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A-8 MANAGEMENT FEES AND EXPENSES

List all individuals, associations, corporations or concerns with whom the company has any contract or agreement covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing operation, etc., and show the total amount paid to each for the year. Designate by asterisk (*) those organizations which are "Affiliates" as defined in Chapter 182, Section 1, Laws of 1933.

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	Norman Roberge			Accounting	63,900		61,020	2,880
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
Totals					\$ 63,900		\$ 61,020	\$ 2,880

Have copies of all contracts or agreements been filed with the commission? yes

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	Norman Roberge	923	Outside Services	\$ 61,020
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total			\$ 61,020

A-9 AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on Schedule A-3 Oath, list the principle occupation or business affiliation if other than listed on Schedule A-3 Oath, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of financial organizations, firms or partnerships in which he/she is an officer, director, trustee, partner, or a person exercising similar functions.

Line No.	Name	Principal Activity or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	Thomas Albert Mason	Contractor, LRW Water Services, Inc.	Related Party	POBox 309, Moultonboro, N.H. 03254
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**A-10 BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT AS
A RESULT OF PROVIDING WATER SERVICE**

Complete the following for any business which is conducted as a byproduct , coproduct or joint product as a result of providing water SERVICE. This would include any business which requires the use of utility land and facilities. This would not include any business for which the assets are properly included in Account 121-Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	N/A						
2							
3							
4							
5							
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A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on Schedule A-3, Oath, identifying the parties, amounts, dates and product, asset or service involved.

PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED

List all transactions involving services and products received or provided. This would include management, legal and accounting services; computer services; engineering & construction services; repairing and servicing of equipment; material and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1					
2	LRW Water Services, Inc.	Labor / Materials	2013	P	35,380
3	LRW Water Services, Inc.	Labor / Materials	2013	S	5,016
4					
5					
6					
7					
8					
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11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES
PART II - SALE, PURCHASE AND TRANSFER OF ASSETS**

List all transactions relating to the purchase, sale or transfer of assets. Examples of transaction types include: (1) purchase, sale or transfer of equipment, (2) purchase, sale or transfer of land and structures, (3) purchase, sale or transfer of securities, (4) noncash transfers of assets, (5) noncash dividends other than stock dividends, (6) write off of bad debts or loans.

Columnar instructions are as follows:

- (a) Enter name of related party or company.
- (b) Describe the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book cost for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	NONE					
2						
3						
4						
5						
6						
7						
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10						
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12						

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A-12 IMPORTANT CHANGES DURING THE YEAR

Give concise answers to each of the following, numbering them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" state that fact as a response. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. NONE
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization. NONE
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. The Company continues source evaluation at Far Echo Harbor and Paradise Shores. Engineering costs continue for distribution improvements at Echo Lake Woods, 175 Estates and Gunstock Glen.
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. The Company replaced pumps, mains, services, and meters in a number of systems with a value of \$97,582, which were all non-revenue producing. The Company also replaced 2 of its field service vehicles at a cost of \$90,137 and added a laptop at a cost of \$3,250. These expenditures were also non-revenue producing. See A-12 supporting schedule. In addition, please note that such additions and retirements are incorporated in Schedules F-8, F-11 & F-12.
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. NONE
6. Extensions of the system (mains and service) put into operation during the year. NONE
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. NONE
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. NONE
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. NONE
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. The Company continues a civil suit concerning Tamworth Water Works water quality.
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. NONE
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. On April 22, 2013 the NHPUC issued Order No. 25,496 approving a rate surcharge allowing for the recovery of salary, benefits and recruiting costs for a full time utility manager. The increase for this position is \$59,546 annually. A one-time surcharge was utilized to recover the costs of recruiting of \$2,928. On January 17, 2013 the NHPUC issued Order No. 25,454 allowing for the recovery of \$152,965 in rate case expenditures over eight quarter beginning January 1, 2013
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations. No significant changes in wages.
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. NONE
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. NONE

Div #	Name	Acct #	Non- Revenue Producing	Revenue Producing	Total Division	NHDES Requir.	Description
1	Far Echo Harbor Meters	334.4	\$ 2,333		\$ 2,333	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter replacement
2	Paradise Shores						
	Mains	331.4	\$ 39,692			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	Mains
	Meters	334.4	\$ 9,631		\$ 49,323	DES Water Conservation Req. See. e.g. Env-Wq 2100.	POASI meter replacement
3	West Point Meters	334.4	\$ 1,114		\$ 1,114	DES Water Conservation Req. See. e.g. Env-Wq 2100.	Add'l distribution meter
4	Waterville Valley Gateway Pump	311.2	\$ 1,638		\$ 1,638	DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
5	Hidden Valley						
	Structure	304.2	\$ 2,476			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	improvement to pumphouse
	Wells		\$ 2,470			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	well fracking
	Pump	311.2	\$ 6,274			DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
	Misc. Equip	339.2	\$ 659			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Misc Equip	339.3	\$ 1,714			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	Treatment
	Mains	331.4	\$ (5,832)			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	Vendor credit from prev year
	Meters	334.4	\$ 5,347		\$ 13,108	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter
6	Wentworth Cove Meters	334.4	\$ 506		\$ 506	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter
7	Pendelton Cove Pump	311.2	\$ 7,837			DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
	Misc. Equip	339.2	\$ 661			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Meters	334.4	\$ 677		\$ 9,175	DES Water Conservation Req. See. e.g. Env-Wq 2100.	Add'l distribution meter
8	Deer Run Meters	334.4	\$ 1,180		\$ 1,180	DES Water Conservation Req. See. e.g. Env-Wq 2100.	Add'l distribution meter
9	Woodland Grove Pump	311.2	\$ 1,357			DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
	Misc. Equip	339.2	\$ 670			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Meters	334.4	\$ 2,152		\$ 4,179	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter
10	Echo Lake Woods Pump	311.2	\$ 1,246			DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
	Misc. Equip	339.2	\$ 1,123			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Meters	334.4	\$ 735		\$ 3,104	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter
11	Brake Hill Pump	311.2	\$ 836			DES Distribution Main Req. See e.g. Env-Ws 372.31.	Replacement of well pump
	Misc. Equip	339.2	\$ 661			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Meters	334.4	\$ 979		\$ 2,476	DES Water Conservation Req. See. e.g. Env-Wq 2100.	House meter
12	Tamworth Water Works Pump	311.2	\$ 1,528			DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	Replacement pump
	Misc. Equip	339.2	\$ 1,272			DES Water Conservation Req. See. e.g. Env-Wq 2100.	Telemetry
	Meters	334.4	\$ 2,590		\$ 5,390	DES Distribution Main Req. See e.g. Env-Ws 372.31.	Pumphouse meters
13	175 Estates No Additions	n/a	\$ -		\$ -		
14	Deer Cove No Additions	n/a	\$ -		\$ -		
15	Lake Ossipee Village Services	333.4	\$ 238		\$ 238	DES Distribution Service Req. See e.g. Env-Ws 372.32	Replacement of Services

Div #	Name	Acct #	Non- Revenue Producing	Revenue Producing	Total Division	NHDES Requiq.	Description
16	Indian Mound						
	Pump	311 2	\$ 3,411		\$ 3,411	DES Pump and Flow Requirements. See e.g. Env-Ws 372.18-22.	Replacement pump
17	Gunstock Glen Meters	334 4	\$ 407		\$ 407	DES Distribution Main Req. See e.g. Env-Ws 372.31.	Pumphouse meters
50	Administrative Vehicles	341.5	\$ 90,137				Replacement Vehicles
	Computer Equip	347.5	\$ 3,250		\$ 93,387		
Total Plant Placed in Service			\$ 190,969	\$ -	\$ 190,969		

Annual Report of Lakes Region Water Co., Inc. Year ended December 31, 2013
 Utility Plant in Service:
 Retirements 2013

Div #	Name	Acct #	Amount	Division Total	Description
1	Far Echo Harbor Meters	334.4	\$ (706)	\$ (706)	
2	Paradise Shores Mains Meters	331.4 334.4	\$ (12,599) \$ (1,933)	\$ (14,532)	
3	West Point Meters	334.4	\$ (457)	\$ (457)	
4	Waterville Valley Gateway Pump	311.2	\$ (1,803)	\$ (1,803)	
5	Hidden Valley Pump Meters	311.2 334.4	\$ (5,254) \$ (3,200)	\$ (8,454)	
6	Wentworth Cove Meters	334.4	\$ (198)	\$ (198)	
7	Pendelton Cove Pump Meters	311.2 334.4	\$ (6,127) \$ (315)	\$ (6,442)	
8	Deer Run Meters	334.4	\$ (446)	\$ (446)	
9	Woodland Grove Meters	334.4	\$ (267)	\$ (267)	
10	Echo Lake Woods Pump Meters	311.2 334.4	\$ (6,602) \$ (412)	\$ (7,014)	
11	Brake Hill Pump Meters	311.2 334.4	\$ (511) \$ (251)	\$ (762)	
12	Tamworth Water Works Pumps	311.2	\$ (3,145)	\$ (3,145)	
13	175 Estates No Retirements	n/a	\$ -	\$ -	
14	Deer Cove No Retirements	n/a	\$ -	\$ -	
15	Lake Ossipee Village No Retirements	n/a	\$ -	\$ -	
16	Indian Mound Pump	311.2	\$ (2,499)	\$ (2,499)	
17	Gunstock Glen No Retirements	n/a	\$ -	\$ -	
50	Administrative Vehicle	341.5	\$ (52,696)	\$ (52,696)	
Total Plant Retired from Service				<u>\$ (99,421)</u>	

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F-1 BALANCE SHEET
Assets and Other Debits

Line No.	Account Title (Number) (a)	Ref Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
UTILITY PLANT					
1	Utility Plant (101-106)	F-6	\$ 4,610,095	\$ 4,520,123	\$ 89,972
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 1,476,345	\$ 1,418,561	57,784
3	Net Plant		\$ 3,133,750	\$ 3,101,562	\$ 32,188
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(87,677)	(93,385)	5,708
5	Total Net Utility Plant		\$ 3,046,073	\$ 3,008,177	\$ 37,896
OTHER PROPERTY AND INVESTMENTS					
6	Nonutility Property (121)	F-14			
7	Less: Accumulated Depr. and Amort. (122)	F-15			
8	Net Nonutility Property				
9	Investment in Associated Companies (123)	F-16			
11	Utility Investments (124)	F-16			
12	Other Investments	F-16			
13	Special Funds(126-128)	F-17			
14	Total Other Property & Investments				
CURRENT AND ACCRUED ASSETS					
16	Cash (131)		15,108	12,007	3,101
17	Special Deposits (132)	F-18			
18	Other Special Deposits (133)	F-18			
19	Working Funds (134)				
20	Temporary Cash Investments (135)	F-16			
21	Accounts and Notes Receivable-Net (141-144)	F-19	137,819	164,090	(26,271)
22	Accounts Receivable from Assoc. Co. (145)	F-21			
23	Notes Receivable from Assoc. Co. (146)	F-21			
24	Materials and Supplies (151-153)	F-22	9,579	7,705	1,874
25	Stores Expense (161)				
26	Prepayments-Other (162)	F-23	34,859	29,524	5,335
27	Prepaid Taxes (163)	F-38	11,783	11,060	723
28	Interest and Dividends Receivable (171)	F-24			
29	Rents Receivable (172)	F-24			
30	Accrued Utility Revenues (173)	F-24			
31	Misc. Current and Accrued Assets (174)	F-24			
32	Total Current and Accrued Assets		\$ 209,148	\$ 224,386	\$ (15,238)
DEFERRED DEBITS					
32	Unamortized Debt Discount & Expense (181)	F-25	1,637	3,425	(1,788)
33	Extraordinary Property Losses (182)	F-26			
34	Prelim. Survey & Investigation Charges (183)	F-27			
35	Clearing Accounts (184)				
36	Temporary Facilities (185)				
37	Miscellaneous Deferred Debits (186)	F-28	228,245	251,998	(23,753)
38	Research & Development Expenditures (187)	F-29			
39	Accumulated Deferred Income Taxes (190)	F-30			
40	Total Deferred Debits		\$ 229,882	\$ 255,423	\$ (25,541)
TOTAL ASSETS AND OTHER DEBITS					
			\$ 3,485,103	\$ 3,487,986	\$ (2,883)

F-1 BALANCE SHEET
Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	\$ 10,000	\$ 10,000	\$ -
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202,205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-In Capital (209,211)	F-33	955,248	955,248	-
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34	(9,201)	(11,042)	1,841
10	Retained Earnings (214-215)	F-3	551,670	415,897	135,773
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 1,507,717	\$ 1,370,103	\$ 137,614
LONG TERM DEBT					
13	Bonds (221)	F-35	506,309	585,648	(79,339)
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35			
16	Other Long-Term Debt (224)	F-35	95,271	56,059	39,212
17	Total Long-Term Debt		\$ 601,580	\$ 641,707	\$ (40,127)
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable (231)		573,682	663,944	(90,262)
19	Notes Payable (232)	F-36			
20	Accounts Payable to Associated Co. (233)	F-37			
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)		1,456	956	500
23	Accrued Taxes (236)	F-38	11,681	59,178	(47,497)
24	Accrued Interest (237)		773	2,258	(1,485)
25	Accrued Dividends (238)				
26	Matured Long-Term Debt (239)	F-39			
27	Matured Interest (240)	F-39			
28	Misc. Current and Accrued Liabilities (241)	F-39			
29	Total Current and Accrued Liabilities		\$ 587,592	\$ 726,336	\$ (138,744)
DEFERRED CREDITS					
30	Unamortized Premium on Debt (251)	F-25			
31	Advances for Construction (252)	F-40			
32	Other Deferred Credits (253)	F-41			
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282)	F-45	171,289	116,004	55,285
37	Other (283)	F-45			
38	Total Deferred Credits		\$ 171,289	\$ 116,004	\$ 55,285
OPERATING RESERVES					
39	Property Insurance Reserve (261)	F-44			
40	Injuries and Damages Reserve (262)	F-44			
41	Pensions and Benefits Reserves (263)	F-44			
42	Miscellaneous Operating Reserves (265)	F-44			
43	Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions In Aid of Construction (271)	F-46	849,099	849,099	-
45	Accumulated Amortization of C.I.A.C. (272)	F-46	232,174	215,263	16,911
46	Total Net C.I.A.C.		\$ 616,925	\$ 633,836	\$ (16,911)
46	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 3,485,103	\$ 3,487,986	\$ (2,883)

NOTES TO BALANCE SHEET (F-1)

1. The space below is provided for important notes regarding the balance sheet and or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on a cumulative preferred stock.
3. Give a concise explanation of any retained earnings restriction and state the amount of retained earnings affected by such restriction.
4. If the notes to balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2 and 3 above, such notes may be attached hereto.

NONE

F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
UTILITY OPERATING INCOME					
1	Operating Revenues(400)	F-47	\$ 1,265,052	\$ 1,198,049	\$ 67,003
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	807,778	744,086	63,692
4	Depreciation Expense (403)	F-12	142,206	120,654	21,552
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(16,911)	(16,911)	-
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	(5,708)	(5,708)	-
7	Amortization Expense-Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50	75,811	65,830	9,981
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		77,644	69,293	8,351
10	Total Operating Expenses		\$ 1,080,820	\$ 977,244	\$ 103,576
11	Net Operating Income (Loss)		184,232	220,805	(36,573)
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52			-
14	Net Water Utility Operating Income		\$ 184,232	\$ 220,805	\$ (36,573)
OTHER INCOME AND DEDUCTIONS					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53			
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	5,865	4,759	1,106
19	Allow. for funds Used During Construction (420)				
20	Nonutility Income (421)	F-54			
21	Gains (Losses) Form Disposition Nonutility Property (422)				
22	Miscellaneous Nonutility Expenses (426)	F-54	(2,141)	(2,341)	200
23	Total Other Income and Deductions		\$ 3,724	\$ 2,418	\$ 1,306
TAXES APPLICABLE TO OTHER INCOME					
24	Taxes Other Than Income (408.2)	F-50			
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				
26	Total Taxes Applicable To Other Income				
INTEREST EXPENSE					
27	Interest Expense (427)	F-35	50,396	72,323	(21,927)
28	Amortization of Debt Discount & Expense (428)	F-25	1,788	1,788	-
29	Amortization of Premium on Debt (429)	F-25			
30	Total Interest Expense		\$ 52,184	\$ 74,111	\$ (21,927)
31	Income Before Extraordinary Items		135,772	149,112	(13,340)
EXTRAORDINARY ITEMS					
32	Extraordinary Income (433)	F-55			
33	Extraordinary Deductions (434)	F-55			
34	Income Taxes, Extraordinary Items (409.3)	F-50			
35	Net Extraordinary Items				
NET INCOME (LOSS)					
			\$ 135,772	\$ 149,112	\$ (13,340)

F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (e)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ 415,897	\$ 266,785	\$ 149,112
2	Balance Transferred from Income (435)	135,772	149,112	(13,340)
3	Appropriations of Retained Earnings (436)			
4	Dividends Declared-Preferred Stock (437)			
5	Dividends Declared-Common Stock (438)			
6	Adjustments to Retained Earnings (439)	1		
7	Net Change to Unappropriated Retained Earnings	\$ 135,773	\$ 149,112	\$ (13,339)
8	Unappropriated Retained Earnings (end of period) (215)	\$ 551,670	\$ 415,897	\$ 135,773
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 551,670	\$ 415,897	\$ 135,773

F-4 ANALYSIS OF RETAINED EARNINGS (ACCOUNTS 214, 215)

Line No.	Item (a)	Current Year End Balance	Previous Year End Balance
	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)		
	1. Report in detail the items included in the following accounts during the year: 436, Appropriations of Retained Earnings; 439, Adjustments to Retained Earnings.		
	2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings.		
1			
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15			
	APPROPRIATED RETAINED EARNINGS (Account 214)		
	State Balance and purpose of each appropriated Retained Earnings amount at end of year and give accounting entries for any applications of Appropriated Retained Earnings during the year.		
16			
17			
18			
19			
20	Balance-end of year		

NOTES TO STATEMENTS OF INCOME (F-2) AND RETAINED EARNINGS (F-3)

1. The space below is provided for important notes regarding the Statements of Income and Retained Earnings or any account thereof.
2. Give concise explanations concerning unsettled rate proceedings where a contingency exists that refunds of a material amount may need to be made to the utility customers or which may result in a material refund to the utility with respect to water purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to water purchases.
3. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for water purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars including income tax effects, so that corrections of prior Income and Retained Earnings Statements and Balance Sheets may be made if needed or furnish amended financial statements if that be deemed more appropriate by the utility.
4. Other important notes concerning the Statements of Income and Retained Earnings. If any such notes appearing in the report to stockholders are applicable they may be attached hereto.
5. If liberalized tax depreciation is being used in the determination of taxes payable and the resultant benefits are being flowed through the income statement, disclose in the following space the amount of the difference between taxes payable when using the liberalized depreciation method and taxes payable when using the straight-line depreciation method. \$_____.
6. Give below a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the approximate dollar effect of such changes.

Not Applicable

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year 2013 (b)	Prior Year 2012 (c)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ 135,772	\$ 149,112
3	Adjustment to Retained Earnings		
4	Depreciation	142,210	120,655
5	Amortization	(22,619)	(20,516)
6	Deferred Income Taxes and Investment Tax Credits (Net)	55,285	10,493
7	Capitalized Allowance For Funds Used During Construction		
8	Other (Net)		131,079
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 310,648	\$ 390,823
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 310,648	\$ 390,823
12	Less dividends-preferred		
13	-common		
14	Net From Internal Sources	\$ 310,648	\$ 390,823
15	EXTERNAL SOURCES:		
16	Long-term debt (B) (C)	63,454	
17	Preferred Stock (C)		
18	Common Stock (C) Paid in Capital	1,841	
19	Net Increase In Short Term Debt (D)		
20	Other (Net)		
21	CIAC		
22	Total From External Sources	\$ 65,295	\$ -
23	Other Sources (E)		
24	Net Decrease In Working Capital Excluding short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$ 375,943	\$ 390,823

INSTRUCTIONS TO SCHEDULE F-5

- This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.
- If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached hereto.
- Under "Other" specify significant amounts and group others.
- enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
- Codes:
 - Any difference between the amount shown for net extraordinary items for the current year in this statement and that shown on schedule F-2, line 35 of this report should be explained in detail below.
 - Bonds, debentures and other long-term debt.
 - Net proceeds and payments.
 - Include commercial paper.
 - Such as net increase or decrease in working capital excluding short-term debt, purchase or sale of other non-current assets, investments in and advances to and from associated companies and subsidiaries, and all other items not provided for elsewhere.
 - Gross additions to common utility plant should be allocated to the applicable utility departments.
- Clarifications and explanations should be listed on the following page.

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION (CONTINUED)

Line No.	Application of Funds (a)	Current Year 2013 (b)	Prior Year 2012 (c)
27	Construction and Plant Expenditures (incl. land)		
28	Gross Additions		
29	Water Plant	174,395	129,829
30	Nonutility Plant		
31	Other		
32	Total Gross Additions	\$ 174,395	\$ 129,829
33	Less: Capitalized Allowance for Funds Used During Construction		
34	Total Construction and Plant Expenditures	\$ 174,395	\$ 129,829
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	103,581	142,969
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)		
40	Other (Net): Reduction of Paid in Capital		123,356
41			
42			
43	Total Retirement of Debt and Securities	103,581	266,325
44	Other Resources were used for (E)		
45	Net Increase In Working Capital Excluding Short Term Debt	94,866	
46	Other		
	Total Financial Resources Used	\$ 372,842	\$ 396,154

NOTES TO SCHEDULE F-5

Line No.	DESCRIPTION	Current Year 2013	Prior Year 2012
	Beginning Cash	\$ 12,007	\$ 17,338
	Total Financial Resources Provided	375,943	390,823
	Total Financial Resources Used	372,842	396,154
	Ending Cash	\$ 15,108	\$ 12,007

**F-6 UTILITY PLANT (ACCOUNTS 101-106)
AND ACCUMULATED DEPRECIATION AND AMORTIZATION
(ACCOUNTS 108-110)**

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 4,501,148	\$ 4,409,594	\$ 91,554
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	108,947	110,529	(1,582)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 4,610,095	\$ 4,520,123	\$ 89,972
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 1,476,345	\$ 1,418,561	\$ 57,784
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 1,476,345	\$ 1,418,561	\$ 57,784
16	Net Plant		\$ 3,133,750	\$ 3,101,562	\$ 32,188

F-7 UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCOUNTS 114-115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the commission, include the Order Number.

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2				
3	See Attached Schedule for Details			
4				
5				
6	Total Plant Acquisition Adjustments	\$ (254,025)	\$ (254,025)	\$ -
7	Accumulated Amortization (115)	\$ 166,348	\$ 160,640	\$ 5,708
8				
9				
10				
11				
12	Total Accumulated Amortization	\$ 166,348	\$ 160,640	\$ 5,708
13	Net Acquisition Adjustments	\$ (87,677)	\$ (93,385)	\$ 5,708

F-7 Utility Plant Acquisition Adjustments & Related Amortization

Line #	Div #	Name	Dates Incurred	Acquisition Adjustment (114)			Accumulated Amortization (115)				Net 12/31/2012	Net 12/31/2013		
				Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013	Amortization Years	Balance 12/31/2012	Amortization 2013			Balance 12/31/2013	
1	1	FEH	n/a				-					-	-	
2	2	PS	n/a				-					-	-	
3	3	WP	n/a				-					-	-	
4	4	WVG	n/a				-					-	-	
5	5	HV	4/1/2002	(172)	-	-	(172)	20	102	9		111	(70)	(61)
6	6	WC	n/a				-					-	-	
7	7	PC	7/1/1979	(36,693)	-	-	(36,693)	50	27,535	723		28,258	(9,158)	(8,435)
8	8	DR	7/1/1991	1,786			1,786	50	(761)	(36)		(797)	1,025	989
9	9	WG	10/1/1991	(65,232)			(65,232)	50	44,898	1,305		46,203	(20,334)	(19,029)
10	10	ELW	10/1/1991	(56,866)			(56,866)	50	42,438	1,137		43,575	(14,428)	(13,291)
11	11	BH	n/a				-					-	-	
12	12	TWW	1/1/1996	(38,156)			(38,156)	50	12,202	763		12,965	(25,954)	(25,191)
13	13	175E	4/2/2002	(1,427)			(1,427)	20	766	71		837	(661)	(590)
14	14	DC	12/29/2004	85			85	20	(20)	(4)		(24)	65	61
15	15	LOV	7/1/1971	(10,044)			(10,044)	50	7,487	201		7,688	(2,557)	(2,356)
16	15	LOV	7/1/1972	(9,242)			(9,242)	50	6,762	185		6,947	(2,480)	(2,295)
17	15	LOV	7/1/1978	(18,310)			(18,310)	50	12,084	366		12,450	(6,226)	(5,860)
18	15	LOV	12/29/2004	(1,896)			(1,896)	20	760	95		855	(1,136)	(1,041)
19	16	IM	12/29/2004	3,913			3,913	20	(1,470)	(196)		(1,666)	2,443	2,247
20	17	GG	9/19/2005	(21,771)			(21,771)	20	7,857	1,089		8,946	(13,914)	(12,825)
Total Company				(254,025)	-	-	(254,025)		160,640	5,708	-	166,348	(93,385)	(87,677)

F-8 UTILITY PLANT IN SERVICE

(In addition to Account 101, Utility Plant In Service, this schedule includes Account 104, Utility Plant Purchased or Sold and Account 106, Completed Construction Not Classified)

1. Report below the original cost of water plant in service according to prescribed accounts.
2. do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassification or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the addition or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 104 Utility Plant Purchased or sold. In showing the clearance of Account 104, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc. and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Note A: Class A and Class B utilities as defined in USOA for Water Utilities are required to subdivide the plant accounts into functional operations. The subaccounts are designated by adding a suffix of one decimal place to the three digit account number. The functional operations for the water system along with the designated suffix are intangible Plant 1; Source of Supply and Pumping Plant 2; Water Treatment Plant 3; Transmission and Distribution Plant 4; and General Plant 5.

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization						
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant						
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights						
8	304 Structures and Improvements						
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs						
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment						
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant						
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment						
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant						

See Supplemental Combined Schedules for F-6, F-8, F-11 & F-12.

F-8 UTILITY PLANT IN SERVICE (CONTINUED)

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes						
28	331 Transmission and Distribution Mains						
29	333 Services						
30	334 Meters and Meter Installations						
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution						
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment						
44	347 Miscellaneous Equipment						
45	348 Other Tangible Equipment						
46	Total General Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Total (Accounts 101 and 106)	\$ 4,409,594	\$ 190,969	\$ 99,421	\$ 2	\$ 4	\$ 4,501,148
48	104 Utility Plant Purchased or Sold**						
49	Total Utility Plant in Service	\$ 4,409,594	\$ 190,969	\$ 99,421	\$ 2	\$ 4	\$ 4,501,148

See Supplemental Combined Schedules for F-6, F-8, F-11 & F-12.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Balance at Beginning of Year (h)	Depreciation (i)	Retirements (j)	Adjustments (m)	Transfers			Balance at End of Year (n)	Rate (o)	
												Retirement Allocation (k)	Common Reallocation (l)	Depreciation Reallocation (o)			
1	INTANGIBLE PLANT .1																
2	301 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339 Other Plant and Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	SOURCE OF SUPPLY AND PUMPING PLANT .2																
7	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	304 Structures and Improvements	4,966	0	0	0	0	4,966	1,544	100	0	1	0	0	0	0	1,645	2.00%
9	305 Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	306 Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	307 Wells and Springs	25,972	0	0	0	0	25,972	18,671	519	0	0	0	0	0	0	19,190	2.00%
12	308 Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	309 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	310 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	311 Pumping Equipment	7,970	0	0	0	0	7,970	2,131	674	0	(1)	0	0	0	2,804	10.00%	
16.0	339 Other Misc. Equip	251	0	0	0	0	251	226	13	0	(1)	0	0	0	238	10.00%	
16.1	339 Other Misc. Equip (Common)	50	0	0	0	2	52	48	0	0	0	0	0	0	48	10.00%	
17	Total Supply and Pumping Plant	39,209	0	0	0	2	39,211	22,620	1,306	0	(1)	0	0	0	23,925		
18	WATER TREATMENT PLANT .3																
19	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	339 Other Plant and Misc Equip	818	0	0	0	0	818	204	(1)	0	0	0	0	0	203	10.00%	
23	Total Water Treatment Plant	818	0	0	0	0	818	204	(1)	0	0	0	0	0	203		
24	TRANSMISSION & DISTRIBUTION PLANT .4																
25	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	330 Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.00%
28	331 Transmission and Distribution Mains	43,924	0	0	0	0	43,924	21,779	879	0	1	0	0	0	22,659	2.00%	
29	333 Services	5,276	0	0	0	0	5,276	4,049	175	0	0	0	0	0	4,224	3.33%	
30	334 Meters and Meter Installations	9,128	506	(198)	3	0	9,439	4,661	508	(198)	0	0	0	0	4,971	5.00%	
31	335 Hydrants	526	0	0	0	0	526	206	10	0	0	0	0	0	216	2.00%	
32.0	339 Other Misc. Equip	800	0	0	0	0	800	800	0	0	0	0	0	0	800	5.00%	
32.1	339 Other Misc. Equip (Common)	576	0	0	0	17	593	282	0	0	0	0	0	31	313	5.00%	
33	Total Transmission and Distribution	60,230	506	(198)	3	17	60,558	31,777	1,572	(198)	1	0	0	31	33,183		
34	GENERAL PLANT .5																
35	303 Land and Land Rights	646	0	0	0	19	665	0	0	0	0	0	0	0	0	0	
36	304 Structures and Improvements	3,717	0	0	0	112	3,829	1,264	0	0	0	0	0	77	1,341	2.00%	
37	340 Office Furniture and Equipment	325	0	0	0	9	334	227	0	0	0	0	0	21	248	10.00%	
38	341 Transportation Equipment	6,975	0	0	0	1,489	8,464	6,024	0	0	0	(1,757)	500	1,046	5,813	33.33% - 14	
39	342 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343 Tools, Shop and Garage Equipment	2,942	0	0	0	89	3,031	2,638	0	0	0	0	0	118	2,756	10.00%	
41	344 Laboratory Equipment	75	0	0	0	3	78	77	0	0	0	0	0	0	77	10.00%	
42	345 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346 Communication Equipment	0	0	0	0	0	0	(2)	0	0	0	0	0	0	(2)	10.00%	
44	347 Miscellaneous Equipment	2,146	0	0	0	174	2,320	1,067	0	0	0	0	0	269	1,336	10.00%	
45	348 Other Tangible Plant (rounding)	(1)	0	0	2	0	1	(2)	0	0	1	0	0	0	(1)		
46	Total General Plant	18,825	0	0	2	1,895	18,722	11,293	0	0	1	(1,757)	500	1,531	11,568		
47	Total (Accounts 101 and 106)	117,082	506	(198)	5	1,914	119,309	65,894	2,877	(198)	1	(1,757)	500	1,562	68,879		
48	104 Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	Total Utility Plant in Service	117,082	506	(198)	5	1,914	119,309	65,894	2,877	(198)	1	(1,757)	500	1,562	68,879		
	Construction Work in Progress	0	0	0	0	0	0										
	Total Utility Plant	117,082	506	(198)	5	1,914	119,309	3,386	2,877	-	-	-	-	1,562	4,439		

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Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Balance at Beginning of Year (h)	Depreciation (i)	Retirements (j)	Adjustments (m)	Transfers			Balance at End of Year (n)	Rate (o)
												Retirement Allocation (k)	Common Reallocation (l)	Depreciation Reallocation (a)		
1	INTANGIBLE PLANT .1															
2	301 Organization	840	0	0	0	0	840	315	42	0	0	0	0	0	357	
3	302 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339 Other Plant and Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Intangible Plant	840	0	0	0	0	840	315	42	0	0	0	0	0	357	
6	SOURCE OF SUPPLY AND PUMPING PLANT .2															
7	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	304 Structures and Improvements	12,785	0	0	0	0	12,785	6,413	275	0	0	0	0	0	6,888	2.00%
9	305 Collecting and Impounding Reservoir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	306 Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	307 Wells and Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.00%
12	308 Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	309 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	310 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	311 Pumping Equipment	4,503	0	0	0	0	4,503	27	452	0	0	0	0	0	479	10.00%
16.0	339 Other Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.00%
16.1	339 Other Misc. Equip (Common)	48	0	0	0	0	48	48	0	0	0	0	0	0	48	10.00%
17	Total Supply and Pumping Plant	17,336	0	0	0	0	17,336	6,488	727	0	0	0	0	0	7,215	
18	WATER TREATMENT PLANT .3															
19	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	339 Other Plant and Misc Equip	1,015	0	0	0	0	1,015	772	101	0	0	0	0	0	873	10.00%
23	Total Water Treatment Plant	1,015	0	0	0	0	1,015	772	101	0	0	0	0	0	873	
24	TRANSMISSION & DISTRIBUTION PLANT .4															
25	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	330 Distribution Reservoirs and Standpipe	1,157	0	0	0	0	1,157	38	23	0	0	0	0	0	61	2.00%
28	331 Transmission and Distribution Mains	3,857	0	0	0	0	3,857	1,733	78	0	0	0	0	0	1,811	2.00%
29	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.33%
30	334 Meters and Meter Installations	321	0	0	0	0	321	8	16	0	0	0	0	0	24	5.00%
31	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2.00%
32.0	339 Other Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5.00%
32.1	339 Other Misc. Equip (Common)	554	0	0	0	(4)	550	346	0	0	0	0	0	29	375	5.00%
33	Total Transmission and Distribution	5,889	0	0	0	(4)	5,885	2,125	117	0	0	0	0	29	2,271	
34	GENERAL PLANT .5															
35	303 Land and land Rights	621	0	0	0	(4)	617	0	0	0	0	0	0	0	0	
36	304 Structures and Improvements	3,577	0	0	0	(28)	3,551	1,551	0	0	0	0	0	71	1,622	2.00%
37	340 Office Furniture and Equipment	313	0	0	0	(2)	311	219	0	0	0	0	20	239	10.00%	
38	341 Transportation Equipment	6,725	0	0	0	1,124	7,849	5,668	0	0	0	(1,629)	464	970	5,473	33.33% - 14
39	342 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343 Tools, Shop and Garage Equipment	2,831	0	0	0	(20)	2,811	2,605	0	0	0	0	0	109	2,714	10.00%
41	344 Laboratory Equipment	73	0	0	0	(1)	72	75	0	0	0	0	0	0	75	10.00%
42	345 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346 Communication Equipment	0	0	0	0	0	0	3	0	0	0	0	0	0	3	10.00%
44	347 Miscellaneous Equipment	2,065	0	0	0	86	2,151	1,042	0	0	0	0	0	249	1,291	10.00%
45	348 Other Tangible Plant (rounding)	0	0	0	0	0	0	(2)	0	0	1	0	0	0	(1)	
46	Total General Plant	18,205	0	0	0	1,157	17,362	11,159	0	0	1	(1,629)	464	1,419	11,414	
47	Total (Accounts 101 and 106)	41,285	0	0	0	1,153	42,438	20,859	987	0	1	(1,629)	464	1,448	22,130	
48	104 Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	Total Utility Plant in Service	41,285	0	0	0	1,153	42,438	20,859	987	0	1	(1,629)	464	1,448	22,130	
	Construction Work in Progress	0	0	0	0	0	0									
	Total Utility Plant	41,285	0	0	0	1,153	42,438	1,540	987	-	-	-	-	1,448	2,435	

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Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Balance at Beginning of Year (h)	Depreciation (i)	Retirements (j)	Adjustments (m)	Transfers			Balance at End of Year (n)	Rate (n)
												Retirement Allocation (k)	Common Reallocation (l)	Depreciation Reallocation (o)		
1	INTANGIBLE PLANT .1															
2	301 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	339 Other Plant and Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Total Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	SOURCE OF SUPPLY AND PUMPING PLANT .2															
7	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	305 Collecting and Impounding Reservoir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	306 Lake, River and Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	307 Wells and Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	308 Infiltration Galleries and Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	309 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	310 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	311 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16.0	339 Other Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.00%
16.1	339 Other Misc. Equip (Common)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.00%
17	Total Supply and Pumping Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	WATER TREATMENT PLANT .3															
19	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	339 Other Plant and Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	Total Water Treatment Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	TRANSMISSION & DISTRIBUTION PLANT .4															
25	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	304 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	330 Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	331 Transmission and Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	334 Meters and Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32.0	339 Other Misc. Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20.00%
32.1	339 Other Misc. Equip (Common)	0	0	0	0	0	0	0	929	0	0	0	0	(929)	0	20.00%
33	Total Transmission and Distribution	0	0	0	0	0	0	0	929	0	0	0	0	(929)	0	
34	GENERAL PLANT .5															
35	303 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	304 Structures and Improvements	0	0	0	0	0	0	0	2,297	0	0	0	0	(2,297)	0	50.00%
37	340 Office Furniture and Equipment	0	0	0	0	0	0	0	639	0	0	0	0	(639)	0	10.00%
38	341 Transportation Equipment	0	90,137	(52,696)	0	(37,441)	0	0	31,387	(52,696)	15,000	52,696	(15,000)	(31,387)	0	33.33% - 14
39	342 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	343 Tools, Shop and Garage Equipment	0	0	0	0	0	0	0	3,529	0	0	0	0	(3,529)	0	10.00%
41	344 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	345 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	346 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10.00%
44	347 Miscellaneous Equipment	0	3,250	0	0	(3,250)	0	0	8,064	0	0	0	0	(8,064)	0	10.00%
45	348 Other Tangible Plant (rounding)	0	0	0	1	0	1	0	0	0	0	0	0	0	0	
46	Total General Plant	0	93,387	(52,696)	1	(40,691)	1	0	45,916	(52,696)	15,000	52,696	(15,000)	(45,916)	0	
47	Total (Accounts 101 and 106)	0	93,387	(52,696)	1	(40,691)	1	0	46,845	(52,696)	15,000	52,696	(15,000)	(46,845)	0	
48	104 Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	Total Utility Plant in Service	0	93,387	(52,696)	1	(40,691)	1	0	46,845	(52,696)	15,000	52,696	(15,000)	(46,845)	0	
	Construction Work in Progress	0	0	0	0	0	0									
	Total Utility Plant	0	93,387	(52,696)	1	(40,691)	1	0	46,845	-	-	-	-	(46,845)	0	

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F-8 UTILITY PLANT IN SERVICE (CONTINUED)

** For each amount comprising the reported balance and changes in Account 104, Utility Plant Purchased or Sold, state the property purchased or sold, name of vendor or purchaser, and date of transaction.

Note B: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the tests of Accounts 101 and 106 will avoid serious omissions of the reported amount in respondent's plant actually in service at end of year. In the space below. describe briefly each major adjustment or transfer included in columns (e) and (f) above.

NONE

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F-9 MISCELLANEOUS PLANT DATA

For each of the accounts listed hereunder, provide a summary statement if a balance was carried therein at any time during the year. Information required consists of a brief description and amount of transactions carried through each such account and except to the extent that the data is shown elsewhere in this report, the opening and closing balances. If any of the property involved had an income producing status during the year, the gross income and applicable expenses (suitably subdivided) should be reported.

Utility Plant Leased to Others (102) N/A
Property Held For Future Use (103) (SEE BELOW)

Accumulated Depreciation of Utility Plant Leased to Others (108.2) N/A
Accumulated Depreciation of Property Held For Future Use (108.3) N/A
Accumulated Amortization of Utility Plant Leased to Others (110.2) N/A

NONE

**F-10 CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION
NOT CLASSIFIED (Accounts 105 and 106)**

1. For each department report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.
2. The information specified by tis schedule for Account 106, Completed Construction Not Classified, shall be furnished even though this account is included in Schedule F-8, Utility Plant in Service according to a tentative classification by primary accounts.
3. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	Far Echo Harbor: New Source	\$ 2,500		\$ 260,000
2	Paradise Shores : Source Evaluation	36,005		15,000
3	Paradise Shores : Mt. Roberts	36,458		
4	West Point: Dry well - search for new source	16,581		
5	Tamworth Water Works: Uranium Treatment	2,240		44,000
6	Tamworth Water Works: Dry Well	3,389		
7	175 Estates: Distribution Improvements	1,073		344,000
8	Gunstock Glen / Brake Hill: Distr. Improvements	10,701		736,000
9	Total	<u>\$ 108,947</u>		<u>\$ 1,399,000</u>
10				
11				
12				
13				
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**F-11 ACCUMULATED DEPRECIATION OF
UTILITY PLANT IN SERVICE (Account 108.1)**

1. Report below the information called for concerning accumulated provision for depreciation of utility plant in service at end of year and changes during year.
2. Explain any important adjustments during year.
3. Explain any differences between the amount for book cost of plant retired, line 4, column (b) and that reported in the schedule F-8 Utility Plant In Service, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108.1 of the Uniform System of Accounts intent is that retirements of depreciable plant be recorded when such plant is removed from service. There also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provision for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also note B to schedule F-8 Utility Plant in Service.
5. In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 1,418,562
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	142,210
3	Net charges for plant retired	
4	Book cost of plant retired	99,420
5	Cost of removal	
6	Salvage (credit)	(15,000)
7	Net charges for plant retired	\$ 84,420
8	Other (debit) or credit items:	
9	Rounding	(7)
10		
11		
12	Balance end of year	\$ 1,476,345

See Supplemental Combined Schedules for F-6, F-8, F-11 & F-12.

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	\$ 369,916
14	Water Treatment Plant	26,935
15	Transmission and Distribution Plant	696,922
16	General Plant	382,572
17	Total	\$ 1,476,345

F-12 ANNUAL DEPRECIATION CHARGE

1. Indicate cost basis upon which depreciation charges calculation were derived.
2. Show separately the rates used and the total depreciation for each class of property.
3. Depreciation charges are to be computed using the straight line method. Composite rates may be used with Commission approval.
4. Total annual depreciation charge should agree with schedule F-11, line 2 "Depreciation provision for year," charged to Account 403, Depreciation Expense.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	See Supplemental Combined Schedules for F-6, F-8, F-11 & F-12.			
2				
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35				
36		Total	\$ 4,501,148	

**F-13 ACCUMULATED AMORTIZATION OF
UTILITY PLANT IN SERVICE (Account 110.1)**

1. Report below particulars concerning accumulated provision for amortization of utility plant in service.
2. Explain and give particulars of important adjustments during the year.
3. Under "Gain or (Loss) on Disposition of Property", line 17, report the excess of book cost of plant retired, less any proceeds realized at retirement, over the accumulated provisions for such plant.

Account Balance and Changes During Year

Line No.	Class of Property (a)	Amount (b)
1	Balance beginning of year	
2	Amortization Accruals for year: N/A	
3	(specify accounts debited)	
4		
5		
6		
7		
8		
9		
10		
11		
12	Total Accruals	
13	Total (line 1 plus line 12)	
14	Net charges for retirements during year:	
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	
24	Other (debits) and credits (describe separately)	
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	

F-14 NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under Instruction No. 5.
5. Minor items may be grouped.

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases, Sales, Transfers etc. (c)	Balance End of Year (d)
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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16				
17				
18				
19	TOTAL			

F-15 ACCUMULATED DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	NOT APPLICABLE
2	Accrual for year, charged to Account 426, Miscellaneous Nonutility Expenses	
3	Net charges for plant retired:	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Total Net Charges	
8	Other (debit) or credit items (describe)	
9		
10	Balance, end of year	

F-16 INVESTMENTS (Accounts 123, 124, 125, 135)

1. Report below investments in Accounts 123, Investments in Associated Companies; 124, Utility Investments; 125, Other Investments; 135, Temporary Cash Investments.
2. Provide a subheading for each account and list there under the information called for, observing the instructions below.
3. Investment in Securities- List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
4. Investment Advances- Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders or employees.
5. For any securities, notes or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of pledge and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquire, designate such fact and in a footnote give date of authorization and case number.
7. Interest and dividend revenues and investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment included in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain of Loss From Invest. Disposed of (h)
1	Investment in Associated Companies (Account 123)							
2								
3	NONE							
4								
5								
6								
7								
8								
9								
10								
11	TOTALS							

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F-16 INVESTMENTS (Accounts 123, 124, 125, 135) - Continued

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated							
12	Utility Investment-Account 124							
13	NONE							
14								
15								
16								
17								
18								
19	TOTALS							
20	Other Investments-Account 125							
21	NONE							
22								
23								
24								
25								
26								
27	TOTALS							
28	Temporary Cash							
29	Investments-Account 135							
30	NONE							
31								
32								
33								
34								
35	TOTALS							

* If the book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference

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F-17 SPECIAL FUNDS (Accounts 126, 127, 128)
(Sinking Funds, Depreciation Fund, Other Special Funds)

1. Report below the balance at end of year of each special fund maintained during the year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain for each fund any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and Trustee if any (a)	Year End Balance (b)
1	Sinking Funds (Account 126)	
2	NONE	
3		
4		
5		
6	TOTAL	
7	Depreciation Funds (Account 127)	
8	NONE	
9		
10		
11		
12	TOTAL	
13	Other Special Funds (Account 128)	
14	NONE	
15		
17		
18	TOTAL	

F-18 SPECIAL DEPOSITS (Accounts 132, 133)
(Special Deposits, Other Special Deposits)

1. Report below the amount of special deposits by classes at end of year.
2. If an deposit consists of assets other than cash, give a brief description of such assets.
3. If any deposit is held by an associated company, give name of company.
4. Specify purpose of each other special deposit.

Line No.	Description and Purpose of Deposit (a)	Year End Balance (b)
1	Special Deposits (Account 132)	
2	NONE	
3		
4		
5	TOTAL	
6	Other Special Deposits (Account 133)	
7	NONE	
8		
9		
10	TOTAL	

F-19 NOTES AND ACCOUNTS RECEIVABLE
(Accounts 141, 142, 143, 144)

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)			\$ -
2	Customer Accounts Receivable (Account 141)			
3	General Customers	\$ 134,529	\$ 165,707	\$ (31,178)
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			-
8	Total (Account 141)	\$ 134,529	\$ 165,707	\$ (31,178)
9	Other Accounts Receivable (Account 142)	3,290	(1,617)	4,907
10	Total Notes and Accounts Receivable	\$ 137,819	\$ 164,090	\$ (26,271)
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	Notes and Accounts Receivable-Net	\$ 137,819	\$ 164,090	\$ (26,271)

F-20 ACCUMULATED PROVISION FOR
UNCOLLECTIBLE ACCOUNTS-CR. (Account 143)

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		
2	Provision for uncollectible for current year (Account 403)		
3	Accounts written off		
4	Collections of accounts written off		
5	Adjustments (explain)		
6		NONE	
7			
8	Net Total		
9	Balance end of year		

Summarize the collection and write-off practices applied to overdue customers accounts.

F-21 RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on accounts and notes held at any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	\$ -	\$ -	\$ -	\$ -	
13	Notes Receivable from Associated Companies (Account 146)					
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS					

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F-22 MATERIALS AND SUPPLIES (Accounts 151-153)

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Plant Materials and Supplies (Account 151)			
2	Fuel Oil			
3				
4	General Supplies-Utility Operations	9,579	7,705	1,874
5	Totals (Account 151)	\$ 9,579	\$ 7,705	\$ 1,874
6	Merchandise (Account 152)			
7	Merchandise for Resale			
8	General Supplies-Merchandise Operations			
9	Totals (Account 152)			
10	Other Materials and Supplies (Account 153)			
11	Totals Material and Supplies	\$ 9,579	\$ 7,705	\$ 1,874

F-23 Prepayments - Other (Account 162)

Line No.	Type of Prepayment (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Prepaid Insurance	\$ 17,520	\$ 16,276	\$ 1,244
2	Prepaid Operating Permits	2,550	2,550	-
3	Prepaid Propane	780	780	-
4	Prepaid Computer Support	6,344	6,895	(551)
5	Prepaid One-Call	1,625	1,276	349
6	Prepaid Water Monitoring Equipment	1,260	1,747	(487)
7	Prepaid Health Insurance	4,780	-	4,780
8				
9				
10				
11	Totals Prepayments	\$ 34,859	\$ 29,524	\$ 5,335

F-24 OTHER CURRENT AND ACCRUED ASSETS (Accounts 171-174)

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr. Interest and Dividends Receivable (Account 171)			
2	NONE			
3				
4				
5				
6				
7				
8	TOTALS			
9	Rents Receivable (Account 172)			
10	NONE			
11				
12				
13				
14				
15				
16	TOTALS			
17	Accrued Utility Revenues (Account 173)			
18	NONE			
19				
20				
21				
22				
23				
24	TOTALS			
25	Misc. Current and Accrued Assets (Account 174)			
26	NONE			
27				
28				
29				
30				
31				
32	TOTALS			

F-25 UNAMORTIZED DEBT DISCOUNT, PREMIUM AND EXPENSE (Account 181, 251)

1. Report under applicable subheading the particulars of Unamortized Debt Discount and expense and Unamortized Premium on Debt.
2. Show premium amounts by enclosure in parenthesis.
3. In column (b) show the principal amount of bonds or other long term debt original issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year, also date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amount applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt.

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)								
2	Bank Of NH 5	500,000	7,261	2004	2014	959		732	227
3	Bank Of NH 6	385,000	3,611	2004	2015	862		360	502
4	Bank Of NH 7	143,000	6,986	2004	2014	1,604		696	908
5									
6									
7	TOTALS	\$ 1,028,000	\$ 17,858			\$ 3,425	\$ -	\$ 1,788	\$ 1,637
8	Unamortized Premium on Debt (Account 251)								
9									
10	NONE								
11									
12									
13									
14									
15									
16	TOTALS								

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Commission authorization of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
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20						
21	TOTALS					

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F-27 PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.
2. Minor items may be grouped by classes. Show the number of items in each group.

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
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8						
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12						
13						
14						
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20						
21	TOTALS					

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F-28 MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization and date of Commission authorization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	2010 Rate Case DW 10-141	152,966		Various	75,577	77,389
3						
4	2012 Investigation DW 07-105 (transferred from DW 10-141)	81,921				81,921
5						
6	2012 Mt. Roberts DW xx-xxx (transferred from DW 10-141)	9,434				9,434
7						
8	2012 Emergency Rate Case DW 13-041	7,677	51,824			59,501
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30						
31	TOTALS	\$ 251,998	\$ 51,824		\$ 75,577	\$ 228,245

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F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)

1. Describe and show below costs incurred and accounts charged during the year for technological research and development projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation/) For any research and development work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others.
2. In column (a) indicate the class of plant or operating function for which the project was undertaken, if payments were made in support of research by others performed outside the company, state the name of the person or organization to whom such payments were made.
3. Show in column (c) all costs incurred for R&D performed internally and in column (d) all costs incurred for R&D performed externally during the current year. In column (e) show the capital or expense account number charged during the year. In column (f) show the amounts related to the accounts charged in column (e). In column (g) show the undistributed costs carried in Account 187, Research and Development Expenditures.
4. If costs have not been segregated for research and development activities or projects, estimates may be submitted for columns (c), (d) and (f) with amounts identified by "Est".
5. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Cost Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	CURRENT YEAR CHARGES		Undistributed Costs (g)
					Account (e)	Amount (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17		TOTALS					

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F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's account for deferred income taxes.
2. In the space provided furnish significant explanations including the following:
 - (a) Describe the amounts for which deferred tax accounting in the classification is being followed by the respondent and the basis therefor.
 - (b) Itemize and identify each debit and credit underlying the entries in columns (c), (d), (e), (f), (h), and (j).

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
TOTALS				

Line No.	CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)
	Debited Account Account 410.2 (e)	Amount Credited Account 411.2 (f)	Debits to Account 190		Credits To Account 190		
			Contra Acct. No. (g)	Amount (h)	Contra Acct. No. (i)	Amount (j)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

F-31 CAPITAL STOCK AND PREMIUM ON CAPITAL STOCK (Accounts 201, 204, and 207)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.
7. For columns (g) and (h) indicate by footnote if stock held by respondent is Reacquired Stock (Account 216) or is in sinking and other funds.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	OUTSTANDING PER BALANCE SHEET			HELD BY RESPONDENT		DIVIDENDS DURING YEAR	
			Number of Shares (c)	Par or Stated Value per Share (d)	Amount (e)	Account 207 Premium (f)	Shares (g)	Cost (h)	Declared (i)
1	Common Stock (Account 201)	\$ 300	20	\$ -	\$ 10,000				
2									
3									
4									
5									
6									
7									
8									
9									
10	TOTALS	\$ 300	20		\$ 10,000				
11	Preferred Stock (Account 204) NONE								
12									
13									
14									
15									
16									
17	TOTALS								
18									
19									
20									

**F-32 CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR
CONVERSION AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 208)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Common Stock subscribed Account 202, and Preferred stock Subscribed, Account 205, show the subscription price and the balance due on each class at end of year.
3. Describe the agreement and transactions under which a conversion liability existed under Account 203, Common stock liability for Conversion, or account 206, Preferred Stock Liability for Conversion, at end of year.

Line No.	Name of account and description of item (a)	Number of Shares (b)	Amount (c)
1	Capital Stock Subscribed (Accounts 202 and 205)		
2			
3	NONE		
4			
5			
6			
7			
8			
9			
10			
11	TOTALS		
12	Capital Stock Liability For Conversion (Accounts 203 and 206)		
13	NONE		
14			
15			
16			
17			
18			
19			
20			
21			
22	TOTALS		
23	Installments Received on Capital Stock (Account 208)		
24	NONE		
25			
26			
27			
28			
29			
30			
31			
32			
33			
34	TOTALS		

F-33 OTHER PAID-IN CAPITAL (Accounts 209-211)

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a total for the account for reconciliation with the balance sheet. Explain the change in any account during the year and give the accounting entries effecting such change.
2. Reduction in Par or Stated Value of Capital Stock (Account 209) -Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.
3. Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) -Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.
4. Other Paid-In Capital (Account 211)- Classify amounts included in this account at end of year according to captions which together with brief explanations, disclose the general nature of transactions which give rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2	N/A	
3		
4		
5		
6		
7		
8		
9	TOTAL	
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11	N/A	
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	
20	Other Paid-In Capital (Account 211)	955,248
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	\$ 955,248

**F-34 DISCOUNT ON CAPITAL STOCK AND CAPITAL STOCK EXPENSE
(Accounts 212 and 213)**

1. Report under applicable subheading the balance at end of year of discount on capital stock and capital stock expenses for each class and series of capital stock
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the changes. State the reason for any charge-off of discount on capital stock or capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Year End Balance (b)
1	Discount on Capital Stock (Account 212)	
2	N/A	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	
15	Capital Stock Expense (Account 213)	
16	Equity Financing Costs associated with the conversion of long term debt to	
17	additional paid in capital in DW 08-070	
18	Equity Financing Costs Expenditures (\$18,405)	
19	2009 Amortization charged to 426 1,840	
20	2010 Amortization charged to 426 1,841	
21	2011 Amortization charged to 426 1,841	
22	2012 amortization charged to 426 1,841	
23	2013 amortization charged to 426 1,841	
24	12/31/13 Balance	(9,201)
25	Note: Equity Financing Costs are being amortized over 10 years.	
26		
27		
28	TOTAL	\$ (9,201)

F-35 LONG TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet accounts particulars concerning long-term debt included in Accounts 221, Bonds; 222, Reacquired Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.
3. Advances from Associated Companies should be reported separately for advances on notes, and advances on open accounts. Demand notes shall be designated as such. Names of associated companies from which advances were received shall be shown in col. (a).
4. In an insert schedule give explanatory particulars for accounts 223, and 224 of net changes during the year. With respect to long-term advances show for each company (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization case numbers and dates.
5. If the respondent has pledged any of its long-term debt securities, give particulars in a footnote, including name of the pledge and purpose of the pledge.
6. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
7. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain any difference between the total of column (f) and the total of Account 427, Interest on Long-term Debt, and Account 430, Interest on Debt to Associated Companies.
8. Give particulars concerning any long-term debt authorized by the commission but not yet issued.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)
1	Bonds (Account 221)								
2									
3	See Supplemental Schedule.								
4									
5									
6									
7									
8									
9									
10									
11									
12	TOTALS			\$ 506,309		\$ 32,557			
13	Advances from Associated Companies (Account 223)								
14									
15									
16	TOTALS								
17	Other Long Term Debt (Account 224)								
18									
19	See Supplemental Schedule.								
20									
21									
22									
23									
24									
25									
26									
27	TOTALS			95,271		\$ 4,847			

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Lakes Region Water Co., Inc
Year Ended December 31, 2013

Schedule of Notes Payable, Accrued Interest, Interest Expense & Capitalized Interest

Obligation (a)	Date of Issue (b)	Original Amount (c)	Date of Maturity (d)	Principal Balance 12/31/2012 (e)	Additions (f)	Reductions (g)	Balance 12/31/2013 (h)	% Rate (i)	Accrued 12/31/2012 (j)	Incurred a/c #427 (k)	Interest Paid (l)	Accrued 12/31/2013 (m)
TD Banknorth - 5 (Refin)	1/13/2004	\$ 500,000	1/13/2014	\$ 265,813	\$ -	\$ (39,638)	225,975	6.09%	1,108	15,424	(15,424)	-
TD Banknorth - 6 (construction)	1/13/2004	385,000	1/13/2015	237,336	-	(29,902)	207,434	5.58%	725	12,635	(12,635)	-
TD Banknorth - 7(syst purch)	12/29/2004	142,000	12/29/2014	82,699	-	(9,799)	72,900	6.29%	285	4,498	(4,563)	188
Sub - Total (Sch F-35) (BS Line 13)				585,648	-	(79,338)	506,309		2,118	32,557	(32,622)	188
N/P St Mary's Bank - 2008 Chev Colorada	5/31/2009	18,865	8/14/2013	3,247	-	(3,298)	-	5.90%	-	68	(68)	-
N/P GEHL Finance - Mustang Excavator	11/13/2009	26,200	11/13/2014	9,607	-	(4,803)	4,803	0.00%	-	-	-	-
N/P Ford Motor Credit - 2011 Ford F350 XL	9/13/2010	31,301	9/13/2015	18,650	-	(6,350)	12,300	7.89%	13	1,344	(1,246)	98
N/P Ford Motor Credit - 2011 Ford F150 XL	7/21/2011	32,509	7/21/2016	24,556	-	(6,172)	18,384	7.89%	127	1,860	(1,717)	143
NP Tom & Barbara Mason												
N/P Ford Motor Credit - 2013 Ford F250 Super	8/16/2013	36,918	8/15/2018	-	36,918	(2,135)	34,783	5.95%	-	921	(716)	204
N/P Ford Motor Credit - 2013 Ford F250 Super	8/26/2013	26,536	8/26/218	-	26,536	(1,535)	25,001	5.95%	-	653	(515)	139
Sub-Total (Sch F-35) (BS Line 16)				58,059	63,454	(24,294)	95,271		140	4,847	(4,262)	584
Total Long Term Debt (BS Line 17)				641,707	63,454	(103,632)	601,580					
Total Note Payable (BS Line 232)												
Vendors										12,993	(12,993)	
Total This Schedule				641,707	63,454	(103,632)	601,580		2,258	50,396	(49,877)	773
Total Interest Expense (IS Line 27)												
Total Accrued Interest (BS Line 24)												
								Capitalized interest Net Expense		50,396		

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F-36 NOTES PAYABLE (Account 232)

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in (c).
5. Minor amounts may be grouped by classes, showing the number of such amounts.
6. Report in total, all other interest accrued and paid on notes discharged during the year.

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year				
					Accrued (e)	Paid (f)			
1	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
TOTALS				\$	-	\$	-	\$	-

F-37 PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies, and 234, Accounts Payable to Associated Companies
3. List each note separately and state the purpose for which issued. Show also in Column (a) date of note, maturity and interest rate.
4. Include in column (f) the amount of any interest expense during the year on notes or accounts that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note or account, describe such collateral.

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)					
2	NONE					
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS					
12	Notes Payable to Associated Companies (Account 234)					
13	NONE					
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS					

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F-38 ACCRUED AND PREPAID TAXES (Accounts 236, 163)

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year.
2. Taxes paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in columns (c) and (d). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (i) accruals credited to taxes accrued, (ii) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (iii) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts.
4. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each can readily be ascertained.
5. If any tax covers more than one year, the required information of all columns should be shown separately for each year
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1	Payroll Taxes	\$ (210)		\$ 23,380	\$ 22,846		324	
2	NHBPT	3,915		18,297	13,045		9,167	
3	PROPERTY TAXES		11,060	52,431	53,154			11,783
4	Federal Income Taxes	55,473		4,062	57,345		2,190	
5	Rounding							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	TOTALS	\$ 59,178	\$ 11,060	\$ 98,170	\$ 146,390	\$ -	\$ 11,681	\$ 11,783

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F-39 OTHER CURRENT AND ACCRUED LIABILITIES (Accounts 239-241)

1. Give a description and the amount of the principal items arrived at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Description (a)	Year End Balance (b)
1	Matured long-term Debt (Account 239)	
2	N/A	
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	
12	Matured Interest (Account 240)	
13	N/A	
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	
23	Misc. Current and Accrued Liabilities (Account 241)	
24	N/A	
25		
26		
27		
28		
29		
30		
31		
32		
33	TOTAL	

F-40 CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

1. Report below balances at end of year and the particulars for customer advances for construction.
2. Minor items may be grouped.

Line No.	Description (a)	Balance End of Year (b)
1		
2	N/A	
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

F-41 OTHER DEFERRED CREDITS (ACCOUNT 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credit being amortized show the period of amortization.
3. Minor items may be grouped by classes showing the number of items in each class.

Line No.	Description of Other Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount (d)		
1						
2	N/A					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS					

F-42 ACCUMULATED DEFERRED INVESTMENT TAX CREDIT (Account 255)

1. Report as specified below information applicable to the balance in Account 255, and the transactions therein. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correcting adjustments to the account balance, shown in column (g). Include in column (i) the weighted-average period over which the tax credits are amortized.
2. State below the option selected for the investment tax credit. (1) reduction of rate base, or (2) reduction of cost of service for rate purposes in accordance with section 46 (f) of the Internal Revenue Code.

Line No.	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility								
2	N/A								
3									
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility								
12	Other: (list separately)								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total Other								
23	Total								

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F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. Report below the information called for concerning investment tax credits generated and utilized by respondent.
2. As indicated in column (a), the schedule shall show each year's activities from 1962 through the year covered by this report, and shall separately identify the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%), 11 percent (11%) and 11 1/2 percent (11 1/2%).
3. Report the amount of investment tax credits generated from properties acquired for use in utility operations and report the amount of such generated credits utilized in computing the annual income taxes. If there are nonutility operations, show any applicable generated and utilized investment tax credits in a footnote. Also explain by footnote any adjustments to Columns (b) through (f) such as for corrections etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.
4. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	1962-7	N/A		1977		
2	3%			3%		
3	7%			4%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978		
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976			11 1/2%		
15	3%			1979		
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
20	1980	N/A		1983		
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981			1984		
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982			1985		
35	3%			3%		
36	7%			4%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

F-44 OPERATING RESERVES (Accounts 261, 262, 263, 265)

1. Report below an analysis of the changes during the year for each of the reserves listed below.
2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
3. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves.
4. For Account 265, Miscellaneous Operating Reserves report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2	NONE						
3							
4							
5							
6							
7	TOTALS						
8	Injuries and Damages Reserve (Account 262)						
9	NONE						
10							
11							
12							
13							
14	TOTALS						
15	Pensions and Benefits Reserve (Account 263)						
16	NONE						
17							
18							
19							
20							
21	TOTALS						
22	Miscellaneous Operating Reserves (Account 265)						
23	NONE						
24							
25							
26							
27							
28	TOTALS						

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F-45 ACCUMULATED DEFERRED INCOME TAXES (Accounts 281, 282, 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. In the space provided furnish significant explanations, including the following:
 - (a) Accelerated Amortization- State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts. Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.
 - (b) Liberalized Depreciation- State the general method or methods of liberalized depreciation being used (sum-of-years digits, declining balance, etc.), estimated lives i.e. useful life, guideline life, guidelines class life, etc., and classes of plant to which each method is being applied and date method was adopted. Furnish a table showing for each year, 1954 to date of this report the annual amount of tax deferrals, and with respect to each year's tax deferral, the total debits thereto which have

NOT APPLICABLE

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Water:			
3	Pollution Control			
4	Defense Facilities			
5	Total Water			
6	Other (Specify)			
7	TOTALS			
8	Liberalized Depreciation (Account 282)			
9	Water	116,004	55,285	
10	Other			
11	TOTALS	\$ 116,004	\$ 55,285	
12	Other (Account 283)			
13	Water			
14	Other			
15	TOTALS			
16	Total (Accounts 281, 282, 283)			
17	Water	116,004	55,285	
18	Other (Specified)			
19	TOTALS	\$ 116,004	\$ 55,285	

- (1) Identify those amounts applicable to property disposed of prior to the expiration of its useful service life, separately.
- (2) Section 169, Internal Revenue Code of 1954, property

General basis of depreciation used by the company is as follows:

- a) SEC 179 (expense deduction) to maximum available in year of qualified equipment being placed in service.
- b) Liberalized depreciation under MACRS for all assets placed in service since 1986.

**F-45 ACCUMULATED DEFERRED INCOME TAXES
(Accounts 281, 282, 283) - Continued**

been accounted for as credits to Accounts 411.1, Provisions for Deferred Income Taxes-Cr., Utility Operating Income and 411.2 Provisions for Deferred Income Taxes-Cr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.) Give references to the order or other action of the Commission authorizing or directing such accounting.

- (c) Other- Describe the amounts for which deferred tax accounting in the classification in being followed by the respondent and the basis therefor, and give reference to the order or other action of the Commission authorizing or directing such accounting.
- (d) Other (Specify)- Include deferred taxes relating to Other Income and Deductions at lines 6, 10, 14 and 18 as appropriate.

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
						171,289	9
							10
						\$ 171,289	11
							12
							13
							14
							15
						171,289	16
							17
							18
						\$ 171,289	19

Accumulated deferred income tax balance was accumulated as follows:
Liberalized Depreciation

Year	Debits	Credits	Balance
1990	\$	6,590 \$	6,590
1991		3,040	9,630
1992		7,640	17,270
1993		6,605	23,875
1994		3,910	27,785
1995		8,340	36,125
1996		3,554	39,679
1997		-	39,679
1998		2,750	42,429
1999		23,625	66,054
2000		4,736	70,790
2001		9,024	79,814
2002		13,822	93,636
2003		10,439	104,075
2004		1,436	105,511
2005		-	105,511
2006		-	105,511
2007		-	105,511
2008		-	105,511
2009		-	105,511
2010		-	105,511
2011		-	105,511
2012		10,493	116,004
2013		55,285	171,289

F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

1. Report below an analysis of the changes during the year for the respondent's contribution in aid of construction.
2. Detail contributions received during year from main extension charges and customer connection charges; developers or contractors agreements in supplementary schedules F-46.2 and F-46.3.
3. Detail changes in a footnote.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 849,099
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	-
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Balance end of year (Account 271)	\$ 849,099

F-46.1 ACCUMULATED AMORTIZATION OF C.I.A.C. (Account 272)

1. Report below the information called for concerning accumulated provision for amortization of contribution in aid of construction at end of year and changes during the year.
2. Explain any important adjustments during the year.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 215,263
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	16,911
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 232,174

Lakes Region Water Co., Inc.
 F-46 Contributions in Aid of Construction

Year Ended December 31, 2013

Division	Class of Property	Amort. Rate	CIAC Balance 12/31/2013	Redistribution of WIP	Sch 46.3 Contractors Developers Retirement	CIAC Balance 12/31/2013	Amortization Balance 12/31/2012	Acct. 405 Amortization	Retirements	Amortization Balance 12/31/2013	
1	FEH	Mains	2.00%	600		600	259	12		271	
2	PS	Mains	2.00%	150,166		150,166	98,280	3,003		101,283	
2	PS	Mains	2.00%	3,000		3,000	1,290	60		1,350	
2	PS	Mains	2.00%	3,000		3,000	1,230	60		1,290	
2	PS	Mains	2.00%	2,400		2,400	1,140	60		1,200	
2	PS	Services	3.33%	17,437		17,437	14,821	581		15,402	
2	PS	Services	2.00%	600		600	450	20		470	
2	PS	Meter	5.00%	3,495		3,495	1,225	175		1,400	
2	PS	Tank (work in progress)		-		-	-			-	
2	PS	Tank	2.22%	210,000		210,000	21,001	4,667		25,668	
2	PS	Mains	2.00%	90,000		90,000	8,100	1,800		9,900	
2	PS	Hydrants	2.00%	8,974		8,974	806	179		985	
3	WP	Mains	2.00%	600		600	218	12		230	
4	WVG	Mains	2.00%	300		300	141	6		147	
4	WVG	Mains	2.00%	600		600	210	12		222	
5	HV	Mains	2.00%	384		384	186	8		194	
5	HV	Mains	2.00%	1,200		1,200	540	24		564	
5	HV	Mains	2.00%	600		600	258	12		270	
5	HV	Mains	2.00%	600		600	246	12		258	
5	HV	Services	2.00%	1,716		1,716	1,372	57		1,429	
5	HV	Mains	2.00%	600		600	222	12		234	
5	HV	Mains	2.00%	1,697		1,697	1,637	47		1,684	
6	WC	Mains	2.00%	5,712		5,712	4,501	114		4,615	
6	WC	Mains	2.00%	1,373		1,373	697	27		724	
6	WC	Mains	2.00%	796		796	637	27		664	
6	WC	Mains	2.00%	5,000		5,000	840	50		890	
11	BH	Mains	2.00%	68,200		68,200	4,092	682		4,774	
11	BH	Services	3.33%	9,900		9,900	594	99		693	
12	TWW	Mains	2.00%	249,206		249,206	52,308	4,984		57,292	
13	175E	Mains	2.50%	-		-	(10,648)	-		(10,648)	
13	175E	Mains	2.50%	10,943		10,943	8,610	109		8,719	
		Rounding		-		-				-	
		Total		849,099	-	-	849,099	215,263	16,911	-	232,174

- 64,1 -

**F-46.2 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTIONS
CHARGES RECEIVED DURING THE YEAR**

- 1 Report as specified below information applicable to credits added to Contributions in Aid of Construction received from main extension charges and customer connection charges.
- 2 Total Credits amount reported on line 14 should agree with Schedule F-46, line 3.

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
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9				
10				
11				
12				
13				
14				
15				
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23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges			\$ -

**F-46.3 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED
FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH
CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

Line No.	Description (a)	Cash or Property (b)	Amount (d)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	Total Credits from all developers or contractors agreements from which cash or property was received		\$ -

F-46.4 AMORTIZATION OF CONTRIBUTION IN AID OF CONSTRUCTION (Account 405)

1. Report below the particulars concerning the amortization of contribution in aid of construction received from developer or contractor agreements and from main extension and customer charges.
2. Indicate basis upon which the total credit for the year was derived, straight line rate and the computed amount for each class of property.
3. Total annual amortization credit for contribution in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contribution in aid of Construction.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	See Supplemental Schedule			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	TOTALS	\$ 849,099		\$ 16,911

F-47 OPERATING REVENUES (Accounts 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.
4. Total Water Operating Revenues, line 14 should agree with schedule F-2, Income Statement, line 1.

Line No.	Account (a)	OPERATING REVENUES			NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account	Amount for 2013 (a)	Amount for 2012 (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER								
1	460 Unmetered Sales to General Customers	\$ 358,546	\$ 348,959	\$ 9,587	12,729	(163)	580	2
2	461 Metered Sales to General Customers	\$ 808,908	\$ 804,881	\$ 4,027	34,282	(683)	1,071	4
3	462 Fire Protection Revenue							
4	466 Sales for Resale							
5	467 Interdepartmental Sales							
6	Total Sales of Water	\$ 1,167,454	\$ 1,153,840	\$ 13,614	47,011	(846)	1,651	6
OTHER OPERATING REVENUES								
8	470 Forfeited Discounts							
9	471 Miscellaneous Service Revenues	22,024	44,209	(22,185)				
10	472 Rents from Water Property							
11	473 Interdepartmental Rents							
12	474 Other Water Revenues	75,574	-	75,574				
13	Total Other Operating Revenues	\$ 97,598	\$ 44,209	\$ 53,389				
14	400 Total Water Operating Revenues	\$ 1,265,052	\$ 1,198,049	\$ 67,003				

BILLING ROUTINE

Report the following information in days for Accounts 460 and 461:

1. The period for which bills are rendered Quarterly.
2. The period between the date meters are read and the date customers are billed 5 days.
3. The period between the billing date and the date on which discounts are forfeited Not Applicable.

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F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401)

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in cols. (d) (e) (f).
3. If the increases are not derived from previously reported figures explain in footnotes.

Line No.	Account	Total Amount for 2013 (a)	Total Amount for 2012 (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
1	1. SOURCE OF SUPPLY						
2	Operations						
3	600 Operation Supervision and Engineering						
4	601 Operation Labor and Expenses	23,571	19,309	4,262			
5	602 Purchased Water	-	1,200	(1,200)			
6	603 Miscellaneous Expenses	13,286	17,148	(3,862)			
7	604 Rents	1,000	1,000	-			
8	Total Operation	\$ 37,857	\$ 38,657	\$ (800)			
9	Maintenance						
10	610 Maintenance Supervision and Engineering						
11	611 Maintenance of Structures and Improvements						
12	612 Maintenance of Collecting and Impounding Reservoirs						
13	613 Maintenance of Lake, River and Other Intakes						
14	614 Maintenance of Wells and Springs						
15	615 Maintenance of Infiltration Galleries and Tunnels						
16	616 Maintenance of Supply Mains						
17	617 Maintenance of Miscellaneous Water Source Plant						
18	Total Maintenance	\$ -	\$ -	\$ -			
19	Total Source of Supply	\$ 37,857	\$ 38,657	\$ (800)			
20	2. PUMPING EXPENSES						
21	Operations						
22	620 Operation Supervision and Engineering						
23	621 Fuel for Power Production						
24	622 Power Production Labor and Expenses						
25	623 Fuel or Power Purchased for Pumping	\$ 66,770	\$ 63,723	3,047			
26	624 Pumping Labor and Expenses						
27	625 Expenses Transferred-Credit						
28	626 Miscellaneous Expenses						
29	627 Rents						
30	Total Operations	\$ 66,770	\$ 63,723	\$ 3,047			

F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401) - Continued

Line No.	Account	Total Amount for 2012 (a)	Total Amount for 2011 (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
31	2. PUMPING EXPENSES (Cont'd)						
32	Maintenance						
33	630 Maintenance Supervision and Engineering						
34	631 Maintenance of Structures and Improvements						
35	632 Maintenance of Power Production Equipment						
36	633 Maintenance of Pumping Equipment						
37	Total Maintenance	\$ -	\$ -	\$ -			
38	Total Pumping Expenses	\$ 66,770	\$ 63,723	\$ 3,047			
39	3. WATER TREATMENT EXPENSES						
40	Operations						
41	640 Operation Supervision and Engineering						
42	641 Chemicals	-	532	(532)			
43	642 Operation Labor and Expenses	7,441	17,574	(10,133)			
44	643 Miscellaneous Expenses	13,452	20,180	(6,728)			
45	644 Rents						
46	Total Operation	\$ 20,893	\$ 38,286	\$ (17,393)			
47	Maintenance						
48	650 Operation Supervision and Engineering						
49	651 Maintenance of Structures and Improvements						
50	652 Maintenance of Water Treatment Equipment						
51	Total Maintenance	\$ -	\$ -	\$ -			
52	Total Water Treatment Expenses	\$ 20,893	\$ 38,286	\$ (17,393)			
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES						
54	Operation						
55	660 Operation Supervision and Engineering						
56	661 Storage Facilities Expenses						
57	662 Transmission & Distribution Lines Expenses	128,495	121,945	6,550			
58	663 Meter Expenses						
59	664 Customer Installations Expenses						
60	665 Miscellaneous Expenses						

F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401) - Continued

Line No.	Account	Total Amount for 2012 (a)	Total Amount for 2011 (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)						
64	Operations						
65	666 Rents						
66	Total Operations	\$ 128,495	\$ 121,945	\$ 6,550			
67	Maintenance						
68	670 Maintenance Supervision and Engineering						
69	671 Maintenance of Structures and Improvements						
70	672 Maintenance of Distribution Reservoirs and Standpipes						
71	673 Maintenance of Transmission and Distribution Mains						
72	674 Maintenance of Fire Mains						
73	675 Maintenance of Services						
74	676 Maintenance of Meters						
75	677 Maintenance of Hydrants						
76	678 Maintenance of Miscellaneous Equipment						
77	Total Maintenance	\$ -	\$ -	\$ -			
78	Total Transmission and Distribution Expenses	\$ 128,495	\$ 121,945	\$ 6,550			
79	5. CUSTOMER ACCOUNTS EXPENSES						
80	Operation						
81	901 Supervision						
82	902 Meter Reading Expenses	24,113	10,873	13,240			
83	903 Customer Records and Collection Expenses						
84	904 Uncollectible Accounts	1,448	7,477	(6,029)			
85	905 Miscellaneous Customer Accounts Expenses	7,694	6,473	1,221			
86	Total Customer Accounts Expenses	\$ 33,255	\$ 24,823	\$ 8,432			
87	6. Sales Expenses						
88	Operations						
89	910 Sales Expenses						

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F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401) - Continued

Line No.	Account	Total Amount for 2012 (a)	Total Amount for 2011 (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES						
94	Operations						
95	920 Administrative and General Salaries	\$ 224,616	\$ 179,773	\$ 44,843			
96	921 Office Supplies and Other Expenses						
97	922 Administrative Expenses Transferred-Cr.						
98	923 Outside Services Employed	72,934	98,459	(25,525)			
99	924 Property Insurance	45,202	50,346	(5,144)			
100	925 Injuries and Damages						
101	926 Employee Pension and Benefits	40,348	35,966	4,382			
102	927 Franchise Requirements						
103	928 Regulatory Commission Expenses	78,791	38,317	40,474			
104	929 Duplicate Charges Cr.						
105	930 Miscellaneous General Expenses	58,617	53,791	4,826			
106	931 General Rents						
107	Total Operation	\$ 520,508	\$ 456,652	\$ 63,856			
108	Maintenance						
109	950 Maintenance of General Plant						
110	Total Administrative and General Expenses	\$ 520,508	\$ 456,652	\$ 63,856			
111	Total Operation and Maintenance Expenses	\$ 807,778	\$ 744,086	\$ 63,692			
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES							
	Functional Classification				Operation (a)	Maintenance (b)	Total (c)
112	Source of Supply Expenses				\$ 37,857		\$ 37,857
113	Pumping Expenses				66,770		66,770
114	Water Treatment Expense				20,893		20,893
115	Transmission and Distribution Expenses				128,495		128,495
116	Customer Accounts Expenses				33,255		33,255
117	Sales Expenses						
118	Administrative and General Expenses				520,508		520,508
119	Total				\$ 807,778		\$ 807,778

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Lakes Region Water Company, Inc.
 Explanation of Changes with Increases / (Decreases) of greater than 10%
 For the Year Ending December 31, 2013

	Percentage Increase (Decrease)	Dollar Increase (Decrease)
A - F-47 Operating Revenues		
1- Line 9 Miscellaneous Service Revenues	-50.18%	\$ (22,185)
There were no sales of services to Stockholder in 2013 which accounted for the majority of the decrease		
2 - Line 12 Other Water Revenue	100.00%	\$ 75,574
There was no rate case recovery revenue in 2012		
B - F-48 Operation & Maintenance Expense		
1 - Wages found in accounts # 601, 642, 662, 902, 920	20.36%	\$ 52,465
Distribution of wages are listed below as it may be used in an explanation of another account in this report.		
Acct #	2013	2012
601	23,571	19,309
642	6,564	16,176
662	31,238	31,506
902	24,113	10,873
920	224,616	179,773
Total	310,102	257,637
The increase in wages is mostly due to the increase in full time personnel from 6 to 7, There were also some small increases in compensation rates.		
2 - Purchased Water	-100.00%	\$ (1,200)
There was no purchased water in 2013		
3 - Miscellaneous Expenses - Line 6 - Acct 603	-22.53%	\$ (3,863)
The decrease of \$3,863 is mainly attributed to (a) pump repairs and (b) monitoring equipment		
(a) \$8,976 of the decrease is attributable to pump repairs:		
\$1,373, Indian Mound \$876 with the net balance of \$271 being increases or decreases in the remaining 14 systems.		
(b) \$4,933 increase is attributable to increased monitoring contracts		
4 - Purchased Power - Line 36 - Acct 623	4.78%	\$ 3,047
Under 10% no explanation required		
5 - Chemicals - Line 42 - Acct 641	-100.00%	\$ (532)
This expense is now being recorded in materials		

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Lakes Region Water Company, Inc.
 Explanation of Changes with Increases / (Decreases) of greater than 10%
 For the Year Ending December 31, 2013

	Percentage Increase (Decrease)	Dollar Increase (Decrease)
6 - Operation Labor and Expenses - Line 43 - Acct 642 After removing labor which is shown in item 1 above the dollar change of all other expenses in this account is a decrease of (\$521) which is a (37.27%) reduction. The decrease due to fewer repairs to treatment equipment	-37.27%	\$ (521)
7 - Transmission & Distribution Lines Exp - Line 57 - Acct 662 Under 10% no explanation required	5.37%	\$ 6,550
8 - Meter reading expenses - Line 82 - Acct 902 This account is used by the Company for all employee labor connected with meter reading and work on customer property. Since there is no significant increase in number of meters the increase is due to increase in work on customer property, primarily dealing with service line and meter repairs. Also see item B - 1 above.	121.76%	\$ 13,240
9 - Uncollectible accounts - Line 84 - Acct 904 Decrease due mainly to better management of customer accounts, also the Company had greatly cleaned up its list of large delinquentcies in the past several years	-80.64%	\$ 6,029
10- Outside Services Employed - Line 98 - Acct 923	-25.92%	\$ (25,525)
Accounting	(10,358)	
Computer Support	1,298	
General Legal	(16,465)	
Total	<u>(25,525)</u>	
<p>The decrease in accounting is due to fewer hours being required from outside accounting services due to the employment of an inhouse utility manager. The Company secured a reduction of prior years legal billings in the amount of (\$12,283) in exchange for the full payment of remaining amounts due. The remaining reduction in legal costs of (\$4,182) is due to fewer general legal services being required in 2013.</p>		
11 - Property insurance - Line 99 - Acct 924 The decrease in premiums is due to a (\$6,293) premium audit of 2012 Workers Comp	-10.22%	\$ (5,143)
12 - Regulatory Commissin Expense - Line 103 - Acct 928 The increase in regulatory expenses is due to (a) an increase of \$75,576 in rate case expenses that offset the income shown in A - 2 above and (b) a reduction in general regulatory expenses of (\$35,103). 2012 saw a cleaning of the deferred rate expense accounts after the NHPUC issued a rate expense recovery order associated with dw07-105, dw08-070, dw09-184, dw10-043,dw11-021	105.63%	\$ 40,473

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F-49 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT
(Account 406)
AMORTIZATION EXPENSE-OTHER (Account 407)

1. Report below the particulars concerning the amortization of utility plant acquisition adjustment and other amortization debits or credits which relate to utility operations and are not provided for elsewhere.
2. Indicate cost basis upon which debit/credit amortization amount was derived.
3. Total amortization amount for accounts 406 and 407 should agree with schedule F-2, line 6 and 7 respectively and applicable balance sheet account schedules.

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment			
2	Account 406			
3	WC/PC	\$ (36,693)	2.0%	\$ (723)
4	WG	(65,232)	2.0%	(1,305)
5	ELW	(56,866)	2.0%	(1,137)
6	DR	1,786	2.0%	36
7	TWW	(38,156)	2.0%	(763)
8	HV	(172)	5.0%	(9)
9	175	(1,427)	5.0%	(71)
10	Deer Cove	85	5.0%	4
11	Lake Ossipee Village	(39,492)	2.0%/5.0%	(847)
12	Indian Mound	3,913	5.0%	196
13	Gunstock Glen	(21,771)	5.0%	(1,089)
14	TOTAL	\$ (254,025)		\$ (5,708)
15	AMORTIZATION EXPENSE-OTHER			
16	Amortization of Limited Term Plant-Account 407.1			
17	NONE			
18				
19				
20				
21				
22				
23	TOTAL			
25	Amortization of Property Losses-Account 407.2			
26	NONE			
27				
28				
29				
30				
31				
32				
33	TOTAL			
34	Amortization of Other Utility Charges-Account 407.3			
35	NONE			
36				
37				
38				
39				
40				
41	TOTAL			
42	TOTAL-Account 407			

F-50 TAXES CHARGED DURING YEAR (Accounts 408 and 409)

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local."
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (g).
4. For any tax which it was necessary to apportion to more than one account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with amounts shown by column (d) of schedule F-38 entitled "Accrued and Prepaid Taxes".
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2	Payroll Taxes	23,380	23,380				
3	Income	4,062		4,062			
4							
5							
6							
7							
8	STATE						
9	Business	18,297		18,297			
10	Property	18,558	18,558				
11							
12							
13							
14							
15							
16	LOCAL						
17	Property	33,873	33,873				
18							
19							
20							
21							
22							
23							
24	TOTALS	\$ 98,170	\$ 75,811	\$ 22,359			

Total Deferred Income Taxes (See Sch. F-45)
 Total Income Taxes (See Sch. F-2)

55,285
 \$ 77,644

F-51 INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 413)

1. Report below the revenues, expenses and income for year from lease to others of utility property constituting a distinct operating unit or system.
2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, depreciation and amortization, and (4) income from lease for year.
3. If the property is leased on a basis other than that of a fixed annual rental, give particulars of the method of determining the annual rental.
4. Designate associated companies.

Line No.	Name of Lessee Description and Location (a)	Revenues (b)	Operation Expenses (c)	Depreciation Expenses (d)	Amortization Expenses (e)	Total Operating Expenses (f)	Income from Lease Account 413 (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22			\$ -	\$ -	\$ -	\$ -	\$ -

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F-52 GAINS OR LOSSES ON DISPOSITION OF UTILITY PROPERTY (Account 414)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; Leased or Held for Future Use.
2. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a). (See Account 104, Utility Plant Purchased or Sold).

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	Gain on disposition of property:			
2	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	Total Gain			\$ -
13	Loss on disposition of property:			
14	None			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total Loss			\$ -
25	NET GAIN OR LOSS			\$ -

**F-53 INCOME FROM MERCHANDISING, JOBBING, AND
CONTRACT WORK (Accounts 415 and 416)**

Report by utility departments the revenues, costs, expenses, and net income from merchandising , jobbing and contract work during year. Report also the applicable taxes included in Accounts 408 and 409 and income after such taxes. Give the basis of any allocation of expenses between utility and merchandising, jobbing and contract work activities.

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	Revenues:				
2	Merchandising sales, less discounts, allowances and returns.....	None			
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6					
7					
8					
9					
10	Total Revenues (Account 415).....	\$ -			\$ -
11	Costs and Expenses:				
12	Cost of Sales (list major classes of cost).....				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	Total Costs and Expenses (Accounts 416)				
31					
32	Net Income (before taxes)	\$ -			\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....				
37	Net Income (after taxes).....	\$ -			\$ -

**F-54 OTHER INCOME AND DEDUCTION ACCOUNTS ANALYSIS
(Accounts 419, 421, and 426)**

1. Report in this schedule the information specified in the instructions below for the respective other income and deductions accounts
2. **Interest and Dividend Income (Account 419).** Report interest and dividend income, before taxes, identified as to the asset account or group of accounts in which are included the assets from which the interest or dividend income was derived. Income derived from investments, Accounts 123, 124, 125 and 135 may be shown in total. Income from sinking and other funds should be identified with related special funds.
3. **Nonutility Income (Account 421).** Describe each nonutility operation and indicate the gross income earned from each. Indicate the net gain on any sale received of nonutility property.
4. **Miscellaneous Nonutility Expenses (426).** Report the nature, payee, and amount of miscellaneous nonutility expenses.

Line No.	Item (a)	Amount (b)
1	Interest and Dividend Income (Account 419)	
2	Interest Income	\$ 5,865
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	Total	\$ 5,865
13	Nonutility Income (Account 421)	
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	\$ -
25	Miscellaneous Nonutility Expenses (Account 426)	
26		
27		
28	Amortization of Equity Financing Costs	1,841
29	Donations	300
30		
31		
32		
33		
34		
35		
36	Total	\$ 2,141

F-55 EXTRAORDINARY ITEMS (Accounts 433 and 434)

1. Give below a brief description of each item included in accounts 433, Extraordinary Income and 434, Extraordinary Deductions.
2. Give reference to Commission approval, including date of approval for extraordinary treatment of any item.
3. Income Tax effects relating to each extraordinary item should be listed Column (c).

Line No.	Description of Items (a)	Gross Amount (b)	Related Federal Tax (c)
1	Extraordinary Income		
2			
3	NONE		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTALS		
16	Extraordinary Deductions (Account 434)		
17	NONE		
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTALS		
31	Net Extraordinary Items		

F-56 RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 135,772
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4	Federal Income Tax	4,062
5	Expenses recorded on books this year not deducted:	
6	Regulatory Expenses - Rate Case Expenditures	
7	Depreciation	
8	Additional Income Taxes - Deferred	55,285
9	Membership - Political	
10	Deductions on return not charged against book income:	
11	Depreciation	(168,038)
12		
13	Credit for Small Employer Health Insurance	
14	Net Loss from Asset Retirements - Form 4797	
15	Rounding	1
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal taxable net	\$ 27,082
26	Computation of tax:	
27	\$50,000 x 15%	4,062
28	\$25,000 x 25%	
29	\$25,000 x 34%	
30	\$89,427 x 39%	
31	Gross Federal Tax	
32	Less: General Business Credit for Small Employer Health Insurance	
33		
34		
35		
36		
37	Net Federal Tax	\$ 4,062

F-57 DONATIONS AND GIFTS

Report for each donation and gift given, the name of recipient, purpose of transaction, account number charged and amount.

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1				
2	National Parkinson Foundation	Donation	426	100
3				
4	N. H. Troopers Association	Donation	426	100
5				
6	Good Shepherd parish	Donation	426	100
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37		Total		\$ 300

F-58 DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing account to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Operation			
2	Source of Supply	\$ 23,571		\$ 23,571
3	Pumping			
4	Water Treatment	6,564		6,564
5	Transmission and Distribution	31,237		31,237
6	Customer Accounts	24,113		24,113
7	Sales			-
8	Administration and General	224,616		224,616
9	Total Operation	\$ 310,101		\$ 310,101
10	Maintenance			
11	Source of Supply			
12	Pumping			
13	Water Treatment			
14	Transmission and Distribution			
15	Administrative and General			
16	Total Maintenance			
17	Total Operation and Maintenance	\$ 310,101		\$ 310,101
18	Source of supply (Lines 2 and 11)	23,571		23,571
19	Pumping (Lines 3 and 12)			
20	Water Treatment Lines 4 and 13)	6,564		6,564
21	Transmission and Distribution (Lines 5 & 14)	31,237		31,237
22	Customer Accounts (Line 6)	24,113		24,113
23	Sales (Line 7)			
24	Administrative and General (Lines 8 and 15)	224,616		224,616
25	Total Operation and Maintenance (Lines 18-24)	\$ 310,101		\$ 310,101
26	Utility Plant			
27	Construction (by utility departments)	\$10,161		\$ 10,161
28	Plant Removal (by utility departments)			
29	Other Accounts (Specify)			
30				
31				
32				
33				
34				
35				
36				
37	Total Other Accounts			
38	Total Salaries and Wages	\$ 320,262		\$ 320,262

S-1 REVENUE BY RATES

1. Report below, for each rate schedule in effect during the year, the thousand gallons sold, revenue, average number of customers, average thousand gallons of sales per customer, and average revenue per thousand gallons sold.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule F-47 "Water Operating Revenues". If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification, the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the twelve figures at the close of each month.

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1	Rate Schedule #5					
2	Waterville Valley Gateway (Swimming Pool) (#4)	40	1,440	1	40	36.00
3	Tamworth Water Works (#12)	2,062	62,966	101	20	30.54
4	175 Estates (#13)	1,739	27,026	44	40	15.54
5	Deer Cove (#14)	1,390	31,421	51	27	22.61
6	LOV (#15)	3,013	140,607	229	13	46.67
7	Indian Mound (#16)	2,913	61,756	100	29	21.20
8	Gunstock Glen (#17)	1,572	33,330	54	29	21.20
9						
10	Totals, Account 460 Unmetered Sales to General Customers	12,729	358,546	580	22	28.17
11						
12	Rate Schedule #5					
13	Far Echo Harbor (#1)	960	47,310	85	11	49.28
14	Paradise Shores (#2)	6,386	230,295	391	16	36.06
15	West Point (#3)	607	23,708	41	15	39.06
16	Waterville Valley Gateway (#4)	2,449	56,330	84	29	23.00
17	Hidden Valley (#5)	1,658	68,261	119	14	41.17
18	Wentworth Cove (#6)	1,266	34,934	55	23	27.59
19	Pendelton Cove (#7)	1,860	46,561	71	26	25.03
20	Deer Run (#8)	1,468	38,288	59	25	26.08
21	Woodland Grove (#9)	2,546	52,579	74	34	20.65
22	Echo Lake Woods (#10)	1,194	29,223	44	27	24.47
23	Brake Hill (#11)	1,867	34,941	47	40	18.72
24	Swissvale (Special Contract #2)	12,021	146,479	1	11,666	12.19
25						
26	Totals, Account 461 Metered Sales to General Customers	34,282	808,909	1,071	32	23.60
27						
28	Totals, Account 462 Fire Protection Revenue					
29	Totals, Account 466 Sales for Resale					
30	Totals, Account 467 Interdepartmental Sales					
31						
32	TOTALS (Account 460-467)	47,011	1,167,455	1,651		

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S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced (in 1000 gals.)	WATER PURCHASED (in 1000 gals.)				Total Produced and Purchased (in 1000 gals.)
		Name of Seller: mt roberts	Name of Seller:	Name of Seller:	Name of Seller:	
Jan	6,676	0				6,676
Feb	6,272	0				6,272
Mar	9,441	0				9,441
Apr	6,287	0				6,287
May	8,711	0	0			8,711
Jun	8,441	0				8,441
Jul	7,825	1000	0			8,825
Aug	8,001	1000				9,001
Sep	10,105	1000				11,105
Oct	9,098	1000				10,098
Nov	5,222	1000				6,222
Dec	5,231	1000				6,231
TOTAL	91,310	6,000				97,310

Max. day flow (in 1000 gals.): Approx. Date:

S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
NOT APPLICABLE								

* Chlorination, Filtration, Chemical, Addition, Other

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S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
Far Echo Harbor	Ultra Violet Light	1991	20 gpm		

S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Far Echo Harbor	Drilled	935	Prior 1975	Chemical	10		3/4 Booster	
Far Echo Harbor	Dug	20	Prior 1975	Chemical	20	30	3/4 Booster	1,869,469
Paradise Shores #6	Drilled	552	1993	Chemical	75		10	
Paradise Shores #3	Drilled	100	1993	Chemical	80		5	
Paradise Shores #4	Drilled	662	1990	Chemical	30		3	
Paradise Shores #5	Drilled	661	1990	Chemical	40		36	
Paradise Shores #7	Drilled	400	1995	Chemical	70		10	
Paradise Shores #9	Drilled	800	2001	Chemical	6		3	
Paradise Shores #10	Drilled	700	2002	Chemical	20	295	5	19,587,849
West Point #2	Drilled	873	1973	Chemical	7		3	
West Point #3	Drilled	610	1973	Chemical	4	61	2	1,548,690
Waterville Valley Gateway	Drilled	unknown	Prior 1980	Chemical	30		3	
Waterville Valley Gateway	Drilled	100	Prior 1980	Chemical	10	40	1	5,465,945
Hidden Valley (Blue)	Drilled	665	Prior 1975	Chemical	8		2	
Hidden Valley (Orange)	Drilled	665	Prior 1975	Chemical	6		2	
Hidden Valley	Drilled	176	1965	None	unknown		1	
Hidden Valley	Drilled	1000	2006	None	18	44	3	3,991,933
Wentworth Cove	Drilled	685	Prior 1975	Chemical	125	125	3	1,408,074
Pendelton Cove	Drilled	250	Prior 1975	Chemical	50	50	3	2,741,464
Deer Run - 2 wells	Drilled	unknown	Prior 1990	Chemical	unknown		2	2,054,700
Woodland Grove	Drilled	70	Prior 1975	Chemical	15		2	
Woodland Grove	Drilled	50	Prior 1975	Chemical	15		2	6,539,711
Echo Lake Woods	Drilled	57	Prior 1975	Chemical	15		2	
Echo Lake Woods	Drilled	70	Prior 1975	Chemical	15		2	2,098,910
Brake Hill	Drilled	159	Prior 1978	Chemical	40		3	
Brake Hill	Drilled	255	1965	Chemical	25	65	3	3,222,150
Tamworth	Drilled	579	1996	Chemical	40	40	5	4,263,369
175 Estates	Drilled	440	1987	None	unknown		2	
175 Estates	Drilled	1003	1987	None	unknown	45	1	2,219,653
Deer Cove	Gravel PK	55	1985	Chemical	60		unknown	
Deer Cove	Gravel PK	60	1985	Chemical	60	120	unknown	5,013,884
LOV	Gravel PK	50	1971	Chemical	50		unknown	
LOV	Gravel PK	50	1972	Chemical	50		unknown	
LOV	Gravel PK	50	1978	Chemical	50	240	unknown	16,667,435
Indian Mound	Driven	30	unknown	None	15			
Indian Mound	Gravel PK	50	2007	None	32	unknown	2	9,002,658
Gunstock	Driven	364	unknown	None	50	17	5	3,613,695
Total								91,309,589

* Dug, Driven, Gravel-Packed, Bedrock

** Chlorination, Filtration, Chemical Addition, Other

S-6 PUMP STATIONS

(List pumps where motive power is other than electric, e.g., natural gas, diesel or hydro, on separate lines even if in same pump station, and state type of motive power)

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment
Far Echo Harbor	Moultonboro	2	3/4 Booster	30	1,869,469	10,000		Chemical
Paradise Shores	Moultonboro	5	10	295	19,587,849	360,000		
West Point	Moultonboro	3	3	61	1,548,690	20,000		Chemical
Waterville Valley Gateway	Thorton	2	3	40	5,465,945	30,000		
Hidden Valley	Tuftonboro	5	2	44	3,991,933	20,000		
Wentworth Cove	Laconia	1	3	125	1,408,074	20,000		Chemical
Pendelton Cove	Laconia	1	3	50	2,741,464	10,000		
Deer Run	Campton	1	1.5		2,054,700	20,000		
Woodland Grove	Conway	2	1.5		6,539,711	20,000		Chemical
Echo Lake Woods	No. Conway	1	1.5		2,098,910	15,000		
Brake Hill	Gilford	2	3	65	3,222,150	0	3,000	
Tamworth	Tamworth	1	5	40	4,263,369	20,000	5,000	Chemical
175 Estates	Thorton	2	2	45	2,219,653	unknown		
Deer Cove	Ossipee	2	unknown	120	5,013,884	unknown	unknown	Chemical
LOV	Freedom	4	5	240	16,667,435	unknown	unknown	Chemical
Indian Mound	Ossipee	2	unknown	unknown	9,002,658	unknown	unknown	Chemical
Gunstock	Gilford	1	5	17	3,613,695	25,000	4,850	
Total					91,309,589			

** Chlorination, Filtration, Chemical, Addition, Other

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S-7 TANKS, STANDPIPES, RESERVOIRS

Name/I.D.	Type	Material	Size (Mil Gals)	Year Installed	Open/Covered	Overflow Elev.	Area Served
Far Echo Harbor	Accumulator	Steel	10,000	Prior 1975	Covered	10	Moultonboro
Paradise Shores - 2	Accumulator	Steel	25,000	1978	Covered	14	Moultonboro
West Point	Accumulator	Steel	20,000	Prior 1975	Covered	10	Moultonboro
Waterville Valley	Accumulator	Cement	30,000	Prior 1980	Covered	8	Thornton
Hidden Valley - 2	Accumulator	Steel	10,000	Prior 1975	Covered	8	Tuftonboro
Hidden Valley	Pressure	Steel	1,000	Unknown	Covered	none	Tuftonboro
Wentworth Cove	Accumulator	Steel	20,000	Prior 1975	Covered	10	Laconia
Pendleton Cove	Accumulator	Steel	10,000	Prior 1975	Covered	8	Laconia
Deer Run	Accumulator	Steel	20,000	Prior 1990	Covered	10	Campton
Woodland Grove	Accumulator	Steel	20,000	Prior 1975	Covered	10	Conway
Echo Lake Woods	Accumulator	Steel	15,000	Prior 1975	Covered	10	No. Conway
Brake Hill Acres	Accumulator	Steel	8,000	1978	Covered	10	Gilford
Brake Hill Acres	Pressure	Steel	3,000	1965	Covered	none	Gilford
Tamworth Water Works	Accumulator	Steel	20,000	1996	Covered	10	Tamworth
Tamworth Water Works	Pressure	Steel	5,000	1996	Covered	none	Tamworth
175 Estates	Unknown	Unknown	Unknown	Unknown	Covered	Unknown	Thornton
Deer Cove	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	Ossipee
Lake Ossipee Village	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	Freedom
Indian Mound	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	Ossipee
Gunstock Glen	Unknown	Unknown	Unknown	Unknown	Covered	Unknown	Gilford

S-8 ACTIVE SERVICES, METERS AND HYDRANTS (Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"			Total
Non-Fire Services		271												271
Fire Services														
Meters	1,055			2	14		3							1,074
Hydrants	Municipal:			2	Private:									

S-9 NUMBER AND TYPE OF CUSTOMERS AT YEAR END

	Residential	Commercial	Industrial	Municipal	Total	Year-Round*	Seasonal*
Far Echo Harbor	85				85	14	71
Paradise Shores	391	2			393	56	337
West Point	41				41	8	33
Waterville Valley Gateway	85				85	17	68
Hidden Valley	119				119	13	106
Wentworth Cove	55				55	21	34
Pendleton Cove	71				71	27	44
Deer Run	59				59	10	49
Woodland Grove	74				74	13	61
Echo Lake Woods	44				44	27	17
Brake Hill Acres	47				47	6	41
Tamworth Water Works	77	24			101	91	10
175 Estates	44				44	10	34
Deer Cove	51				51	0	51
Lake Ossipee Village	229				229	53	176
Indian Mound	102	1	1		104	20	84
Gunstock Glen	53			1	54	54	0
Total	1627	27	1	1	1,656	440	1,216

* Denote with "(E)" if estimate

S-10 TRANSMISSION AND DISTRIBUTION MAINS

	Ductile Iron	Cast Iron	PVC	Non-PVC Plastic	Transite	Cement	Galv. Steel	Copper			Total
1"				26,900							26,900
1 1/2"				23,500							23,500
2"			43,858	500							44,358
3"			48,740								48,740
4"			23,140	600							23,740
6"			6,500	2,484							8,984
8"											
10"											
12"			2,900								2,900
14"											
16"											
18"											
20"											
24"											
30"											
36"											
42"											
48"											
Total		-	125,138	53,984							179,122

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	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	Lakes Region Water Co., Inc.																		
2	Loss Water Report																		
3	Year Ending December 31, 2013																		
4																			
5	Division #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
6	Division Name	TOTAL	FEH	PS	WP	WVG	HV	WC	PC	DR	WG	ELW	BH	TWW	175	DC	LOV	IM	GG
7																			
8	AVAILABLE WATER																		
9	Water Produced (1000 Gallons)																		
10	Qtr # 1	20,239	282	5,532	361	1,315	752	287	513	565	1,914	343	669	1,202	455	520	3,453	1,687	389
11	Qtr # 2	23,399	286	6,536	292	1,701	872	321	570	628	1,525	419	720	1,051	783	1,800	3,888	1,134	873
12	Qtr # 3	24,641	425	4,938	361	1,096	1,145	375	855	471	1,403	849	812	1,049	575	1,168	5,523	2,733	863
13	Qtr # 4	23,029	876	2,582	535	1,354	1,223	425	803	391	1,698	487	1,021	961	407	1,526	3,803	3,448	1,489
14	Total Year	91,308	1,869	19,588	1,549	5,466	3,992	1,408	2,741	2,055	6,540	2,098	3,222	4,263	2,220	5,014	16,667	9,002	3,614
15	Water Purchased (1000 Gallons)																		
16	Qtr # 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Qtr # 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Qtr # 3	3,000	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Qtr # 4	3,000	0	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total Year	6,000	0	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Available Water (1000 Gallons)																		
22	Qtr # 1	20,239	282	5,532	361	1,315	752	287	513	565	1,914	343	669	1,202	455	520	3,453	1,687	389
23	Qtr # 2	23,399	286	6,536	292	1,701	872	321	570	628	1,525	419	720	1,051	783	1,800	3,888	1,134	873
24	Qtr # 3	27,641	425	7,938	361	1,096	1,145	375	855	471	1,403	849	812	1,049	575	1,168	5,523	2,733	863
25	Qtr # 4	26,029	876	5,582	535	1,354	1,223	425	803	391	1,698	487	1,021	961	407	1,526	3,803	3,448	1,489
26	Total Year	97,308	1,869	25,588	1,549	5,466	3,992	1,408	2,741	2,055	6,540	2,098	3,222	4,263	2,220	5,014	16,667	9,002	3,614
27																			
28	USAGE																		
29	Customer Usage Billed (1000 Gallons)																		
30	Qtr # 1	4,583	86	1,120	90	629	371	289	359	367	626	207	439	0	0	0	0	0	0
31	Qtr # 2	4,983	90	1,505	74	713	233	299	375	359	660	222	453	0	0	0	0	0	0
32	Qtr # 3	7,487	418	2,415	232	625	559	408	739	395	630	521	545	0	0	0	0	0	0
33	Qtr # 4	5,245	366	1,346	211	521	494	269	387	347	630	244	430	0	0	0	0	0	0
34	Total Year	22,298	960	6,386	607	2,488	1,657	1,265	1,860	1,468	2,546	1,194	1,867	0	0	0	0	0	0
35	POASI Usage Billed (1000 Gallons)																		
36	Qtr # 1	2,048	0	2,048	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Qtr # 2	3,261	0	3,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Qtr # 3	4,513	0	4,513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Qtr # 4	2,199	0	2,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Year	12,021	0	12,021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Estimated Usage by Non Metered Customers Based on Average of All Metered Customers (1000 Gallons)																		
42	Qtr # 1	2,510	0	0	0	0	0	0	0	0	0	0	413	356	208	511	661	361	
43	Qtr # 2	2,711	0	0	0	0	0	0	0	0	0	0	489	352	403	371	709	387	
44	Qtr # 3	4,183	0	0	40	0	0	0	0	0	0	0	704	469	460	1,130	893	487	
45	Qtr # 4	3,326	0	0	0	0	0	0	0	0	0	0	456	562	319	1,001	650	338	
46	Total Year	12,729	0	0	40	0	0	0	0	0	0	0	2,062	1,739	1,390	3,013	2,913	1,572	
47	Line Flushing - Blowoffs (Estimate in 1000 Gallons)																		
48	Qtr # 1	21	5	0	0	10	5	0	0	0	1	0	0	0	0	0	0	0	0
49	Qtr # 2	57	5	10	0	10	5	25	0	0	2	0	0	0	0	0	0	0	0
50	Qtr # 3	31	5	10	0	10	5	0	0	0	1	0	0	0	0	0	0	0	0
51	Qtr # 4	12	5	0	0	0	5	0	0	0	2	0	0	0	0	0	0	0	0
52	Total Year	121	20	20	0	30	20	25	0	0	6	0	0	0	0	0	0	0	0

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	Lakes Region Water Co., Inc.																		
2	Loss Water Report																		
3	Year Ending December 31, 2013																		
4	Division #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
5	Division Name	TOTAL	FEH	PS	WP	WVG	HV	WC	PC	DR	WG	ELW	BH	TWW	175	DC	LOV	IM	GG
6	Known leaks or repair loss (Estimate in 1000 Gallons)																		
7	Qtr # 1	1,915	180	700	0	0	240	0	0	0	445	0	0	0	0	0	0	350	0
8	Qtr # 2	1,885	0	340	0	0	595	0	0	150	150	0	0	0	0	0	0	650	0
9	Qtr # 3	675	0	0	0	0	450	0	0	0	0	0	0	0	0	0	0	225	0
10	Qtr # 4	5,495	300	600	225	0	645	0	0	0	600	125	300	750	225	0	855	195	675
11	Total Year	9,970	480	1,640	225	0	1,930	0	0	150	1,195	125	300	750	225	0	855	1,420	675
12	Water Sold by Tanker																		
13	Qtr # 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Qtr # 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Qtr # 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Qtr # 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL USAGE (1000 Gallons)																		
19	Qtr # 1	11,077	271	3,868	90	629	621	294	359	367	1,071	208	439	413	356	208	511	1,011	361
20	Qtr # 2	12,897	95	5,116	74	713	838	304	400	509	810	224	453	489	352	403	371	1,359	387
21	Qtr # 3	16,889	423	6,938	232	665	1,019	413	739	395	630	522	545	704	469	460	1,130	1,118	487
22	Qtr # 4	16,277	671	4,145	436	521	1,139	274	387	347	1,230	371	730	1,206	787	319	1,856	845	1,013
23	Total Year	57,139	1,460	20,067	832	2,528	3,617	1,285	1,885	1,618	3,741	1,325	2,167	2,812	1,964	1,390	3,868	4,333	2,247
24	LOST WATER (1000 Gallons)																		
25	Qtr # 1	9,162	11	1,664	271.0	686	131	(7)	154	198	843	135	230	789	99	312	2,942	676	28
26	Qtr # 2	10,502	191	1,420	218.0	988	34	17	170	119	715	195	267	562	431	1,397	3,517	(225)	486
27	Qtr # 3	10,752	2	1,000	129.0	431	126	(38)	116	76	773	327	267	345	106	708	4,393	1,615	376
28	Qtr # 4	9,752	205	1,437	99.0	833	84	151	416	44	468	116	291	(245)	(380)	1,207	1,947	2,603	476
29	Total Year	40,169	409	5,521	717	2,938	375	123	856	437	2,799	773	1,055	1,451	256	3,624	12,799	4,669	1,367
30	LOST WATER (% of Available Water)																		
31	Qtr # 1	45%	4%	30%	75%	52%	17%	-2%	30%	35%	44%	39%	34%	66%	22%	60%	85%	40%	7%
32	Qtr # 2	45%	67%	22%	75%	58%	4%	5%	30%	19%	47%	47%	37%	53%	55%	78%	90%	-20%	56%
33	Qtr # 3	39%	0%	13%	36%	39%	11%	-10%	14%	16%	55%	39%	33%	33%	18%	61%	80%	59%	44%
34	Qtr # 4	37%	23%	26%	19%	62%	7%	36%	52%	11%	28%	24%	29%	-25%	-93%	79%	51%	75%	32%
35	Total Year	41%	22%	22%	46%	54%	9%	9%	31%	21%	43%	37%	33%	34%	12%	72%	77%	52%	38%
36	Last Year %	43%	49%	22%	67%	53%	47%	54%	19%	27%	64%	83%	46%	56%	1%	33%	67%	80%	63%

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	Lakes Region Water Co., Inc.																		
2	Loss Water Report																		
3	Year Ending December 31, 2013																		
4																			
5	Division #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
6	Division Name	TOTAL	FEH	PS	WP	WVG	HV	WC	PC	DR	WG	ELW	BH	TWW	175	DC	LOV	IM	GG
7																			
92																			
93																			
94	LOST WATER IN GALLONS PER MINUTE																		
95	Qtr # 1	70	0	13	2	5	1	0	1	2	6	1	2	6	1	2	22	5	0
96	Qtr # 2	80	1	11	2	8	0	0	1	1	5	1	2	4	3	11	27	-2	4
97	Qtr # 3	82	0	8	1	3	1	0	1	1	6	2	2	3	1	5	34	12	3
98	Qtr # 4	74	2	11	1	6	1	1	3	0	4	1	2	-2	-3	9	15	20	4
99																			
100	Average YTD	77	1	11	1	6	1	0	2	1	5	1	2	3	0	7	24	9	3
101																			
102	Prior Year Ave	75	3	10	0	3	3	0	3	1	6	2	1	5	0	1	11	21	5
103																			
104	Non metered water loss for prior year has been estimated in order to provide comparison																		
105	SALES TO PROPERTY OWNERS ASSOCIATION SWISSVALE, INC. IN (1000 Gallons) Included in Paradise Shores (PS)																		
106	Qtr # 1	2048																	
107	Qtr # 2	3261																	
108	Qtr # 3	4513																	
109	Qtr # 4	2199																	
110	Total Year	12021																	
111																			
112	***** Non metered in Division 4 WVG (Waterville Valley Gateway) is for the Pool.																		
113																			
114	CUSTOMER COUNT																		
115																			
116	METERED																		
117	Prior Year	1067	85	390	41	84	118	54	71	59	74	44	47	0	0	0	0	0	0
118	Qtr # 1	1069	85	390	41	84	119	55	71	59	74	44	47	0	0	0	0	0	0
119	Qtr # 2	1069	85	390	41	84	119	55	71	59	74	44	47	0	0	0	0	0	0
120	Qtr # 3	1070	85	391	41	84	119	55	71	59	74	44	47	0	0	0	0	0	0
121	Qtr # 4	1071	85	392	41	84	119	55	71	59	74	44	47	0	0	0	0	0	0
122																			
123	Year Average	1,069	85	391	41	84	119	55	71	59	74	44	47	0	0	0	0	0	0
124																			
125	POASI AND POOL																		
126	Prior Year	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
127	Qtr # 1	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
128	Qtr # 2	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
129	Qtr # 3	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Qtr # 4	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
131																			
132	Year Average	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
133																			
134	NON - METERED																		
135	Prior Year	577	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	98	54
136	Qtr # 1	578	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	99	54
137	Qtr # 2	578	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	99	54
138	Qtr # 3	578	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	99	54
139	Qtr # 4	583	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	104	54
140																			
141	Year Average	579	0	0	0	0	0	0	0	0	0	0	0	101	44	51	229	100	54
142																			
143																			
144	TOTAL CUSTOMERS																		
145	Prior Year	1646	85	391	41	85	118	54	71	59	74	44	47	101	44	51	229	98	54
146	Qtr # 1	1649	85	391	41	85	119	55	71	59	74	44	47	101	44	51	229	99	54
147	Qtr # 2	1649	85	391	41	85	119	55	71	59	74	44	47	101	44	51	229	99	54
148	Qtr # 3	1650	85	392	41	85	119	55	71	59	74	44	47	101	44	51	229	99	54
149	Qtr # 4	1656	85	393	41	85	119	55	71	59	74	44	47	101	44	51	229	104	54
150																			
151	Year Average	1650	85	391.6	41	85	118.8	54.8	71	59	74	44	47	101	44	51	229	99.8	54
152																			

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Lakes Region Water Company

2013 Actual Rate of Return Calculation	<u>Actual</u> <u>12/31/2013</u>	<u>Actual</u> <u>12/31/2012</u>	<u>Average</u>
Plant in Service	\$4,501,148	\$4,409,594	\$4,455,371
Less: Acquisition Adjustment	<u>(254,025)</u>	<u>(254,025)</u>	<u>(254,025)</u>
Net Cost	\$4,247,123	\$4,155,569	\$4,201,346
Accumulated Depreciation / Amortization	(1,476,345)	(1,418,561)	(1,447,453)
Plus: Accumulated Amortization of Acq. Adj	<u>166,348</u>	<u>160,640</u>	<u>163,494</u>
Total Net Utility Plant	\$2,937,126	\$2,897,648	\$2,917,387
Material & Supplies	9,579	7,705	8,642
Prepayments - Other	34,859	29,524	32,192
Prepaid Taxes	11,783	11,060	11,422
Accumulated DIT - Depreciation	(171,289)	(116,004)	(143,647)
Net Contribution in Aid of Construction*	<u>(616,925)</u>	<u>(633,836)</u>	<u>(625,381)</u>
Subtotal	<u>\$2,205,133</u>	<u>\$2,196,097</u>	\$2,200,615
Cash Working Capital	<u>807,778</u>		
All divisions except TWW	1,554	1,655	93.90%
TWW	101	1,655	6.10%
Working Capital	807,778	93.90%	20.55%
Working Capital (TWW prepaid)	807,778	6.10%	20.55%
Net Cash Working Capital		<u>\$155,868</u>	<u>(\$10,130)</u>
			<u>\$145,738</u>
Total Average Rate Base			<u>\$2,346,353</u>
Net Operating Income			\$184,232
Actual Rate of Return			<u>7.852%</u>
Authorized Rate of Return			<u>8.425%</u>
Required Net Operating Income			<u>\$197,680</u>
Additional Net Operating Income Required			<u>\$13,448</u>

Source: 2013 PUC Annual Report

SPSt. Cyr
3/27/2014