

Lakeland
Asset Listing

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

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

Total Trans. & Distr. Mains				41,239
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Services

333	Services	1/1/87	40	14,750
333	Services	7/1/14	40	295
333	Services	11/30/15	40	909
333	New service line 406 Darby	7/31/16	40	1,451
333	Services	9/30/17	40	2,156
333	Services	12/31/18	40	172
333	Services 2019	12/31/19	40	54
333	Services 2020	12/31/20	40	4,915

Total Services				24,703
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Meters

334	Meters	7/1/14	20	36,505
334	Meters	12/31/15	20	8,644
334	Meter installations	1/31/16	20	365
334	Meter installations	4/7/17	20	82
334	Meters - (3)	10/23/18	20	763
	Adjustment			28
334	Meters - 2020		20	3,516
334	Meter installations 2020		20	122

Total Meters				50,026
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Communication Equipment

346	Capital Expenditures Misc. - phone system	10/1/14	7	489
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Total Communication Equipment				489
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Office Computer/Communication Equip.

347	Computer Billing/GL/AP System and Website	7/1/14	7	5,165
347	Capital Exp. Misc. - Remote access software	10/1/14	5	278
347	NH Office new computer set up	12/31/16	5	223
347	Purchase Canon Copier for NH Office - LMC	3/31/17	7	684
347	Website Design	11/30/17	7	796
347	NH Server - LMC	6/30/18	5	308

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

Lakeland
Account 301; Organization

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

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

Lakeland

Account 303; Land & Land Rights

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

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Lakeland
Account 304; Structures & Improvements

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

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

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

Lakeland
Account 307; Wells

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

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

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

Lakeland

Account 311; Pumping Equipment

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

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

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

Lakeland

Account 320; Water Treatment Equipment

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

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

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

Lakeland

Account 330; Distribution Reservoirs & Standpipes

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

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

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

Lakeland
Account 331; Sewer Mains

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

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

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

Lakeland
Account 333; Services

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

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

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

Lakeland
Account 334; Meters

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

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

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

Lakeland
Account 346; Communication Equipment

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

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

Lakeland

Account 347; Computer Equipment

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

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

Lakeland
Asset Listing

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

Lakeland
Account 354; Sewer Plant - Structures

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

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

Lakeland

Account 361; Sewer Plant - Sewer Mains

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

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

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Lakeland

Account 371; Sewer Plant - Pumping

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

**

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

White Rock Water Co.
Asset Listing

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

311	Probe	12/1/07	10	53
311	Pump & Motor	7/16/12	10	3,695
311	Sump Pump	2/28/15	10	188
311	Well #2 Pump replacement	8/31/15	10	4,366
311	Install 2 VFD pumps at WRWC trea	1/31/17	10	26,570
311	Chemical Feed Pump	9/30/18	10	848
Total Pumping Equipment				72,906

Water Treatment Equipment

320	Adsorption System (CIAC)	1/1/05	28	136,900
320	Backwash Booster (CIAC)	1/1/05	28	7,000
320	Replace Alumina Media	3/31/17	28	41,923
320	Pump Tech control panels on wells	12/31/19	28	1,321
320	Pump Tech control panels on wells	6/30/20	28	594
Total Water Treatment Equipment				187,738

Distr. Reservoirs & Standpipes

330	Reservoir Tanks	2/1/71	45	16,474
330	Gate Valve Blueberry Ln	8/10/95	10	551
330	Gate Valve Rocky Pt.	8/10/95	20	888
330	Curb Stop Box & Rod Rocky Pt	8/10/95	20	860
330	Gate Box Valve Rocky Pt	8/10/95	20	126
330	Gate Valve Rocky Pt Surrey	8/30/95	20	915
330	Gate Valve	9/8/95	20	952
330	Baal Curb Valve	11/13/95	20	649
Total Distr. Reservoirs & Standpipes				21,416

Trans. & Distr. Mains

331	Pressure reducer Valves	2/18/71	20	2,740
331	Mains	2/18/71	60	31,823
331	Pressure Reducer Pilot	6/30/83	20	343
331	Pressure Reducer Tile	6/30/83	45	404
331	Mains	12/18/01	60	5,734
331	2 4" Valves	12/16/02	20	2,731
331	6 Service Hydrants	10/12/05	20	491
331	Replace mainline valves	10/31/15	20	14,265
331	Replace Mainline - Rocky Pt	7/31/18	60	3,882
331	Replace 10' of 3" Leaking PVC on Old coash Rd at Ro		60	7,394
Total Trans. & Distr. Mains				69,807

Services

333	Services	2/18/71	60	4,630
333	2 Curbstop & Logger	11/12/08	40	2,041
333	Services	11/7/12	40	1,110
333	Services	7/1/13	40	9,151
333	Services	7/1/14	40	4,024
333	Services	6/30/15	40	1,693
333	Services	2/28/16	40	118

333	Services	10/31/17	40	5,484
333	Services	12/31/18	40	1,251
333	Services	11/30/19	40	6,087
333	Services & Renewals; Record Curb Stop Locations -		40	12,900
Total Services				48,489

Meters

334	Meters	12/31/12	20	469
334	Meters	7/1/14	20	1,234
334	Meters	7/1/15	20	26,337
334	Meter Install	4/7/17	20	82
334	Meters	8/7/17	20	531
334	Meter Pit Install	8/31/18	20	15,362
334	Meters (3)	11/1/18	20	793
334	Meters 2019	5/31/19	20	254
334	Purchase meters - WR		20	1,189
334	Install Meters 2020 - WR		20	447
Total Meters				46,698

Hydrants

335	Hydrants	2/18/71	20	1,200
Total Hydrants				1,200

Communication Equipment

346	Capital Expenditures Misc. - phone	10/1/14	7	326
Total Communication Equipment				326

Office Computer/Communication Equip.

347	Set up Computer Billing/GL/AP Sys	7/1/14	5	2,952
347	Capital Exp. Misc. - Remote access :	10/1/14	5	143
347	New computer for NH office	12/31/16	5	134
347	Purchase Canon Copier for NH Offi	3/31/17	7	410
347	Website Design	11/30/17	7	478
347	NH Server - WR	6/30/18	5	199
347	Scada System	5/31/19	10	14,314
347	NDS Server (WR allocated portion)	10/31/19	5	131
347	Develop Emergency Response Plan - WR		7	325
347	Purchase and Implementation of a Job Order Modu		7	293
Total Computer/Communication Equip.				19,379

Other Plant and Misc. Equipment

348	Magnetic Locator	12/31/93	10	620
348	Capital Exp. Misc. - Purchase altern	12/1/14	10	145
Total Other Plant and Misc. Equipment				765

Total Water Plant **\$ 600,485**

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

White Rock
Account 301; Organization

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

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

White Rock
Account 303; Land & Land Rights

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

White Rock
Account 304; Structures & Improvements

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

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

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

White Rock
Account 307; Wells

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

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

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

White Rock
Account 310; Power Generation Equipment

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

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

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

White Rock
Account 311; Pumping Equipment

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

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

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

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

White Rock
Account 320; Water Treatment Equipment

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

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

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

White Rock

Account 330; Distribution Reservoirs & Standpipes

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

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

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

White Rock

Account 331; Transmission & Distribution Mains

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

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

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

White Rock
Account 333; Services

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

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

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

White Rock
Account 334; Meters

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

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

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

White Rock
Account 335; Hydrants

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

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

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

White Rock
Account 346; Communication Equipment

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

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

White Rock
Account 347; Office Computer/Communication Equipment

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

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

White Rock
Account 348; Other Plant and Misc. Equipment

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

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

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

Tioga Belmont
Asset Listing

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

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

Tioga Belmont
Account 303; Land Improvements

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

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

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

Tioga Belmont
Account 304; Structures & Improvements

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

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

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

Tioga Belmont
Account 307; Wells

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

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

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

Tioga Belmont
Account 309; Supply Mains

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

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

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

Tioga Belmont
Account 311; Pumping Equipment

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

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

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

Tioga Belmont
Account 320; Water Treatment Equipment

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

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

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

Tioga Belmont
Account 330; Distribution Reservoirs & Standpipes

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

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

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

Tioga Belmont									
Account 331; Transmission & Distribution Mains									
Year	Starting Plant In Service \$	Plant Addition \$	Plant Retirements \$	Transfer/ Adjustment \$	Accumulated Depreciation \$		<u>Book Value \$</u>	Source	Comments
Transmission & Distribution Mains									
1970's	7,502	-	-	-	-	*	7,502	Asset listing	
1999	7,502	2,485	-	-	-	*	9,987	Asset listing	
1999 - 4/30/19	9,987	-	-	-	8,296		1,691	Asset listing	
5/1/19 - 12/31/19	9,987	-	-	-	8,429		1,558	Asset listing	
2020	9,987	-	-	-	8,529		1,458	Asset listing	
2021	9,987					**			

* Accumulated depreciation amount unknown as TB was under previous ownership.
 ** 2021 will be updated at the close of the year.

Tioga Belmont
Account 333; Services

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

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

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

Tioga Belmont
Account 334; Meters

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

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

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

Tioga Belmont
Account 347; Computer Equipment

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

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

Tioga Gilford Village
Asset Listing

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

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

330	12,000 gallon atmospheric storage tank	1960's	40	775
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331	6" Ductile water main (2200')	1972	50	6,111
331	6" Ductile water main (6')	2/6/15	15	7,045
331	4" Ductile water main (125')	5/25/07	15	348
331	2.5" Galvanized water main (500')	1960+/-	15	1,393
331	2" plastic 100lb. Water main (840')	1960+/-	15	2,117
331	1.5" plastic 100lb. Water main (150')	1960+/-	15	417
331	4" PVC Blue brute water main (200')	6/27/99	50	558
331	Replace main and Install 2 valves on Bacon Drive - TGV	12/31/20	50	12,073

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

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

Tioga Gilford Village
Account 304; Structures & Improvements

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

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

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

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

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

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

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

Tioga Gilford Village
Account 307; Wells

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

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

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

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

Tioga Gilford Village
Account 309; Supply Mains

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

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

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

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

Tioga Gilford Village
Account 311; Pumping Equipment

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

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

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

Tioga Gilford Village
Account 320; Water Treatment Equipment

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

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

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

Tioga Gilford Village

Account 330; Distribution Reservoirs & Standpipes

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

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

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

Tioga Gilford Village

Account 331; Transmission & Distribution Mains

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

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

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

Tioga Gilford Village
Account 333; Services

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

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

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

Tioga Gilford Village
Account 334; Meters

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

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

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

Tioga Gilford Village
Account 346; Communication Equipment

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

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

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

Tioga Gilford Village
Account 347; Computer Equipment

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

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

5-Year Capital Spending Plan by System

Directions:

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

Water System: Abenaki - unallocated

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

Water System: Lakeland (Water)

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

Water System: Lakeland (Sewer)

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

Water System: White Rock

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

Water System: Tioga River (Belmont)

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

Water System: Gilford Village

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

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

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