



*Environmental Law ■ Utility Law*

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October 7, 2021

VIA ELECTRONIC AND MAIL DELIVERY

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

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

Dear Chairwoman Martin:

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

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

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

Thank you in advance for your assistance with this filing.

Very Truly Yours,

A handwritten signature in cursive script that reads "Marcia A. Brown".

Marcia A. Brown

cc: Docket-Related Service List



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

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

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

Date of Response: 10/7/21

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

RESPONSE: Please see the attached report.

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



**DW 20-112**

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

## **REPORT OF SYSTEM ASSETS**

**October 7, 2021**



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

**3B. System Overview – White Rock**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lakeland  
Asset Listing

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

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



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

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

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

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

Lakeland

Account 303; Land & Land Rights

DW 20-112  
Exh 20

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

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

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

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

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

| Year         | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | Book Value \$ | Source        | Comments |
|--------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|---------------|---------------|----------|
| <b>Wells</b> |                                 |                      |                         |                            |                                |               |               |          |
| 1987         | -                               | 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                         |                      |                         |                            |                                |               |               | **       |

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

| Year                     | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|--------------------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Pumping Equipment</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 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                         |                      |                         |                            | **                             |                      |               | -        |

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

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

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



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

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

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

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

| Year            | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|-----------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Services</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 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.

| Year          | Starting Plant<br>In Service \$ | Plant<br>Addition \$ | Plant<br>Retirements \$ | Transfer/<br>Adjustment \$ | Accumulated<br>Depreciation \$ | <u>Book Value \$</u> | Source        | Comments |
|---------------|---------------------------------|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|---------------|----------|
| <b>Meters</b> |                                 |                      |                         |                            |                                |                      |               |          |
| 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

DW 20-112  
Exh 20

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

\*\*

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

Lakeland  
Account 347; Computer Equipment

DW 20-112  
Exh 20

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

\*\*

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

Lakeland  
Asset Listing

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

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

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



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

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

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

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

\*\*

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

White Rock Water Co.  
Asset Listing

| Account                                    | Description of Asset           | Date Placed<br>In Service | Life | Cost Basis    |
|--|--------------------------------|---------------------------|------|---------------|
| <b>Organization</b>                        |                                |                           |      |               |
| 301  | Organization                   | 1970                      |      | 22,881        |
| <b>Total Organization</b>                  |                                |                           |      | <b>22,881</b> |
| <b>Land &amp; Land Rights</b>              |                                |                           |      |               |
| 303  | Land & Land Rights             | 1/1/71                    |      | 5,845         |
| <b>Total Land &amp; Land Rights</b>        |                                |                           |      | <b>5,845</b>  |
| <b>Structures &amp; Improvements</b>       |                                |                           |      |               |
| 304  | Power & Pumping                | 1/1/71                    | 50   | 3,000         |
| 304  | Well #2 Deepening              | 6/21/94                   | 30   | 6,415         |
| 304  | Well #3 Deepening              | 12/31/98                  | 30   | 13,660        |
| 304  | Pumphouse                      | 12/27/04                  | 40   | 31,401        |
| 304  | Electric Heater & Lights       | 1/10/05                   | 20   | 499           |
| 304  | Thermostat                     | 2/12/05                   | 20   | 83            |
| 304  | Remove dead trees around pumph | 11/12/15                  |      | 750           |
| <b>Total Structures &amp; Improvements</b> |                                |                           |      | <b>55,808</b> |
| <b>Wells</b>                               |                                |                           |      |               |
| 307  | Well #3                        | 12/15/87                  | 30   | 20,689        |
| 307  | Well #2 Deepening              | 6/21/94                   | 30   | 5,713         |
| 307  | Well Deepening                 | 6/8/01                    | 30   | 7,127         |
| <b>Total Wells</b>                         |                                |                           |      | <b>33,529</b> |
| <b>Power Generation Equipment</b>          |                                |                           |      |               |
| 310  | Stand-by generator             | 7/1/14                    | 20   | 13,700        |
| <b>Total Power Generation Equipment</b>    |                                |                           |      | <b>13,700</b> |
| <b>Pumping Equipment</b>                   |                                |                           |      |               |
| 311  | Original Equipment             | 2/18/71                   | 50   | 14,438        |
| 311  | Original Equipment             |                           |      | 2,500         |
| 311  | Check Valve                    | 6/30/85                   | 10   | 1,743         |
| 311  | 1 1/2 Water Meter              | 4/30/87                   | 20   | 349           |
| 311  | Control 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           |
| <b>Total Pumping Equipment</b> |                                  |         |    | <b>72,906</b> |

**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            |
| <b>Total Water Treatment Equipment</b> |                                   |          |    | <b>187,738</b> |

**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           |
| <b>Total Distr. Reservoirs &amp; Standpipes</b> |                              |          |    | <b>21,416</b> |

**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         |
| <b>Total Trans. &amp; Distr. Mains</b> |   |          |    | <b>69,807</b> |

**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        |
| <b>Total Services</b> |   |          |    | <b>48,489</b> |

#### 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           |
| <b>Total Meters</b> |                          |          |    | <b>46,698</b> |

#### Hydrants

|                       |          |         |    |              |
|-----------------------|----------|---------|----|--------------|
| 335                   | Hydrants | 2/18/71 | 20 | 1,200        |
| <b>Total Hydrants</b> |          |         |    | <b>1,200</b> |

#### Communication Equipment

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

#### 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           |
| <b>Total Computer/Communication Equip.</b> |   |          |    | <b>19,379</b> |

#### Other Plant and Misc. Equipment

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

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

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

White Rock  
Account 301; Organization

DW 20-112  
Exh 20

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

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

White Rock  
Account 303; Land & Land Rights

DW 20-112  
Exh 20

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



White Rock  
Account 304; Structures & Improvements

DW 20-112  
Exh 20

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

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

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

White Rock  
Account 307; Wells

DW 20-112  
Exh 20

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

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

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

White Rock  
Account 310; Power Generation Equipment

DW 20-11  
Exh 20

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

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

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

White Rock  
Account 311; Pumping Equipment

DW 20-112  
Exh 20

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

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

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

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

White Rock  
Account 320; Water Treatment Equipment

DW 20-112  
Exh 20

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

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

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

White Rock  
Account 330; Distribution Reservoirs & Standpipes

DW 20-112  
Exh 20

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

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

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

White Rock  
Account 331; Transmission & Distribution Mains

DW 20-11  
Exh 20

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

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

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

White Rock  
Account 333; Services

DW 20-112  
Exh 20

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

\*\*

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

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



White Rock  
Account 334; Meters

DW 20-112  
Exh 20

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

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

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

White Rock  
Account 335; Hydrants

DW 20-112  
Exh 20

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

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\* 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

DW 20-112  
Exh 20

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

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

White Rock  
Account 347; Office Computer/Communication Equipment

DW 20-112  
Exh 20

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

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

White Rock  
Account 348; Other Plant and Misc. Equipment

DW 20-112  
Exh 20

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

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

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

Tioga Belmont  
Account 303; Land Improvements

DW 20-11  
Exh 20

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

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

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



Tioga Belmont  
Account 304; Structures & Improvements

DW 20-112  
Exh 20

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

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

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

Tioga Belmont  
Account 307; Wells

DW 20-11  
Exh 20

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

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

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

Tioga Belmont  
Account 309; Supply Mains

DW 20-11  
Exh 20

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

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

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

Tioga Belmont

Account 311; Pumping Equipment

DW 20-11  
Exh 20

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

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

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

Tioga Belmont

Account 320; Water Treatment Equipment

DW 20-11  
Exh 20

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

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

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

Tioga Belmont

Account 330; Distribution Reservoirs & Standpipes

DW 20-11  
Exh 20

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

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

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

Tioga Belmont

Account 331; Transmission & Distribution Mains

DW 20-11  
Exh 20

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

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

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

Tioga Belmont  
Account 333; Services

DW 20-112  
Exh 20

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

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

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



Tioga Belmont  
Account 334; Meters

DW 20-112  
Exh 20

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

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

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

Tioga Belmont  
Account 347; Computer Equipment

DW 20-11  
Exh 20

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

\*\*

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

Tioga Gilford Village  
Asset Listing

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

**Water Treatment Equipment**

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

**Total Water Treatment Equipment****21,969****Distribution Reservoirs & Standpipes**

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

**Total Distribution Reservoirs & Standpipes****775****Trans. & Distr. Mains**

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

**Total Trans. & Distr. Mains****30,062****Services**

|     |                            |          |    |       |
|-----|----------------------------|----------|----|-------|
| 333 | 1" service line            | 10/20/17 | 40 | 1,599 |
| 333 |                            | 10/19/18 | 40 | 2,375 |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 1" service line and valve  | 2004     | 40 | 127   |
|     | 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                |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | 150' Pipe: Plastic 1 125lb. Per   | 11/21/18 | 40 | 4,805              |
|   | 150' Pipe: Plastic 1 125lb. Per   | 11/21/18 | 40 | 4,805              |
|   | 1" service line and valve   | 2004     | 40 | 127                |
|   | valve / curb stop   | 1/7/02   | 40 | 871                |
|   | valve / curb stop   | 8/8/02   | 40 | 1,768              |
|   | valve / curb stop   | 6/9/03   | 40 | 767                |
| 333   | Services & Renewals - 2019  | 10/31/19 | 40 | 808                |
| 333   | Services & Renewals - 2020  | 12/31/20 | 40 | 683                |
| <b>Total Services</b>                           |   |          |    | <b>29,555</b>      |
| <b>Meters</b>                                   |   |          |    |                    |
| 334   | Meters  | 11/96    | 20 | 300                |
| 334   | 5/8" Badger Meter   | 6/28/02  | 20 | 195                |
| 334   | 1" Meter  | 2/11/02  | 20 | 400                |
| 334   | Purchase meters 2019  | 12/31/19 | 20 | 17,515             |
| 334   | Meter Installation 2019   | 12/31/19 | 20 | 13,337             |
| 334   | Purchase Meters - TGV 2020  |          | 20 | 84                 |
| <b>Total Meters</b>                             |   |          |    | <b>31,831</b>      |
| <b>Hydrants</b>                                 |   |          |    |                    |
| 335   | NONE  |          |    | -                  |
| <b>Total Hydrants</b>                           |   |          |    | -                  |
| <b>Tools, Shop and Garage Equipment</b>         |   |          |    |                    |
| 343   | NONE  |          |    | -                  |
| <b>Total Tools, Shop and Garage Equipment</b>   |   |          |    | -                  |
| <b>Communication Equipment</b>                  |   |          |    |                    |
| 346   | Vista 20 Attack Pack including controls, 6150 Keypad, 12 volt battery, inside | 8/31/11  | 10 | 1,139              |
| <b>Total Communication Equipment</b>            |   |          |    | <b>1,139</b>       |
| <b>Computer Equipment</b>                       |   |          |    |                    |
| 347   | NDS Server (TGV allocated portion)  | 2019     | 5  | 55                 |
| 347   | Develop Emergency Response Plan - TGV   | 2020     | 7  | 361                |
| 347   | Purchase and Implementation of a Job Order Module in NDS - TGV                | 2020     | 7  | 113                |
| <b>Total Computer Equipment</b>                 |   |          |    | <b>529</b>         |
| <b>Total Water Plant</b>                        |   |          |    | <b>\$ 247,370</b>  |
| <b>Accumulated Depreciation</b>                 |   |          |    | <b>\$ (97,329)</b> |
| <b>Adjustment to reconcile to Trial Balance</b> |   |          |    | <b>\$ (4,930)</b>  |
| <b>Net Book Value @12/31/2020</b>               |   |          |    | <b>\$ 145,111</b>  |

Tioga Gilford Village  
Account 304; Structures & Improvements

DW 20-112  
Exh 20

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

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

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

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

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

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

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

Tioga Gilford Village  
Account 307; Wells

DW 20-112  
Exh 20

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

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

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

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

Tioga Gilford Village  
Account 309; Supply Mains

DW 20-11  
Exh 20

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

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

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

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



Tioga Gilford Village

Account 311; Pumping Equipment

DW 20-11  
Exh 20

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

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

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

Tioga Gilford Village

Account 320; Water Treatment Equipment

DW 20-11  
Exh 20

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

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

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

Tioga Gilford Village

Account 330; Distribution Reservoirs & Standpipes

DW 20-11  
Exh 20

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

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

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

Tioga Gilford Village

Account 331; Transmission & Distribution Mains

DW 20-11  
Exh 20

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

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

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

Tioga Gilford Village  
Account 333; Services

DW 20-112  
Exh 20

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

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

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

Tioga Gilford Village  
Account 334; Meters

DW 20-112  
Exh 20

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

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

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

Tioga Gilford Village  
Account 346; Communication Equipment

DW 20-112  
Exh 20

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

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

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

Tioga Gilford Village  
Account 347; Computer Equipment

DW 20-112  
Exh 20

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

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



## 5-Year Capital Spending Plan by System

Directions:

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

### Water System: Abenaki - unallocated

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

### Water System: Lakeland (Water)

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

### Water System: Lakeland (Sewer)

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

### Water System: White Rock

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

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

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

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

**Water System: Gilford Village**

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

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

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

|          |                                |
|----------|--------------------------------|
| DATE     | 2020-11-12                     |
| TIME     | 10:00 AM                       |
| LOCATION | Belmont, New Hampshire         |
| PROJECT  | Composite Water and Sewer Plan |
| CLIENT   | Lakeland Management, Inc.      |
| DESIGNER | Belmont, New Hampshire         |
| SCALE    | 1" = 100'                      |
| DATE     | 11-12-2020                     |

FOR  
**Composite Water  
and Sewer Plan**  
Lakeland Management, Inc.  
Belmont, New Hampshire  
Scale: 1" = 100' Date: 11-12-2020



|            |
|------------|
| 1" = 100'  |
| 1" = 200'  |
| 1" = 300'  |
| 1" = 400'  |
| 1" = 500'  |
| 1" = 600'  |
| 1" = 700'  |
| 1" = 800'  |
| 1" = 900'  |
| 1" = 1000' |

Redacted

Belmont  
Laconia

# ABENAKI WATER COMPANY



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

SYSTEM LOCATION



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

- BLOW OFF
- ⊗ CURB STOP
- ⛔ GATE VALVE
- WATER MAIN
- - - SERVICE LINE
- - - PROPERTY LINES

SOUTH ROAD

3

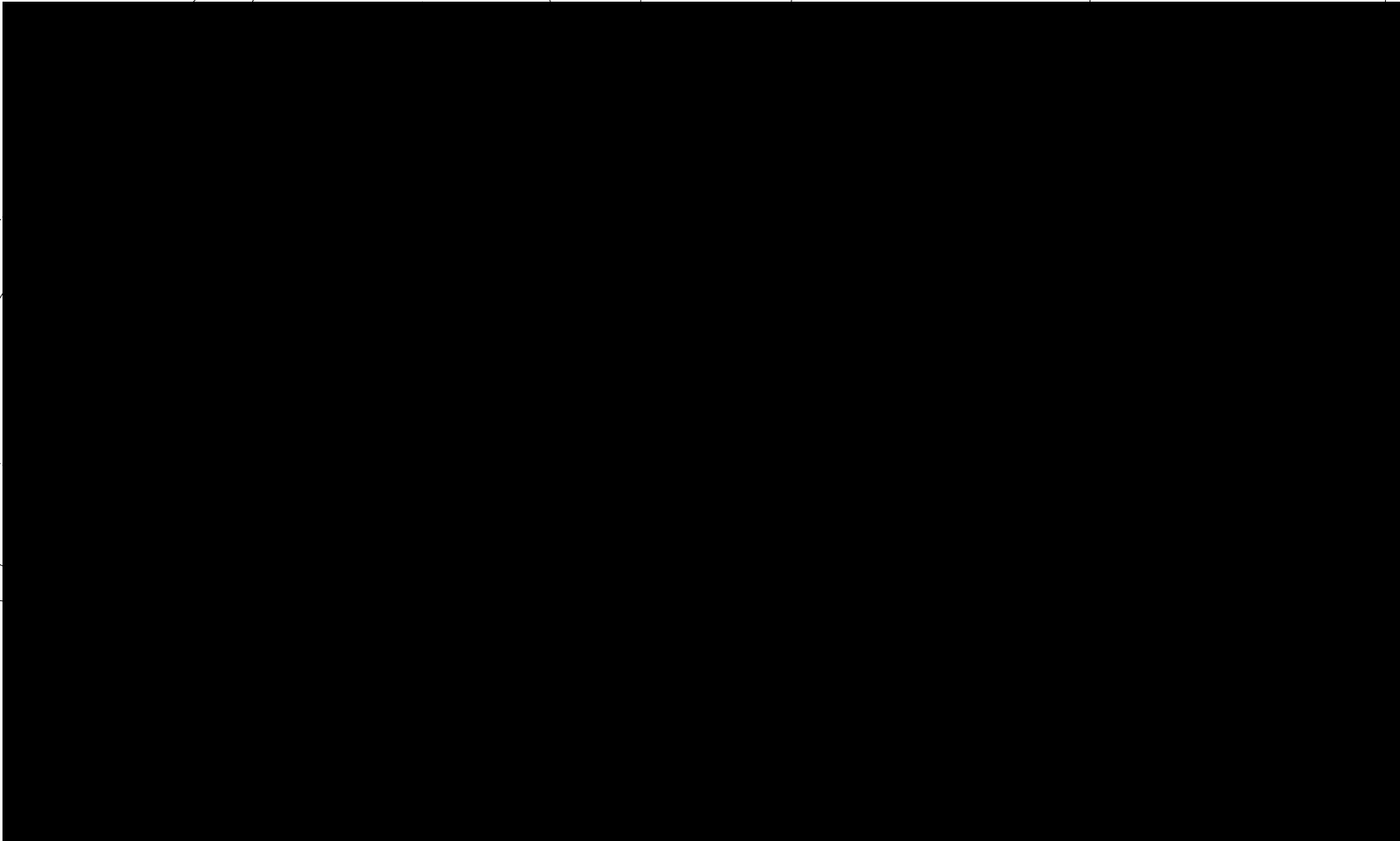
375

371

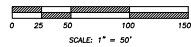
365

363

Redacted



NOTE: THIS PLAN WAS REPRODUCED  
FROM A LOCATION PLAN ENTITLED, "TIOGA  
RIVER WATER COMPANY, INC." (UNDATED),  
AND SUBSEQUENT HANDWRITTEN REVISIONS  
TO THE SAME.



ABENAKI WATER COMPANY

|                  |              |
|------------------|--------------|
| SCALE: 1" = 50'  | DRAWN BY: RG |
| DATE: 09/08/2021 | REVIEWED: RG |

TIOGA RIVER, BELMONT  
WATER SYSTEM RECORD DRAWING

|            |                 |
|------------|-----------------|
| WATER PLAN | DRAWING FILE: - |
|            | DRAWING NO: 1   |

# ABENAKI WATER COMPANY



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

SYSTEM LOCATION



TIOGA-GILFORD VILLAGE  
GILFORD, NEW HAMPSHIRE  
SYSTEM RECORD DRAWINGS  
2021

NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN DATED 1972. THE PLAN WAS  
SYSTEM - WATER MAIN REPLACEMENT BY THE  
TOWN OF GILFORD ENGINEERING DEPARTMENT.  
DATE: MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS. NO OBSERVATIONS

SCALE  
0 50 100



TIOGA-GILFORD VILLAGE  
WATER SYSTEM

SCALE: 1" = 1'

DATE: 2021

CHECKED BY: EMBRG

DRAWN BY: RG

WATER SYSTEM RECORD DRAWINGS

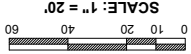
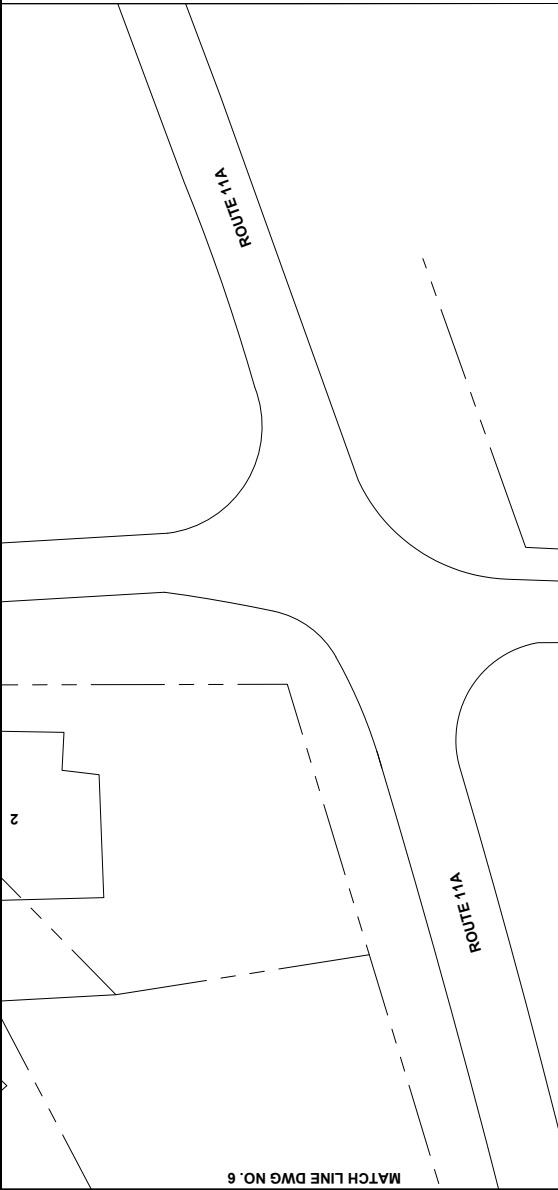
DRAWING FILE:

DRAWING NO.: 118

Redacted

DW 20-112  
Exh 20

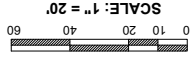
NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "LAND WALK WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF GUELPH ENGINEERING DEPARTMENT.  
DATED MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.



|                              |                  |
|------------------------------|------------------|
| WATER SYSTEM                 |                  |
| SCALE: 1" = 20'              | DRAWN BY: RG     |
| DATE: 2021                   | CHECKED BY: EMRG |
| WATER SYSTEM RECORD DRAWINGS |                  |
| DRAWING FILE:                |                  |
| DRAWING NO.: 118             |                  |



NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN SUBMITTED "FOR THE PURPOSE OF  
OBTAINING A PERMIT TO CONSTRUCT THE  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF GILFORD. ENGINEERING APPROVAL  
DATED JULY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.



|  |                  |
|--|------------------|
| DRAWING NO. 2 of 8                     |                  |
| DRAWING FILE:                          |                  |
| WATER SYSTEM RECORD DRAWINGS           |                  |
| DATE: 2021                             | CHECKED BY: EMBG |
| SCALE: 1" = 20'                        | DRAWN BY: RG     |
| TIIOGA-GILFORD VILLAGE<br>WATER SYSTEM |                  |

DW 20-112  
Exh 20

MATCH LINE DWG NO. 3

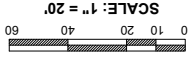
MATCH LINE DWG NO. 1

- PROPERTY LINE
- SERVICE LINE
- WATER MAIN
- METER PIT
- WELL
- GATE VALVE
- CURB STOP
- HYDRANT



Redacted

NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "TIOGA VILLAGE WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF TIOGA ENGINEERING DEPARTMENT,  
DATED MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS. OBSERVATIONS  
MADE ON MAY 13, 1972.

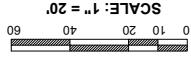


|                                       |                  |
|---------------------------------------|------------------|
| TIOGA-GILFORD VILLAGE<br>WATER SYSTEM |                  |
| SCALE: 1" = 20'                       | DRAWN BY: RG     |
| DATE: 2021                            | CHECKED BY: EMRG |
| WATER SYSTEM RECORD DRAWINGS          |                  |
| DRAWING FILE:                         |                  |
| DRAWING NO. 3148                      |                  |

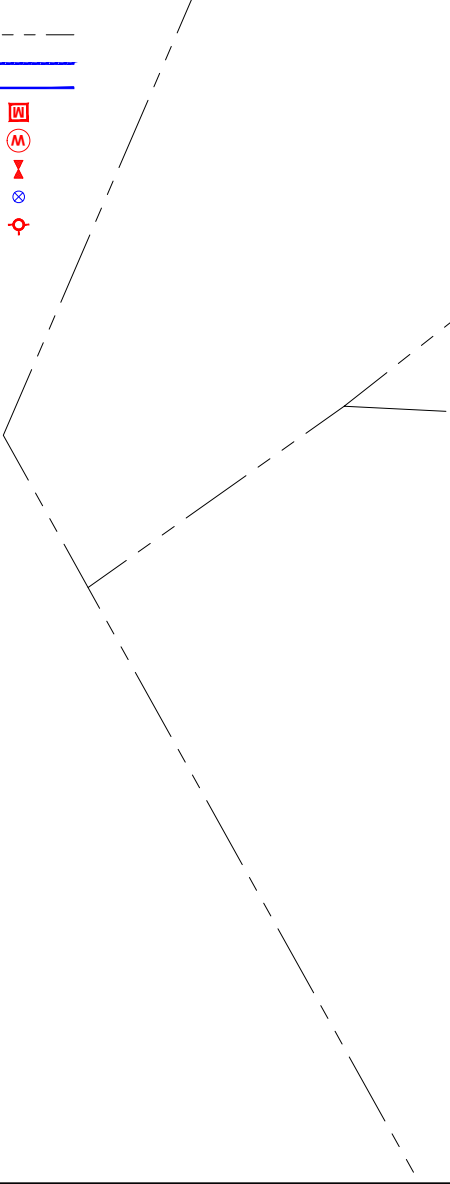
W 20-112  
h 20

DW 20-112  
Exh 20

|                              |  |
|------------------------------|--|
| WATER SYSTEM RECORD DRAWINGS |  |
| DRAWING FILE:                |  |
| DRAWING NO. & D.S.           |  |
| WATER SYSTEM                 |  |
| SCALE: 1" = 20'              |  |
| DATE: 2021                   |  |
| CHECKED BY: EMBRG            |  |
| DRAWN BY: RG                 |  |



- HYDRANT
- CURB STOP
- GATE VALVE
- WELL
- METER PIT
- WATER MAIN
- SERVICE LINE
- PROPERTY LINE

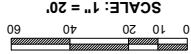


Redacted

WATER MAIN LINE DWG NO. 3

NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "TIOGA GILFORD WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF GILFORD DATED 12/1/2010.  
APPROVAL: 12/1/2010  
DATE: MAY 13, 1972  
FROM FIELD OPERATIONS. NO OBSERVATIONS  
WAS MADE.

NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "TIOGA VILLAGE WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF TIOGA ENGINEERING DEPARTMENT.  
DATED JULY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.  
REPRODUCTION IS BASED ON OBSERVATIONS.



|                                       |                  |
|---------------------------------------|------------------|
| DW 20-112<br>Exh 20                   |                  |
| TIOGA-GILFORD VILLAGE<br>WATER SYSTEM |                  |
| SCALE: 1" = 20'                       | DRAWN BY: RG     |
| DATE: 2021                            | CHECKED BY: EARG |
| WATER SYSTEM RECORD DRAWINGS          |                  |
| DRAWING FILE:                         |                  |
| DRAWING NO. 5.d.f.8                   |                  |

- HYDRANT
- CURB STOP
- GATE VALVE
- WELL
- METER PIT
- WATER MAIN
- SERVICE LINE
- PROPERTY LINE

EDGE OF ROAD  
PROPERTY LINE









15

Redacted

Page 63  
NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "TIOGA VILLAGE WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF TIOGA ENGINEERING DEPARTMENT.  
DATED MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.  
REVISIONS IS BASED ON OBSERVATIONS

MATCH LINE

MATCH LINE

- HYDRANT 
- CURB STOP 
- GATE VALVE 
- WELL 
- METER PIT 
- WATER MAIN 
- SERVICE LINE 
- PROPERTY LINE 

SCALE: 1" = 20'  
0 10 20 40 60











TIOGA-GILFORD VILLAGE  
WATER SYSTEM  
SCALE: 1" = 20'  
DATE: 2021  
DRAWN BY: RG  
CHECKED BY: EMRG  
WATER SYSTEM RECORD DRAWINGS  
DRAWING FILE:  
DRAWING NO. 614 8

DW 20-112  
Exh 20

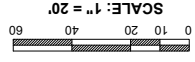
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NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "CROSS VALLEY WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF GILFORD ENGINEERING DEPARTMENT.  
DATED MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.

- HYDRANT 
- CURB STOP 
- GATE VALVE 
- WELL 
- METER PIT 
- WATER MAIN 
- SERVICE LINE 
- PROPERTY LINE 

MATCH LINE DWG NO. 6

MATCH LINE DWG NO. 8

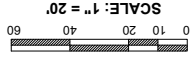


|                                       |                  |
|---------------------------------------|------------------|
| TIOGA-GILFORD VILLAGE<br>WATER SYSTEM |                  |
| SCALE: 1" = 20'                       | DRAWN BY: RG     |
| DATE: 2021                            | CHECKED BY: EMRG |
| WATER SYSTEM RECORD DRAWINGS          |                  |
| DRAWING FILE:                         | DRAWING NO. 74.8 |

DW 20-112  
Exh 20

Redacted

NOTE: THIS PLAN WAS REPRODUCED FROM A  
PLAN ENTITLED "CULDS VALDGE WATER  
SYSTEM - WATER MAIN REPLACEMENT" BY THE  
TOWN OF GLENBOR ENGINEERING DEPARTMENT.  
DATED MAY 13, 1972. APPROVAL  
FROM FIELD OPERATIONS.



|                              |                  |
|------------------------------|------------------|
| WATER SYSTEM                 |                  |
| SCALE: 1" = 20'              | DRAWN BY: RG     |
| DATE: 2021                   | CHECKED BY: EMRG |
| WATER SYSTEM RECORD DRAWINGS |                  |
| DRAWING FILE:                |                  |
| DRAWING NO. 818              |                  |

DW 20-112  
Exh 20

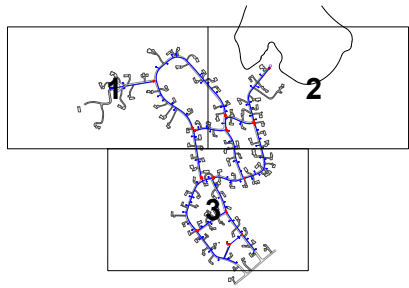
- HYDRANT
- CURB STOP
- GATE VALVE
- WELL
- METER PIT
- WATER MAIN
- SERVICE LINE
- PROPERTY LINE

WELL #4 (OFF SHEET)

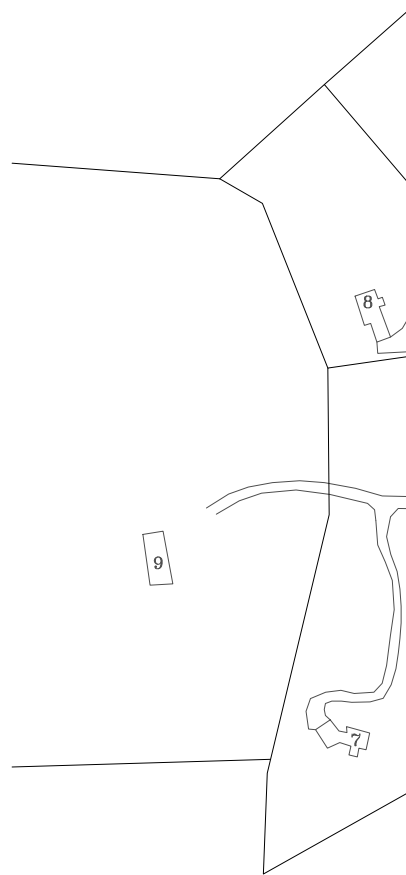
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41

- HYDRANT
- CURB STOP
- GATE VALVE
- PRESSURE REDUCER
- WATER MAIN
- SERVICE LINE
- PROPERTY LINES
- ROADS

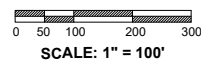


KEY PLAN  
1:1000



MATCH

NOTE: THESE DRAWINGS WERE PRODUCED  
USING HARDCOPY MAPS PROVIDED BY OTHERS.  
THE LOCATION INFORMATION SHOWN HAS NOT  
BEEN LOCATED BY SURVEY.



ABENAKI WATER COMPANY

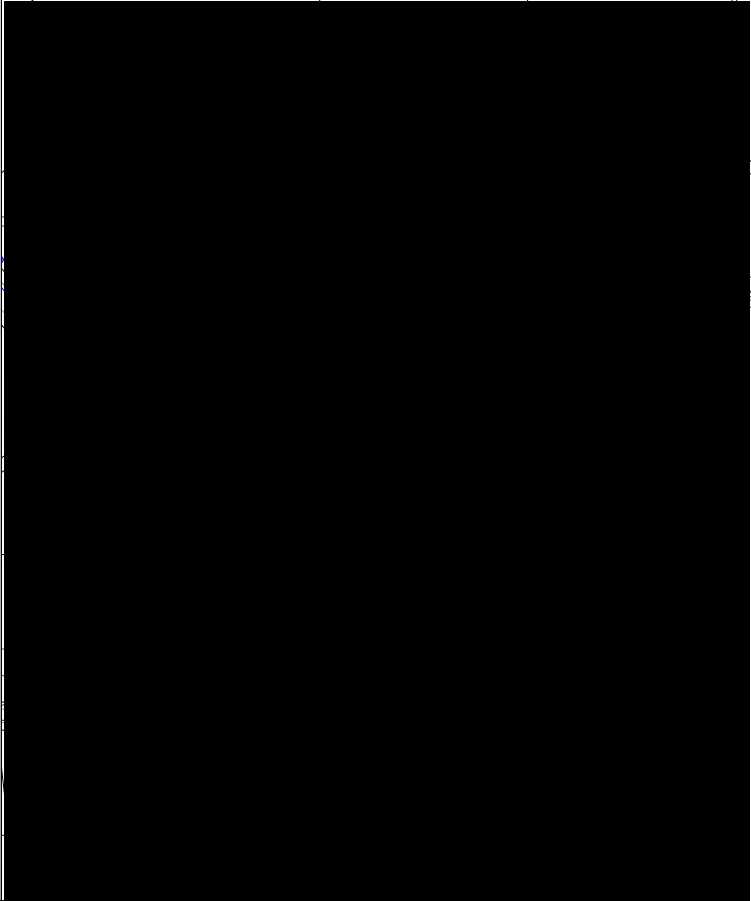
|                   |                 |
|-------------------|-----------------|
| SCALE: 1" = 100'  | DRAWN BY: LHB   |
| DATE: AUGUST 2019 | CHECKED BY: RJG |

WHITE ROCK SYSTEM MAPPING

|                     |
|---------------------|
| DRAWING FILE:       |
| DRAWING NO.: 1 OF 3 |

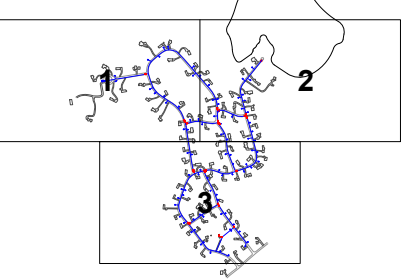


MATCH LINE DWG NO. 1



Redacted

- HYDRANT
- CURB STOP
- GATE VALVE
- PRESSURE REDUCER
- WATER MAIN
- SERVICE LINE
- PROPERTY LINES
- ROADS

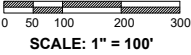


KEY PLAN  
1:1000

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NOTE: THESE DRAWINGS WERE PRODUCED  
USING HARDCOPY MAPS PROVIDED BY OTHERS.  
THE LOCATION INFORMATION SHOWN HAS NOT  
BEEN LOCATED BY SURVEY.

MATCH LINE DWG NO. 3



SCALE: 1" = 100'











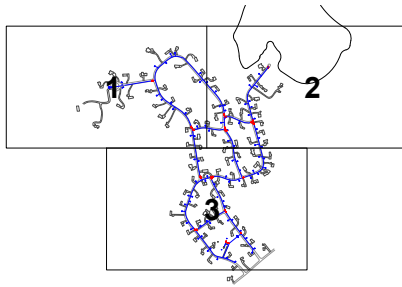
|                           |                     |    |
|---------------------------|---------------------|----|
| ABENAKI WATER COMPANY     |                     | 20 |
| SCALE: 1" = 100'          | DRAWN BY: LHB       | 20 |
| DATE: AUGUST 2019         | CHECKED BY: RJG     | 20 |
| WHITE ROCK SYSTEM MAPPING |                     | N  |
|                           | DRAWING FILE: .     |    |
|                           | DRAWING NO.: 2 OF 3 |    |

DW 20-112  
Exh 20

MATCH LINE DWG NO. 1

Redacted

-  HYDRANT
-  CURB STOP
-  GATE VALVE
-  PRESSURE REDUCER
-  WATER MAIN
-  SERVICE LINE
-  PROPERTY LINES
-  ROADS



**KEY PLAN**  
**1:1000**

NOTE: THESE DRAWINGS WERE PRODUCED  
USING HARDCOPY MAPS PROVIDED BY OTHERS.  
THE LOCATION INFORMATION SHOWN HAS NOT  
BEEN LOCATED BY SURVEY.

0 50 100 200 300  
**SCALE: 1" = 100'**



ABENAKI WATER COMPANY

|                   |                 |
|-------------------|-----------------|
| SCALE: 1" = 100'  | DRAWN BY: LB/RG |
| DATE: AUGUST 2019 | CHECKED BY: DV  |

**WHITE ROCK SYSTEM MAPPING**

|                     |
|---------------------|
| DRAWING FILE:       |
| DRAWING NO.: 2 OF 3 |

DW 20-112  
Exh 20