

State of New Hampshire

Public Utilities Commission

Concord

Water Utilities - Classes A and B

ANNUAL REPORT  
OF

Abenaki Water Company

**Water Systems**

(Exact Legal Name of Respondent)

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

n/a

FOR THE YEAR ENDED DECEMBER 31, 2020

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

Name:	Robert Gallo
Title:	President
Address:	Abenaki Water Company
Address:	32 Artisan Ct., #2, Gilford, NH 03249
Telephone #:	(603) 293-8580

NHPUC Form F-22

INFORMATION SHEET

1. Name of the Utility: Abenaki Water Company
2. Officer or Individual to whom the **ANNUAL REPORT** should be mailed:  
  
Name: There is no need to mail the **ANNUAL REPORT**  
Title: unless there are changes to the report.  
Street:  
City/State/Zip Code  
E-mail address:
3. Telephone including Area Code:
4. Officer or Individual to whom the **N. H. UTILITY ASSESSMENT TAX** should be mailed:  
  
Name: Robert Gallo  
Title: President  
Company Name: Abenaki Water Company  
Street: 32 Artisan Court, #2  
City/State/Zip Code: Gilford, NH 03249  
E-mail address: rgallo@newenglandservicecompany.com
5. Telephone including Area Code: 603-293-8580
6. The names and titles of principal general officers are: **(Effective: 01-01-21)**

<u>Name</u>	<u>Title</u>
Donald J. E. Vaughan	Chairman
Robert Gallo	President
Nicholas LaChance	Vice President
Sheryl Fairchild	Treasurer
Jessica Johnson	Secretary
Ryan Caouette	Asst. Secretary

The above information is requested for our office directory:

**N.H. PUBLIC UTILITY COMMISSION**  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301  
(603) 271-2431

Annual Report of \_\_\_\_\_ Year Ended December 31, \_\_\_\_\_

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#### A-1 GENERAL INSTRUCTIONS

1. This form of Annual Report is for the use of water companies operating in the State of New Hampshire.
2. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 21 S. Fruit St., Suite 10, Concord, New Hampshire 03301-2429, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
3. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
4. The report should be typed or a computer facsimile report will be accepted if submitted on standard size (8 1/2 X 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 610 and the definitions and instructions contained therein shall also apply to this report whenever applicable.
6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No" or "None" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the respondent, the words "Not Applicable" or "n/a" should be used to answer.
7. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
8. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
9. Attachments and additional schedules inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers and titles of the schedules to which they pertain.
10. All accounting terms and phrases used in this Annual Report are to be interpreted in accordance with the Uniform System of Accounts for Water Utilities prescribed by this commission.
11. If the Respondent makes a report for a period less than a calendar year, the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
12. Whenever schedules request Current Year End Balance and Previous Year End Balance, the figures reported are based on fiscal year end general ledger account balances.
13. Increases over 10% from preceding year are to be explained in a letter.

**A-2 IDENTITY OF RESPONDENT**

1. Give the exact name under which the utility does business: Abenaki Water Company
2. Full name of any other utility acquired during the year and date of acquisition: None.
3. Location of principal office: 32 Artisan Ct., #2, Gilford, NH 03249
4. State whether the utility is a corporation, joint stock association, trust or partnership, or an individual:  
Corporation
5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: June 19, 2013, NH, general law
6. If incorporated under special act, given chapter and session date: N/A
7. Give date when company was originally organized and date of any reorganization: June 19, 2013 / No reorg.
8. Name and addresses of principal office of any corporations, trusts or association owning, controlling or operating respondent: New England Service Company, 37 Northwest Dr., Plainville, Ct. 06062
9. Name and addresses of principal office of any corporation, trusts or association owned, controlled or operated by the respondent: None
10. Date when respondent first began to operate as a utility\*: February 14, 2014
11. If the respondent is engaged in any business not related to utility operation, give particulars: None
12. If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars, including dates: None.
13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N. H. Rev. Stat. Ann. 374:25, Exceptions and N. H. Rev. Stat. Ann. 374:26 Permission. N/A

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

A-3 OATH

ANNUAL REPORT  
of  
Abenaki Water Company  
**Water Systems**  
TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2020

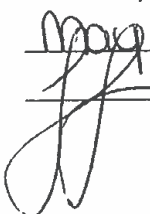
State of New Hampshire.  
County of Belknap

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

  
\_\_\_\_\_  
President

Subscribed and sworn to before me this

day of

 May 25<sup>th</sup> 2021  
\_\_\_\_\_

Jessica R. Johnson  
Notary Public-Connecticut  
My Commission Expires  
April 30, 2023

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Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	Chairman	Donald J. E. Vaughan	Southbridge, Ma.	\$ -
2	President	Robert Gallo	Simsbury, Ct.	-
3	Vice President	Nick LaChance	Simsbury, Ct.	-
4	Treasurer	Sheryl Fairchild	Torrington, Ct.	-
5	Secretary	Jessica Johnson	New Britain, Ct.	-
6	Asst. Secretary	Ryan Caouette	Barkhamstead, Ct.	-
7				
8				
9				
10				

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Donald J. E. Vaughan	Southbridge, Ma.	Indefinite	N/A	4	\$ -
12	Robert Gallo	Simsbury, Ct.	Indefinite	N/A	4	-
13	Nick LaChance	Simsbury, Ct.	Indefinite	N/A	4	-
14	Sheryl Fairchild	Torrington, Ct.	Indefinite	N/A	4	-
15	Jessica Johnson	New Britain, Ct.	Indefinite	N/A	4	-
16	Ryan Caouette	Barkhamstead, Ct.	Indefinite	N/A	4	-
17						
18						
19						
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21						
22						
23						
24						
25	List Directors' Fee per meeting					

\* Includes compensation received from all sources except directors fees.  
\*\* All meetings held by written consent votes.

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Year Ended December 31, 2020

A-5 SHAREHOLDER AND VOTING POWERS

Line No.					
1	Indicate total of voting power of security holders at close of year: 100%				100
2	Indicate total number of shareholders of record at close of year according to classes of stock:				1
3					
4					
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: 2/24/21 at 37 Northeast Dr., Plainville, CT 06062				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
8					
9	New England Service Company	37 Northwest Dr., Plainville, Ct. 06062	100	100	0
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Year Ended December 31, 2020

#### A-6 LIST OF TOWNS SERVED

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

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Population of Area	Number of Customers
1	Belmont N. H.	7,356	160	16	Sub Totals Forward:	30,120	725
2	Bow, N.H.	7,519	95	17			
3	Carroll, N.H.	763	409	18			
4	Belmont, NH	7,356	22	19			
5	Gilford, NH	7,126	39	20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15	Sub Totals Forward:	30,120	725	30	Total	30,120	725

#### A-7 PAYMENTS TO INDIVIDUALS

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

Line No.	Name	Address	Amount
1	NESC	Plainville,, Ct.	222,877
2	City of Laconia	Laconia, NH	91,004
3	Rowell's Services	Northfield, NH	57,242
4	Eversource	Boston, MA	43,226
5	CoBank	Greenwood Village, CO	43,000
6	Stephen P. St. Cyr & Associates	Biddeford, Me.	40,959
7	NH Brown Law	Somersworth, NH	37,206
8	PKF O'Conner Davies	Shelton, Ct.	36,020
9	State of NH	Concord, NH	16,544
10	Fortin Construction	Londonderry, NH	16,155
11	Town of Carroll	Carroll, NH	15,201
12	Town of Belmont	Belmont, NH	14,953
13	Harcros Chemicals	Chicago, IL	12,909
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29			
30	Total		\$ 647,296

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Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

### A-8 MANAGEMENT FEES AND EXPENSES

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

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	New England Service Company	1/1/2015	N/A	Management	\$ 489,176	\$ 39,870	\$ 322,731	\$ 126,575
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
				Totals	\$ 489,176	\$ 39,870	\$ 322,731	\$ 126,575

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

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	NESC / Abenaki Affiliate Agreement	624	Pumping Labor and Expenses	46,780
13		631	Maintenance of Structures	8,655
14		633	Maintenance of Pumping Equipment	2,365
15		642	Treatment Operation Labor and Expenses	19,683
16		652	Maintenance of Treatment Equipment	5,100
17		663	Meter Expenses	
18		664	Customer Installation Expenses	
19		673	Maintenance of T&D Mains	19,613
20		675	Maintenance of Services	8,903
21		676	Maintenance of Meters	4,088
22		677	Maintenance of Hydrants	4,728
23		902	Meter Reading Expenses	8,990
24		903	Customer Records and Collection Expenses	24,915
25		920	Admin & General Salaries	128,040
26		921	Office Supplies and Other Expenses	24,469
27		923	Outside Services	3,697
28		924	Property Insurance	7,819
29		930	Miscellaneous General Expenses	4,793
30		934	Maintenance of Vehicle	
31		950	Maintenance of General Plant	93
32			Total	\$ 322,731

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

#### A-9 AFFILIATION OF OFFICERS AND DIRECTORS

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

Line No.	Name	Principal Activity of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	See schedule A-8			
2				
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Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**A-10 BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT AS  
A RESULT OF PROVIDING WATER SERVICE**

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

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	See schedule A-8						
2							
3							
4							
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Year Ended December 31, 2020

**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

**PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED**

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

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (\$) old	Amount
1	See schedule A-8				
2					
3					
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Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

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

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

Columnar instructions are as follows:

(a) Enter name of related party or company.

(b) Describe the type of assets purchased, sold or transferred.

(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".

(d) Enter the net book cost for each item reported.

(e) Enter the net profit or loss for each item (column (c) - column (d)).

(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	See schedule A-8					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Annual Report of Abenaki Water Company - Water Systems	Year Ended December 31, 2020
<b>A-12 IMPORTANT CHANGES DURING THE YEAR</b>	
<p>Give concise answers to each of the following, numbering them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" state that fact as a response. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.</p>	
<p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.      None.</p>	
<p>2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization.      None.</p>	
<p>3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. AWC plans to replace the tank and make other improvements at WR. AWC also plans to replace and make other improvements at TB. In addition, AWC plans to replace media and timer at TGV. See F-10.</p>	
<p>4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. AWC added \$55,436 additions to plant, i.e., mains, services, meters and other improvements throughout its water system. See F-8.</p>	
<p>5. Extensions of system (mains and service) to new franchise areas under construction at end of year.      None</p>	
<p>6. Extensions of the system (mains and service) put into operation during the year.      None.</p>	
<p>7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed.      None</p>	
<p>8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding.      None</p>	
<p>9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.      None</p>	
<p>10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. The Company continues to wait for PUC approval on certain "contested" rate case expenses in DW 17-165. The Company also continues to wait for PUC determination on disputed main expenditures at its Rosebrook system.</p>	
<p>11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.      None</p>	
<p>12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. On October 30, 2020 the Company filed a petition seeking individual increases in the permanent rates for its LL Water, WR, TGV &amp; TB systems, as well as modification to its current ratemaking structure, including rate consolidation of the four water systems. As part of its request for a permanent rate increase, the Company requested temporary rate increases for each of the systems. On March 25, 2021 Commission Staff filed a settlement agreement regarding temporary rates. The Settling Parties all agreed that the Commission should grant the Company temporary rates at the current rates, effective for service rendered after December 31, 2020. On May 18, 2021 the PUC ordered that the Settlement Agreement on temporary rates be approved. The permanent phase of the proceeding continues while the parties try to reach a settlement.</p>	
<p>13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.      None.</p>	
<p>14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company.      None.</p>	
<p>15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest.      None</p>	

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Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**F-1 BALANCE SHEET**  
**Assets and Other Debits**

Line No.	Account Title (Number) (a)	Ref Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-106)	F-6	\$ 3,443,752	\$ 3,346,689	\$ 97,063
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 1,620,502	\$ 1,495,072	125,430
3	Net Plant		\$ 1,823,250	\$ 1,851,617	\$ (28,367)
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(13,484)	(13,484)	-
5	Total Net Utility Plant		\$ 1,809,766	\$ 1,838,133	\$ (28,367)
<b>OTHER PROPERTY AND INVESTMENTS</b>					
6	Nonutility Property (121)	F-14			
7	Less: Accumulated Depr. and Amort. (122)	F-15			
8	Net Nonutility Property				
9	Investment in Associated Companies (123)	F-16			
11	Utility Investments (124)	F-16	9,545	8,404	1,141
12	Other Investments	F-16			
13	Special Funds(126-128)	F-17			
14	Total Other Property & Investments		\$ 9,545	\$ 8,404	\$ 1,141
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		108,097	38	108,059
17	Special Deposits (132)	F-18			
18	Other Special Deposits (133)	F-18			
19	Working Funds (134)				
20	Temporary Cash Investments (135)	F-16			
21	Accounts and Notes Receivable-Net (141-144)	F-19	6,294	20,644	(14,350)
22	Accounts Receivable from Assoc. Co. (145)	F-21			
23	Notes Receivable from Assoc. Co. (146)	F-21	27,767		
24	Materials and Supplies (151-153)	F-22	14,583	14,032	551
25	Stores Expense (161)				
26	Prepayments-Other (162)	F-23	2,977	1,363	1,614
27	Prepaid Taxes (163)	F-38			
28	Interest and Dividends Receivable (171)	F-24			
29	Rents Receivable (172)	F-24			
30	Accrued Utility Revenues (173)	F-24	55,166	55,164	2
31	Misc. Current and Accrued Assets (174)	F-24			
32	Total Current and Accrued Assets		\$ 214,884	\$ 91,241	\$ 123,643
<b>DEFERRED DEBITS</b>					
32	Unamortized Debt Discount & Expense (181) - Note 1	F-25	31,386		31,386
33	Extraordinary Property Losses (182)	F-26			
34	Prelim. Survey & Investigation Charges (183)	F-27	245,375	180,698	64,677
35	Clearing Accounts (184)				
36	Temporary Facilities (185)				
37	Miscellaneous Deferred Debits (186)	F-28	352,899	290,095	62,804
38	Research & Development Expenditures (187)	F-29			
39	Accumulated Deferred Income Taxes (190)	F-30		3,000	(3,000)
40	Total Deferred Debits		\$ 629,660	\$ 473,793	\$ 155,867
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 2,663,855</b>	<b>\$ 2,411,571</b>	<b>\$ 252,284</b>

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**F-1 BALANCE SHEET**  
**Equity Capital and Liabilities**

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202,205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-In Capital (209,211)	F-33	1,025,240	1,029,476	(4,236)
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34			
10	Retained Earnings (214-215)	F-3	132,378	93,927	38,451
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 1,157,618	\$ 1,123,403	\$ 34,215
<b>LONG TERM DEBT</b>					
13	Bonds (221)	F-35			
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35			
16	Other Long-Term Debt (224)	F-35	508,378	544,650	(36,272)
17	Total Long-Term Debt - Note 1		\$ 508,378	\$ 544,650	\$ (36,272)
<b>CURRENT AND ACCRUED LIABILITIES</b>					
18	Accounts Payable (231)		27,733	43,748	(16,015)
19	Notes Payable (232)	F-36	19,267	13,900	5,367
20	Accounts Payable to Associated Co. (233)	F-37	353,142	105,382	247,760
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)				
23	Accrued Taxes (236)	F-38	(17,820)	(18,299)	479
24	Accrued Interest (237)		5,002	5,248	(246)
25	Accrued Dividends (238)				
26	Matured Long-Term Debt (239)	F-39			
27	Matured Interest (240)	F-39			
28	Misc. Current and Accrued Liabilities (241)	F-39			
29	Total Current and Accrued Liabilities		\$ 387,324	\$ 149,979	\$ 237,345
<b>DEFERRED CREDITS</b>					
30	Unamortized Premium on Debt (251)	F-25			
31	Advances for Construction (252)	F-40			
32	Other Deferred Credits (253)	F-41			
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	<b>Accumulated Deferred Income Taxes:</b>				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282) - Note 2	F-45	235,915	192,370	43,545
37	Other (283)	F-45			
38	Total Deferred Credits		\$ 235,915	\$ 192,370	\$ 43,545
<b>OPERATING RESERVES</b>					
39	Property Insurance Reserve (261)	F-44			
40	Injuries and Damages Reserve (262)	F-44			
41	Pensions and Benefits Reserves (263)	F-44			
42	Miscellaneous Operating Reserves (265)	F-44			
43	Total Operating Reserves		\$ -	\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
44	Contributions In Aid of Construction (271)	F-46	776,759	776,759	-
45	Accumulated Amortization of C.I.A.C. (272)	F-46	402,139	375,590	26,549
46	Total Net C.I.A.C.		\$ 374,620	\$ 401,169	\$ (26,549)
46	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		\$ 2,663,855	\$ 2,411,571	\$ 252,284

**Annual Report of Abenaki Water Company - Water Systems**

**Year Ended December 31, 2020**

Class A or B Utility

**NOTES TO BALANCE SHEET (F-1)**

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

None.

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**F-2 STATEMENT OF INCOME**

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 611,330	\$ 589,814	\$ 21,516
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	514,555	382,044	132,511
4	Depreciation Expense (403)	F-12	117,711	117,747	(36)
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(26,549)	(25,581)	(968)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	6,443	6,444	(1)
7	Amortization Expense-Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50	47,393	35,962	11,431
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		(7,730)	10,868	(18,598)
10	<b>Total Operating Expenses</b>		<b>\$ 651,823</b>	<b>\$ 527,484</b>	<b>\$ 124,339</b>
11	Net Operating Income (Loss)		(40,493)	62,330	(102,823)
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52			
14	<b>Net Water Utility Operating Income</b>		<b>\$ (40,493)</b>	<b>\$ 62,330</b>	<b>\$ (102,823)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53		100	(100)
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	4,579	5,060	(481)
19	Allow. for funds Used During Construction (420)	F-54			
20	Nonutility Income (421)				
21	Gains (Losses) Form Disposition Nonutility Property (422)				
22	Miscellaneous Nonutility Expenses (426)	F-54		(13,065)	13,065
23	<b>Total Other Income and Deductions</b>		<b>\$ 4,579</b>	<b>\$ (7,905)</b>	<b>12,484</b>
<b>TAXES APPLICABLE TO OTHER INCOME</b>					
24	Taxes Other Than Income (408.2)	F-50			
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				
26	<b>Total Taxes Applicable To Other Income</b>				
<b>INTEREST EXPENSE</b>					
27	Interest Expense (427)	F-35	19,165	23,252	(4,087)
28	Amortization of Debt Discount & Expense (428)	F-25	2,811	3,285	(474)
29	Amortization of Premium on Debt (429)	F-25			
30	<b>Total Interest Expense</b>		<b>\$ 21,976</b>	<b>\$ 26,537</b>	<b>\$ (4,561)</b>
31	<b>Income Before Extraordinary Items</b>		<b>(57,890)</b>	<b>27,888</b>	<b>(85,778)</b>
<b>EXTRAORDINARY ITEMS</b>					
32	Extraordinary Income (433)	F-55			
33	Extraordinary Deductions (434)	F-55			
34	Income Taxes, Extraordinary Items (409.3)	F-50			
35	<b>Net Extraordinary Items</b>				
	<b>NET INCOME (LOSS)</b>		<b>\$ (57,890)</b>	<b>\$ 27,888</b>	<b>\$ (85,778)</b>

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

F-2 STATEMENT OF INCOME by SYSTEM

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	LWC Water (c)	WR (d)	Rosebrook (e)	Tioga Gillford Village (f)	Tioga Belmont (g)	Total (h)
<b>UTILITY OPERATING INCOME</b>								
1	Operating Revenues(400)	F-47	\$ 125,388	\$ 87,088	\$ 345,604	\$ 34,404	\$ 18,846	\$ 611,330
2	Operating Expenses:							
3	Operating and Maintenance Expense (401)	F-48	\$ 59,050	\$ 92,959	\$ 243,525	\$ 68,597	\$ 50,424	\$ 514,555
4	Depreciation Expense (403)	F-12	21,608	19,028	61,074	7,707	8,294	117,711
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(1,089)	(5,139)	(13,965)	(2,885)	(3,471)	(26,549)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	1,645	1,089	3,709			6,443
7	Amortization Expense-Other (407)	F-49						
8	Taxes Other Than Income (408.1-408.13)	F-50	10,389	11,023	22,129	1,554	2,298	47,393
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		4,870	(3,300)	4,600	(6,100)	(7,800)	(7,730)
10	<b>Total Operating Expenses</b>		<b>\$ 96,473</b>	<b>\$ 115,660</b>	<b>\$ 321,072</b>	<b>\$ 68,873</b>	<b>\$ 49,745</b>	<b>\$ 651,823</b>
11	<b>Net Operating Income (Loss)</b>		<b>\$ 28,915</b>	<b>\$ (28,572)</b>	<b>\$ 24,532</b>	<b>\$ (34,469)</b>	<b>\$ (30,899)</b>	<b>\$ (40,493)</b>
12	Income From Utility Plant Leased to Others (413)	F-51						
13	Gains(Losses) From Disposition of Utility Property (414)	F-52						
14	<b>Net Water Utility Operating Income</b>		<b>\$ 28,915</b>	<b>\$ (28,572)</b>	<b>\$ 24,532</b>	<b>\$ (34,469)</b>	<b>\$ (30,899)</b>	<b>\$ (40,493)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>								
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53						
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53						
17	Equity in Earnings of Subsidiary Companies (418)							
18	Interest and Dividend Income (419)	F-54	1,039	391	3,149			4,579
19	Allow. for funds Used During Construction (420)							
20	Nonutility Income (421)	F-54						
21	Gains (Losses) Form Disposition Nonutility Property (422)							
22	Miscellaneous Nonutility Expenses (426)	F-54						
23	<b>Total Other Income and Deductions</b>		<b>\$ 1,039</b>	<b>\$ 391</b>	<b>\$ 3,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,579</b>
<b>TAXES APPLICABLE TO OTHER INCOME</b>								
24	Taxes Other Than Income (408.2)	F-50						
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)							
26	<b>Total Taxes Applicable To Other Income</b>							
<b>INTEREST EXPENSE</b>								
27	Interest Expense (427)	F-35	3,133	1,199	12,681	1,076	1,076	19,165
28	Amortization of Debt Discount & Expense (428)	F-25	1,437	541	128	327	378	2,811
29	Amortization of Premium on Debt (429)	F-25						
30	<b>Total Interest Expense</b>		<b>\$ 4,570</b>	<b>\$ 1,740</b>	<b>\$ 12,809</b>	<b>\$ 1,403</b>	<b>\$ 1,454</b>	<b>\$ 21,976</b>
31	<b>Income Before Extraordinary Items</b>		<b>25,384</b>	<b>(29,921)</b>	<b>14,872</b>	<b>(35,872)</b>	<b>(32,353)</b>	<b>(57,890)</b>
<b>EXTRAORDINARY ITEMS</b>								
32	Extraordinary Income (433)	F-55						
33	Extraordinary Deductions (434)	F-55						
34	Income Taxes, Extraordinary Items (409.3)	F-50						
35	<b>Net Extraordinary Items</b>							
	<b>NET INCOME (LOSS)</b>		<b>\$ 25,384</b>	<b>\$ (29,921)</b>	<b>\$ 14,872</b>	<b>\$ (35,872)</b>	<b>\$ (32,353)</b>	<b>\$ (57,890)</b>



Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**F-3 STATEMENT OF RETAINED EARNINGS**

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (e)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ 93,927	\$ 86,877	\$ 7,050
2	Balance Transferred from Income (435)	(57,890)	27,888	(85,778)
3	Appropriations of Retained Earnings (436)			
4	Dividends Declared-Preferred Stock (437)			
5	Dividends Declared-Common Stock (438)			
6	Adjustments to Retained Earnings (439)	96,341	(20,838)	117,179
7	Net Change to Unappropriated Retained Earnings	\$ 38,451	\$ 7,050	\$ 31,401
8	Unappropriated Retained Earnings (end of period) (215)	\$ 132,378	\$ 93,927	\$ 38,451
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 132,378	\$ 93,927	\$ 38,451

Note: Previous Year End Balance includes Lakleland sewer system costs.

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

Line No.	Item (a)	Amount (b)
	<b>UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)</b>	
	1. Report in detail the items included in the following accounts during the year: 436, Appropriations of Retained Earnings; 439, Adjustments to Retained Earnings.	
	2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings.	
1	Adjustment to Retained Earnings - Sewer System	\$ 96,341
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
	<b>APPROPRIATED RETAINED EARNINGS (Account 214)</b>	
	State Balance and purpose of each appropriated Retained Earnings amount at end of year and give accounting entries for any applications of Appropriated Retained Earnings during the year.	
16		
17		
18		
19		
20	Balance-end of year	

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

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

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

NONE

Annual Report of Abenaki Water Company - Water Systems

Year Ended December 31, 2020

**F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION**

Line No.	Sources of Funds (a)	Current Year 2020 (b)	Prior Year 2019 (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ (57,890)	\$ 27,888
3	Adjustment to Retained Earnings	96,927	
4	Depreciation	117,711	117,747
5	Amortization	(20,106)	(19,137)
6	Deferred Income Taxes and Investment Tax Credits (Net)	(10,661)	(4,959)
7	Capitalized Allowance For Funds Used During Construction		
8	Other (Net): Change in current assets and liabilities	119,649	(250,858)
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 245,630	\$ (129,319)
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 245,630	\$ (129,319)
12	Less dividends-preferred		
13	-common		
14	Net From Internal Sources	\$ 245,630	\$ (129,319)
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)		77,614
17	Preferred Stock (C)		
18	Common Stock (C)		
19	Net Increase In Short Term Debt (D)		
20	Other (Net): Other Paid in Capital		409,455
21	Contribution in Aid of Construction		141,099
22	Total From External Sources	\$ -	\$ 628,168
23	Other Sources (E)		
24	Net Decrease In Working Capital Excluding short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$ 245,630	\$ 498,849

**INSTRUCTIONS TO SCHEDULE F-5**

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

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Year Ended December 31, 2020

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

Line No.	Application of Funds (a)	Current Year 2020 (b)	Prior Year 2019 (c)
27	<b>Construction and Plant Expenditures (Incl. land)</b>		
28	Gross Additions		
29	Water Plant	97,063	456,773
30	Nonutility Plant		
31	Other		
32	Total Gross Additions	\$ 97,063	\$ 456,773
33	Less: Capitalized Allowance for Funds Used During Construction		
34	Total Construction and Plant Expenditures	\$ 97,063	\$ 456,773
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	36,272	58,396
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)		
40	Other (Net): Deferred Financing Costs		
41	Change in APIC	4,236	
42			
43	Total Retirement of Debt and Securities	40,508	58,396
44	Other Resources were used for (E)		
45	Net Increase In Working Capital Excluding Short Term Debt		
46	Other		
	Total Financial Resources Used	\$ 137,571	\$ 515,169

Note: Previous Year End Balance includes Lakeland sewer system costs.

**NOTES TO SCHEDULE F-5**

Line No.	DESCRIPTION	Current Year 2020	Prior Year 2019
	Beginning Cash Balance	\$ 38	\$ 16,358
	Total Financial Resources Provided	245,630	498,849
	Total Financial Resources Used	137,571	515,169
	Ending Cash Balance	\$ 108,097	\$ 38

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 3,388,415	\$ 3,333,326	\$ 55,089
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	55,337	13,363	41,974
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 3,443,752	\$ 3,346,689	\$ 97,063
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 1,620,502	\$ 1,495,072	\$ 125,430
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 1,620,502	\$ 1,495,072	\$ 125,430
16	Net Plant		\$ 1,823,250	\$ 1,851,617	\$ (28,367)

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2	Rosebrook	(347,259)	(347,259)	-
3				-
4				
5				
6	Total Plant Acquisition Adjustments	\$ (347,259)	\$ (347,259)	\$ -
7	Accumulated Amortization (115)			
8	Rosebrook	333,775	333,775	-
9				
10				
11				
12	Total Accumulated Amortization	\$ 333,775	\$ 333,775	\$ -
13	Net Acquisition Adjustments	\$ (13,484)	\$ (13,484)	\$ -

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 692,217	\$ 682,717	\$ 9,500
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	661	661	-
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 692,878	\$ 683,378	\$ 9,500
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 341,981	\$ 313,838	\$ 28,143
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 341,981	\$ 313,838	\$ 28,143
16	Net Plant		\$ 350,897	\$ 369,540	\$ (18,643)

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2				-
3				-
4				
5				
6	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -
7	Accumulated Amortization (115)			
8				-
9				
10				
11				
12	Total Accumulated Amortization	\$ -	\$ -	\$ -
13	Net Acquisition Adjustments	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 600,484	\$ 577,464	\$ 23,020
3	Utility Plant Leased to Others (102)	F-9			-
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	34,442	12,702	21,740
7	Completed Construction Not Classified (106)	F-10			
8	<b>Total Utility Plant</b>		<b>\$ 634,926</b>	<b>\$ 590,166</b>	<b>\$ 44,760</b>
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 278,631	\$ 257,546	\$ 21,085
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	<b>Total Accumulated Depreciation &amp; Amortization</b>		<b>\$ 278,631</b>	<b>\$ 257,546</b>	<b>\$ 21,085</b>
16	<b>Net Plant</b>		<b>\$ 356,295</b>	<b>\$ 332,620</b>	<b>\$ 23,675</b>

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2				-
3				-
4				
5				
6	<b>Total Plant Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7	Accumulated Amortization (115)			
8				-
9				
10				
11				
12	<b>Total Accumulated Amortization</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
13	<b>Net Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 1,659,357	\$ 1,654,145	\$ 5,212
3	Utility Plant Leased to Others (102)	F-9			-
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			-
6	Construction Work In Progress (105)	F-10			-
7	Completed Construction Not Classified (106)	F-10			-
8	Total Utility Plant		\$ 1,659,357	\$ 1,654,145	\$ 5,212
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 814,507	\$ 754,083	\$ 60,424
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 814,507	\$ 754,083	\$ 60,424
16	Net Plant		\$ 844,850	\$ 900,062	\$ (55,212)

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2	Rosebrook	(347,259)	(347,259)	-
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	Total Plant Acquisition Adjustments	\$ (347,259)	\$ (347,259)	\$ -
7	Accumulated Amortization (115)			
8	Rosebrook	333,775	333,775	-
9				
10				
11				
12	Total Accumulated Amortization	\$ 333,775	\$ 333,775	\$ -
13	Net Acquisition Adjustments	\$ (13,484)	\$ (13,484)	\$ -

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 247,372	\$ 231,464	\$ 15,908
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	7,972		7,972
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 255,344	\$ 231,464	\$ 23,880
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 102,260	\$ 94,776	\$ 7,484
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 102,260	\$ 94,776	\$ 7,484
16	Net Plant		\$ 153,084	\$ 136,688	\$ 16,396

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2				-
3				-
4				
5				
6	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -
7	Accumulated Amortization (115)			
8				-
9				
10				
11				
12	Total Accumulated Amortization	\$ -	\$ -	\$ -
13	Net Acquisition Adjustments	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 188,985	\$ 187,536	\$ 1,449
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	12,262		12,262
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 201,247	\$ 187,536	\$ 13,711
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 83,123	\$ 74,829	\$ 8,294
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 83,123	\$ 74,829	\$ 8,294
16	Net Plant		\$ 118,124	\$ 112,707	\$ 5,417

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2				-
3				-
4				
5				
6	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -
7	Accumulated Amortization (115)			
8				-
9				
10				
11				
12	Total Accumulated Amortization	\$ -	\$ -	\$ -
13	Net Acquisition Adjustments	\$ -	\$ -	\$ -

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### F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	185,747			-		185,747
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 185,747	\$ -			\$ -	\$ 185,747
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	14,212			-		14,212
8	304 Structures and Improvements	464,678	1,410		-		466,088
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	493,884			-		493,884
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains	260,585			-		260,585
14	310 Power Generation Equipment	16,725			-		16,725
15	311 Pumping Equipment	476,759	1,409		-		478,168
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 1,726,843	\$ 2,819	\$ -	\$ -	\$ -	\$ 1,729,662
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	270,331	594		-		270,925
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 270,331	\$ 594	\$ -	\$ -	\$ -	\$ 270,925

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F-8 UTILITY PLANT IN SERVICE (CONTINUED)

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements				-		
27	330 Distribution Reservoirs and Standpipes	132,728			-		132,728
28	331 Transmission and Distribution Mains	336,407	19,467	346	-		355,528
29	333 Services	135,427	20,514		-		155,941
30	334 Meters and Meter Installations	320,823	8,026		-		328,849
31	335 Hydrants	79,776			-		79,776
32	339 Other Plant and Misc. Equip.	6,713			-		6,713
33	Total Transmission and Distribution	\$ 1,011,874	\$ 48,007	\$ 346	\$ -	\$ -	\$ 1,059,535
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment	26,886			-		26,886
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	5,023			(1)		5,022
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	57,329			-		57,329
44	347 Computer Equipment	48,529	4,016		-		52,545
45	348 Other Tangible Equipment	764			-		764
46	Total General Equipmet	138,531	4,016	-	(1)	-	142,546
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						
49	361 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 3,333,326	\$ 55,436	\$ 346	\$ (1)	\$ -	\$ 3,388,415
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 3,333,326	\$ 55,436	\$ 346	\$ (1)	\$ -	\$ 3,388,415

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**F-8 UTILITY PLANT IN SERVICE (CONTINUED)**

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

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

None

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**F-8 UTILITY PLANT IN SERVICE - LMC**

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	68,642					68,642
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 68,642	\$ -			\$ -	\$ 68,642
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	7,362					7,362
8	304 Structures and Improvements	35,781					35,781
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	196,152					196,152
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	130,483					130,483
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 369,778	\$ -	\$ -	\$ -	\$ -	\$ 369,778
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	22,164					22,164
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 22,164	\$ -	\$ -	\$ -	\$ -	\$ 22,164
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	106,343					106,343
28	331 Transmission and Distribution Mains	41,239					41,239
29	333 Services	19,788	4,915				24,703
30	334 Meters and Meter Installations	46,387	3,638				50,025
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 213,757	\$ 8,553	\$ -	\$ -	\$ -	\$ 222,310
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	489					489
44	347 Computer Equipment	7,887	947				8,834
45	348 Other Tangible Equipment						
46	Total General Equipmet	8,376	947	-	-	-	9,323
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures					-	-
49	361 Collection Sewer - Gravity					-	-
50	371 Sewer Pumping Equipment					-	-
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 682,717	\$ 9,500	\$ -	\$ -	\$ -	\$ 692,217
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 682,717	\$ 9,500	\$ -	\$ -	\$ -	\$ 692,217

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**F-8 UTILITY PLANT IN SERVICE - WR**

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	22,881					22,881
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 22,881	\$ -			\$ -	\$ 22,881
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	5,845					5,845
8	304 Structures and Improvements	55,808					55,808
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	33,529					33,529
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment	13,700					13,700
15	311 Pumping Equipment	72,906					72,906
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 181,788	\$ -	\$ -	\$ -	\$ -	\$ 181,788
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	187,144	594				187,738
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 187,144	\$ 594	\$ -	\$ -	\$ -	\$ 187,738
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	21,416					21,416
28	331 Transmission and Distribution Mains	62,536	7,394	123			69,807
29	333 Services	35,589	12,900				48,489
30	334 Meters and Meter Installations	45,060	1,636				46,696
31	335 Hydrants	1,200				2	1,200
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 165,801	\$ 21,930	\$ 123	\$ -	\$ 2	\$ 187,856
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	326					326
44	347 Computer Equipment	18,760	618			(1)	19,377
45	348 Other Tangible Equipment	764					764
46	Total General Equipment	19,850	618	-	-	(1)	20,467
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						-
49	361 Collection Sewer - Gravity						-
50	371 Sewer Pumping Equipment						-
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 577,464	\$ 23,142	\$ 123	\$ -	\$ 1	\$ 600,729
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant In Service	\$ 577,464	\$ 23,142	\$ 123	\$ -	\$ 1	\$ 600,729

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F-8 UTILITY PLANT IN SERVICE - ROSEBROOK

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	94,224					94,224
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 94,224	\$ -			\$ -	\$ 94,224
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights						-
8	304 Structures and Improvements	248,628					248,628
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	222,547					222,547
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains	254,700					254,700
14	310 Power Generation Equipment	3,025					3,025
15	311 Pumping Equipment	172,627					172,627
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 901,527	\$ -	\$ -	\$ -	\$ -	\$ 901,527
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	26,631					26,631
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 26,631	\$ -	\$ -	\$ -	\$ -	\$ 26,631
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes						-
28	331 Transmission and Distribution Mains	204,433					204,433
29	333 Services	49,394	1,774				51,168
30	334 Meters and Meter Installations	183,566	1,958				185,524
31	335 Hydrants	78,576					78,576
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 522,682	\$ 3,732	\$ -	\$ -	\$ -	\$ 526,414
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment	26,886					26,886
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	5,023					5,023
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	55,375					55,375
44	347 Computer Equipment	21,797	1,479		1		23,277
45	348 Other Tangible Equipment						
46	Total General Equipment	109,081	1,479	-	1	-	110,561
47	SEWER PLANT						
48	354 Sewer Structures						
49	361 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 1,654,145	\$ 5,211	\$ -	\$ 1	\$ -	\$ 1,659,357
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 1,654,145	\$ 5,211	\$ -	\$ 1	\$ -	\$ 1,659,357



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**F-8 UTILITY PLANT IN SERVICE - TIOGA GILFORD VILLAGE**

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization						
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ -	\$ -			\$ -	\$ -
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights						
8	304 Structures and Improvements	48,962	1,410				50,372
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	22,520					22,520
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains	5,610					5,610
14	310 Power Generation Equipment						
15	311 Pumping Equipment	51,603	1,409				53,012
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 128,695	\$ 2,819	\$ -	\$ -	\$ -	\$ 131,514
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	21,969					21,969
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 21,969	\$ -	\$ -	\$ -	\$ -	\$ 21,969
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	775					775
28	331 Transmission and Distribution Mains	18,212	12,073	223			30,062
29	333 Services	28,872	683		(1)		29,554
30	334 Meters and Meter Installations	31,747	84		(1)		31,830
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 79,606	\$ 12,840	\$ 223	\$ (2)	\$ -	\$ 92,221
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	1,139					1,139
44	347 Computer Equipment	55	474				529
45	348 Other Tangible Equipment						
46	Total General Equipment	1,194	474	-	-	-	1,668
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						
49	381 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 231,464	\$ 16,133	\$ 223	\$ (2)	\$ -	\$ 247,372
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 231,464	\$ 16,133	\$ 223	\$ (2)	\$ -	\$ 247,372

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**F-8 UTILITY PLANT IN SERVICE - TIOGA BELMONT**

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization						-
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ -	\$ -			\$ -	\$ -
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	1,005					1,005
8	304 Structures and Improvements	75,499					75,499
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	19,136					19,136
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains	275					275
14	310 Power Generation Equipment						
15	311 Pumping Equipment	49,140					49,140
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 145,055	\$ -	\$ -	\$ -	\$ -	\$ 145,055
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	12,423					12,423
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 12,423	\$ -	\$ -	\$ -	\$ -	\$ 12,423
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	4,194					4,194
28	331 Transmission and Distribution Mains	9,987					9,987
29	333 Services	1,784	242		(1)		2,025
30	334 Meters and Meter Installations	14,063	710				14,773
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 30,028	\$ 952	\$ -	\$ (1)	\$ -	\$ 30,979
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment						
44	347 Computer Equipment	30	498				528
45	348 Other Tangible Equipment						
46	Total General Equipment	30	498	-	-	-	528
47	SEWER PLANT						
48	354 Sewer Structures						
49	361 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 187,536	\$ 1,450	\$ -	\$ (1)	\$ -	\$ 188,985
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 187,536	\$ 1,450	\$ -	\$ (1)	\$ -	\$ 188,985

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**F-9 MISCELLANEOUS PLANT DATA**

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

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

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

None

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

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

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	LMC SCADA System	\$ 601		
2	LMC Transformer Replacement	60		
3	WR Tank Replacement	17,558		
4	WR Gate Valves installations	452		
5	WR Tank Lining	1,452		
6	WR Plumbing work	14,980		
7	TGV replacement of Media & Timer	7,972		
8	TB Gate Valves installations	3,121		
9	TB Installation of Distribution	7,294		
10	TB replacement of Media & Timer	1,847		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	Total	\$ 55,337	-	-

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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1)**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 1,495,072
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	117,711
3	Net charges for plant retired	
4	Book cost of plant retired	346
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 346
8	Other (debit) or credit items	8,065
9		
10	Rounding	
11		
12	Balance end of year	\$ 1,620,502

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 1,071,681
14	Water Treatment Plant	131,914
15	Transmission and Distribution Plant	365,086
16	General Plant	51,821
17	Total	\$ 1,620,502

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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1) - LAKELAND**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 313,838
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	21,608
3	Net charges for plant retired	
4	Book cost of plant retired	-
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ -
8	Other (debit) or credit items:	6,535
9		
10	Rounding	
11		
12	Balance end of year	\$ 341,981

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 214,971
14	Water Treatment Plant	15,405
15	Transmission and Distribution Plant	83,607
16	General Plant	27,998
17	Total	\$ 341,981

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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1) - WHITE ROCK**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 257,546
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	19,028
3	Net charges for plant retired	
4	Book cost of plant retired	123
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 123
8	Other (debit) or credit items	2,180
9		
10	Rounding	
11		
12	Balance end of year	\$ 278,631

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 107,666
14	Water Treatment Plant	84,251
15	Transmission and Distribution Plant	74,877
16	General Plant	11,837
17	Total	\$ 278,631

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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1) - ROSEBROOK**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 754,083
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	61,074
3	Net charges for plant retired	
4	Book cost of plant retired	-
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ -
8	Other (debit) or credit items	(650)
9		
10	Rounding	
11		
12	Balance end of year	\$ 814,507

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 617,498
14	Water Treatment Plant	19,259
15	Transmission and Distribution Plant	171,513
16	General Plant	6,237
17	Total	\$ 814,507



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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1) - Tioga Gilford Village**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 94,776
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	7,707
3	Net charges for plant retired	
4	Book cost of plant retired	223
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 223
8	Other (debit) or credit items	
9		
10	Rounding	
11		
12	Balance end of year	\$ 102,260

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 69,742
14	Water Treatment Plant	8,682
15	Transmission and Distribution Plant	18,253
16	General Plant	5,583
17	Total	\$ 102,260

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**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1) - TIOGA BELMONT**

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 74,829
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	8,294
3	Net charges for plant retired	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ -
8	Other (debit) or credit items	
9		
10	Rounding	
11		
12	Balance end of year	\$ 83,123

**B. Balances at End of Year According to Functional Classifications**

13	Source of Supply and Pumping Plant	\$ 61,804
14	Water Treatment Plant	4,317
15	Transmission and Distribution Plant	16,836
16	General Plant	166
17	Total	\$ 83,123

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**F-12 ANNUAL DEPRECIATION CHARGE**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 185,747		\$ 1,057
2	303 Land & Land Rights	14,212		-
3	304 Structures & Improvements	466,088	2.50%	10,734
4	307 Wells & Springs	493,884	3.30%	15,285
5	309 Supply Mains	260,585	5.00%	5,211
6	310 Power Generation Equipment	16,725	5.00%	836
7	311 Pumping Equipment	478,168	10.00%	31,781
8	320 Water Treatment	270,925	Various	10,602
9	330 Distribution Reservoirs & Standpipes	132,728	2.20%	2,357
10	331 Transmission & Distribution Mains	355,528	2.00%	7,666
11	333 Services	155,941	2.50%	3,338
12	334 Meters & Meter Installations	328,849	5.00%	13,780
13	335 Hydrants	79,776	2.00%	1,706
14	339 Other Plant and Misc. Equip.	6,713	2.45%	-
15	341 Transportation Equipment	26,886	14.29%	3,841
16	343 Tools, Shop & Garage Equipment	5,022	10.00%	179
17	346 Communication Equipment	57,329	5.00%/10.00%	4,004
18	347 Computer Equipment	52,545	14.29%/20.00%	5,321
19	348 Other Tangible Equipment	764	10.00%	14
20	Rounding			(1)
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 3,388,415		\$ 117,711

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**F-12 ANNUAL DEPRECIATION CHARGE - LAKELAND**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 68,642		
2	303 Land & Land Rights	7,362		
3	304 Structures & Improvements	35,781	2.50%	895
4	307 Wells & Springs	196,152	2.0%/3.3%	6,240
5	309 Supply Mains			
6	310 Power Generation Equipment			
7	311 Pumping Equipment	130,483	10.00%	7,284
8	320 Water Treatment	22,164	3.57%/10.00%	761
9	330 Distribution Reservoirs & Standpipes	106,343	2.0%/2.2%	2,329
10	331 Transmission & Distribution Mains	41,239	2.0%/2.5%	832
11	333 Services	24,703	2.50%	556
12	334 Meters & Meter Installations	50,025	5.00%	1,432
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	489	14.29%	70
18	347 Computer Equipment	8,834	14.29%/20.00%	1,210
19	348 Other Tangible Equipment			
20	Rounding			(1)
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 692,217		\$ 21,608

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**F-12 ANNUAL DEPRECIATION CHARGE - WHITE ROCK**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 22,881		
2	303 Land & Land Rights	5,845		
3	304 Structures & Improvements	55,808	Various	1,543
4	307 Wells & Springs	33,529	3.30%	428
5	309 Supply Mains			
6	310 Power Generation Equipment	13,700	5.00%	685
7	311 Pumping Equipment	72,906	5.00%/10.00%	4,652
8	320 Water Treatment	187,738	3.57%	6,694
9	330 Distribution Reservoirs & Standpipes	21,416	Various	-
10	331 Transmission & Distribution Mains	69,807	Various	1,629
11	333 Services	48,489	2.50%	1,012
12	334 Meters & Meter Installations	46,698	5.00%	1,342
13	335 Hydrants	1,200	5.00%	-
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	326	14.29%	47
18	347 Computer Equipment	19,377	14.29%/20.00%	980
19	348 Other Tangible Equipment	764	10.00%	14
20	Rounding			2
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 600,484		\$ 19,028

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F-12 ANNUAL DEPRECIATION CHARGE - ROSEBROOK

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 94,224	2.50%	\$ 1,057
2	303 Land & Land Rights	-		
3	304 Structures & Improvements	248,628	2.5%/5.00%	4,907
4	307 Wells & Springs	222,547	3.30%	7,418
5	309 Supply Mains	254,700	2.00%	5,094
6	310 Power Generation Equipment	3,025	5.00%	151
7	311 Pumping Equipment	172,627	5.00%/10.00%	15,271
8	320 Water Treatment	26,631	3.57%	832
9	330 Distribution Reservoirs & Standpipes			
10	331 Transmission & Distribution Mains	204,433	2.00%	4,089
11	333 Services	51,168	2.00%	1,002
12	334 Meters & Meter Installations	185,524	4.55%/5.00%	8,711
13	335 Hydrants	78,576	Various	1,706
14	339 Other Plant and Misc. Equip.	6,713	0.00%	-
15	341 Transportation Equipment	26,886	14.29%	3,841
16	343 Tools, Shop & Garage Equipment	5,023	10.00%	179
17	346 Communication Equipment	55,375	14.29%/20.00%	3,773
18	347 Computer Equipment	22,277	20.00%	3,044
19	348 Other Tangible Equipment			
20	Rounding			(1)
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 1,658,357		\$ 61,074

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**F-12 ANNUAL DEPRECIATION CHARGE - TIOGA GILFORD VILLAGE**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization			
2	303 Land & Land Rights			
3	304 Structures & Improvements	50,372	2.50%	1,502
4	307 Wells & Springs	22,520	3.30%	691
5	309 Supply Mains	5,610	2.00%	112
6	310 Power Generation Equipment			
7	311 Pumping Equipment	53,012	10.00%	53
8	320 Water Treatment	21,969	3.57%	1,871
9	330 Distribution Reservoirs & Standpipes	775	0.00%	-
10	331 Transmission & Distribution Mains	30,062	2.00%/6.66%	1,016
11	333 Services	29,554	2.00%	730
12	334 Meters & Meter Installations	31,830	5.00%	1,574
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	1,139	10.00%	114
18	347 Computer Equipment	529	20.00%	45
19	348 Other Tangible Equipment			
20	Rounding			(1)
21				
22				
23				
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25				
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31				
32				
33				
34				
35				
36	Total	\$ 247,372		\$ 7,707

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**F-12 ANNUAL DEPRECIATION CHARGE - TIOGA BELMONT**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization			
2	303 Land & Land Rights	1,005	0.00%	-
3	304 Structures & Improvements	75,499	2.50%	1,887
4	307 Wells & Springs	19,136	3.30%	508
5	309 Supply Mains	275	2.00%	5
6	310 Power Generation Equipment			
7	311 Pumping Equipment	49,140	10.00%	4,521
8	320 Water Treatment	12,423	3.57%	444
9	330 Distribution Reservoirs & Standpipes	4,194	2.00%	28
10	331 Transmission & Distribution Mains	9,987	2.00%	100
11	333 Services	2,025	2.00%	38
12	334 Meters & Meter Installations	14,773	5.00%	721
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment			
18	347 Computer Equipment	528	20.00%	42
19	348 Other Tangible Equipment			
20	Rounding			
21				
22				
23				
24				
25				
26				
27				
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30				
31				
32				
33				
34				
35				
36	Total	\$ 188,985		\$ 8,294



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

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

**Account Balance and Changes During Year**

Line No.	Class of Property (a)	Amount (b)
1	Balance beginning of year	\$ -
2	Amortization Accruals for year:	
3	(specify accounts debited)	
4	Amortization Expense - Other (407)	
5		
6		
7		
8		
9		
10		
11		
12	Total Accruals	
13	Total (line 1 plus line 12)	
14	Net charges for retirements during year:	
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	
24	Other (debits) and credits (describe separately)	
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	\$ -

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**F-14 NONUTILITY PROPERTY (Account 121)**

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

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases, Sales, Transfers etc. (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	<b>TOTAL</b>			

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	None
2	Accrual for year, charged to Account 426, Miscellaneous Nonutility Expenses	
3	Net charges for plant retired:	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Total Net Charges	
8	Other (debit) or credit items (describe)	
9		
10	Balance, end of year	

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	None						
12								
13								
14								
15								
16								
17								
18								
19	<b>TOTALS</b>							
20	Other Investments-Account 125 CoBank Investment			8,404		9,545	1,141	
21								
22								
23								
24								
25								
26								
27	<b>TOTALS</b>			\$ 8,404		\$ 9,545	\$ 1,141	
28	Temporary Cash Investments-Account 135	None						
29								
30								
31								
32								
33								
34								
35	<b>TOTALS</b>							

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

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

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

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

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

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

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

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

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

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)			
2	Customer Accounts Receivable (Account 141)			
3	General Customers	\$ 6,294	\$ 20,644	\$ (14,350)
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			
8	Total (Account 141)	\$ 6,294	\$ 20,644	\$ (14,350)
9	Other Accounts Receivable (Account 142)			\$ -
10	<b>Total Notes and Accounts Receivable</b>	<b>\$ 6,294</b>	<b>\$ 20,644</b>	<b>\$ (14,350)</b>
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	<b>Notes and Accounts Receivable-Net</b>	<b>\$ 6,294</b>	<b>\$ 20,644</b>	<b>\$ (14,350)</b>

Note: Previous Year End Balance includes Lakeland sewer system costs.

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

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

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

Past due accounts are notified in writing and by telephone in accordance with procedures in the Company's tariff.  
Bad debts are recognized when incurred.

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

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

Líne No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)					
2	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)					
14	None					
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS					

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Plant Materials and Supplies (Account 151)</b>			
2	Fuel Oil			
3				
4	General Supplies-Utility Operations	14,583	14,032	551
5	Totals (Account 151)	\$ 14,583	\$ 14,032	\$ 551
6	<b>Merchandise (Account 152)</b>			
7	Merchandise for Resale			
8	General Supplies-Merchandise Operations			
9	Totals (Account 152)			
10	<b>Other Materials and Supplies (Account 153)</b>			
11	Totals Material and Supplies	\$ 14,583	\$ 14,032	\$ 551

**F-23 Prepayments - Other (Account 162)**

Line No.	Type of Prepayment (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Prepaid Insurance			\$ -
2	Prepaid Rents			
3	Prepaid Interest			
4	Miscellaneous Prepayments	2,977	1,363	1,614
5	Totals Prepayments	\$ 2,977	\$ 1,363	\$ 1,614



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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr. Interest and Dividends Receivable (Account 171)			
2	None			
3				
4				
5				
6				
7				
8	TOTALS			
9	Rents Receivable (Account 172)			
10	None			
11				
12				
13				
14				
15				
16	TOTALS			
17	Accrued Utility Revenues (Account 173)			
18		55,166	55,164	2
19				
20				
21				
22				
23				
24	TOTALS	\$ 55,166	\$ 55,164	\$ 2
25	Misc. Current and Accrued Assets (Account 174)			
26				
27				
28				
29				
30				
31				
32	TOTALS	\$ -	\$ -	\$ -

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)					\$14,845	\$28,609	\$12,068	\$31,386
2									
3									
4									
5									
6									
7	TOTALS					\$14,845	\$28,609	\$12,068	\$31,386
8	Unamortized Premium on Debt (Account 251)								
9	None								
10									
11									
12									
13									
14									
15									
16	TOTALS								

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)					\$14,845	\$28,609	\$12,068	\$31,386
2									
3									
4									
5									
6									
7	TOTALS					\$14,845	\$28,609	\$12,068	\$31,386
8	Unamortized Premium on Debt (Account 251)								
9	None								
10									
11									
12									
13									
14									
15									
16	TOTALS								

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**F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)**

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
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18						
19						
20						
21	TOTALS					

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**F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)**

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
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19						
20						
21	TOTALS					

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Rosebrook Investigation of Source of Supply	-				-
3	Rosebrook Pressure Reduction Study	80,953	5,109			86,062
4	Tioga Gilford Village Due Diligence	33,461	18			33,479
5	Tioga Belmont Due Diligence	32,175	18			32,193
6	Tioga Belmont System Wide Main Replacement	17,453	2,597			20,050
7	Miscellaneous Investigations	16,656	41,464			58,120
8	Rosebrook Corrosion Control Plan		15,471			15,471
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>TOTALS</b>	<b>\$ 180,698</b>	<b>\$ 64,677</b>		<b>\$ -</b>	<b>\$ 245,375</b>

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**F-28 MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	RBW Investigation of Source of Supply	25,342			25,342	-
2	Investigation of additional water at WR	2,883			2,883	-
3	RWC Pressure Reduction Financing	8,086	70			8,156
4	LMC Digitize & Prep Dist Plan	1,864				1,864
5	WR Digitize & Prep Dist Plan	3,695				3,695
6	RWC Digitize & Prep Dist Plan	365				365
7	RBW 2017 Rate Case	98,475			74,002	24,473
8	LWC Water Boiling	6,996				6,996
9	LMC Digitize & Prep Dist Plan	105				105
10	WR Digitize & Prep Dist Plan	164				164
11	RWC Digitize & Prep Dist Plan	3,899				3,899
12	WR Water Outage	18,749				18,749
13	WR Infrastructure Upgrade Finance	656			656	-
14	RBW PUC Audit	4,000			1,999	2,001
15	WR Well 1 Pump Failure	8,251				8,251
16	LMC Digitize & Prep Dist Plan	1,060	481			1,541
17	WR Digitize & Prep Dist Plan	4,034	2,400			6,434
18	RWC Digitize & Prep Dist Plan	8,260	1,819			10,079
19	TGV Digitize & Prep Dist Plan	685	145			830
20	TB Digitize & Prep Dist Plan	828	2,574			3,402
21	WR Water Outage - 1/19	13,164				13,164
22	LMC Tax Rate Effect Change	2,888			1,436	1,452
23	WR Tax Rate Effect Change	1,577				1,577
24	RB Tax Rate Effect Change	4,025				4,025
25	TB Bulk Water Delivery for Main B	11,839				11,839
26	LMC Sewer Rate Increase	1,536			1,536	-
27	RB Omni Service Line Break Dispute	5,615	51,649			57,264
28	RB Tank Inspection	4,405			921	3,484
29	WR Water Outage - 8/19	40,830	15,417			56,247
30	WR Tank Inspection	3,335	12,675			16,010
31	LMC Removal & Unbinding of Pump 1	2,206	48			2,254
32	WR Financing Docket - Tank Replacement	142	3,545			3,687
33	WR Installation & Evaluation of Test Well	136	11,283			11,419
34	2020 Rate Case - LMC		4,773			4,773
35	2020 Rate Case - TGV		4,572			4,572
36	2020 Rate Case Sewer - LMC		4,674			4,674
37	2020 Rate Case - TB		4,484			4,484
38	2020 PUC Audit - TGV		2,920			2,920
39	2020 PUC Audit - LMC		808			808
40	2020 PUC Audit - TB		659			659
41	2020 PUC Audit - WR		852			852
42	Add'l Rate Case Exp - RBW		45,732			45,732
43	Rounding		(1)			(1)
44	<b>TOTALS</b>	<b>\$ 290,095</b>	<b>\$ 171,579</b>		<b>\$ 108,775</b>	<b>\$ 352,899</b>

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**F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)**

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

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



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**F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

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

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	OUTSTANDING PER BALANCE SHEET				HELD BY RESPONDENT		DIVIDENDS DURING YEAR	
			Number of Shares (c)	Par or Stated Value per Share (d)	Amount (e)	Account 207 Premium (f)	Shares (g)	Cost (h)	Declared (i)	Paid (j)
1	Common Stock (Account 201)	100	100	\$ -	\$ -					
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTALS	100	100		\$ -				\$ -	\$ -
11	Preferred Stock (Account 204)									
12										
13										
14										
15										
16										
17										
18										
19										
20	TOTALS									

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2	None	
3		
4		
5		
6		
7		
8		
9	TOTAL	
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11	None	
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	
20	Other Paid-In Capital (Account 211)	1,025,240
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	\$ 1,025,240

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

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

Line No.	Class and Series of Stock (a)	Year End Balance (b)
1	Discount on Capital Stock (Account 212)	
2	None	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	<b>TOTAL</b>	
15	Capital Stock Expense (Account 213)	
16	None	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28	<b>TOTAL</b>	

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)
1	Bonds (Account 221)								
2									
3									
4									
5									
6									
7									
8	TOTALS								
9	Advances from Associated Companies (Account 223)								
10									
11									
12	TOTALS								
13	Other Long Term Debt* (Account 224)								
14	LMC CoBank \$300,000 Loan	02/14	02/24	71,286	3.68%	3,067			
15	WR CoBank \$300,000 Loan	02/14	02/24	26,834	3.68%	1,154			
16	RBW CoBank \$400,000 Loan	10/16	10/26	338,232	3.55%	12,497			
17	TGV SRF Loan			31,573		1,076			
18	TB SRF Loan			40,453		1,076			
19									
20	TOTALS			\$ 508,378		\$ 18,870			

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**F-36 NOTES PAYABLE (Account 232)**

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year	
					Accrued (e)	Paid (f)
1	LMC Short Term Loan / LOC	11/2/2019	11/2/2020	\$ 2,767	\$ 67	\$ 67
2	WR Short Term Loan / LOC	11/2/2019	11/2/2020	3,300	45	45
3	RBW Short Term Loan / LOC	11/2/2019	11/2/2020	13,200	182	182
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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16						
17						
18						
19						
20						
	<b>TOTALS</b>			<b>\$ 19,267</b>	<b>\$ 294</b>	<b>\$ 294</b>

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

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

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)					
2	NESC	120,896	222,877	452,152	350,171	-
3	VWS	(15,514)	4,960	23,445	2,971	
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	\$ 105,382	\$ 227,837	\$ 475,597	\$ 353,142	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13	None					
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS					



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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1								
2	Federal Corporate Income Taxes	(2)		-	-	(18,919)	(18,921)	
3	State Business Taxes	(15,132)		2,931	2,931	13,198	(1,934)	
4	State Utility Property Taxes			9,492		189	9,681	
5	Local Real Estate Taxes	(3,165)		37,901	41,382		(6,646)	
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	<b>TOTALS</b>	\$ (18,299)	\$ -	\$ 50,324	\$ 44,313	\$ (5,532)	\$ (17,820)	\$ -

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

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

Line No.	Description (a)	Year End Balance (b)
1	<b>Matured long-term Debt (Account 239)</b>	
2	None	
3		
4		
5		
6		
7		
8		
9		
10		
11	<b>TOTAL</b>	<b>\$ -</b>
12	<b>Matured Interest (Account 240)</b>	
13	None	
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	<b>\$ -</b>
23	<b>Misc. Current and Accrued Liabilities (Account 241)</b>	
24	None	
25		
26		
27		
28		
29		
30		
31		
32		
33	<b>TOTAL</b>	<b>\$ -</b>

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**F-40 CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)**

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

Line No.	Description (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
	TOTAL	

**F-41 OTHER DEFERRED CREDITS (ACCOUNT 253)**

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

Line No.	Description of Other Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount (d)		
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS				\$ -	\$ -

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

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

Line No.	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average period Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility								
2	None								
3									
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility	\$ -				\$ -		\$ -	
12	Other: (list separately)								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total Other								
23	Total	\$ -				\$ -		\$ -	

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**F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	1962-7	None		1977		
2	3%			1.5%		
3	7%			2%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978		
9	3%			1.5%		
10	4%			1.5%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976			11 1/2%		
15	3%			1979		
16	4%			1.5%		
17	7%			1.5%		
18	10%			7%		
19	11%			10%		
20				11%		
21		Above are ITC used prior to 12/31/76.		11 1/2%		

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
20	1980			1983		
21	1.5%			1.5%		
22	2%			1.5%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981			1984		
28	1.5%			1.5%		
29	2%			1.5%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982			1985		
35	1.5%			1.5%		
36	1.5%			1.5%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

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

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

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

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

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

NOT APPLICABLE

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Water:	None		
3	Pollution Control			
4	Defense Facilities			
5	Total Water			
6	Other (Specify)			
7	<b>TOTALS</b>			
8	Liberalized Depreciation (Account 282)			
9	Water - LMC	64,937	4,900	
10	Water - WR	23,500	(3,900)	
11	Water - Rosebrook	106,843	4,000	
12	Water TGV	(1,900)	(6,700)	
13	Water TB	(1,000)	(8,400)	
14	Other	(10)		
15	<b>TOTALS</b>	\$ 192,370	\$ (10,100)	\$ -
16	Other (Account 283)	None		
17	Water			
18	Other			
19	<b>TOTALS</b>			
20	<b>Total (Accounts 281, 282, 283)</b>			
21	Water	192,380	(10,100)	-
22	Other (Specified)			
23	<b>TOTALS</b>	\$ 192,380	\$ (10,100)	\$ -

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

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

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
							9
						2,627	10
						16,842	11
			6,234				12
						23,500	13
						16,900	14
							15
			\$ 6,234		\$ 59,869	\$ 235,915	16
							17
							18
							19
							20
			6,234			59,869	21
							22
			\$ 6,234		\$ 59,869	\$ 235,915	23

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 776,759
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 776,759

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 375,590
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	26,549
4	Credit for plant retirement	
5	Other (debit) or credit terms	-
6		
7		
8	Balance end of year	\$ 402,139

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 43,052
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 43,052

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 13,499
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	1,089
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 14,588

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 143,900
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 143,900

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 74,516
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	5,139
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 79,655

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 448,708
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 448,708

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 210,578
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	13,965
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 224,543

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**F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271) - TIOGA GILFORD VILLAGE**

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 79,205
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 79,205

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 46,916
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	2,885
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 49,801

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 61,894
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	
8	Balance end of year (Account 271)	\$ 61,894

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 30,081
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	3,471
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 33,552



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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges			

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

Line No.	Description (a)	Cash or Property (b)	Amount (d)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	Total Credits from all developers or contractors agreements from which cash or property was received		\$ -

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	LMC			
2	Pump Equip - VFD	2,300	10.00%	65
3	Pump Equip - VFD	3,644	10.00%	200
4	Distribution Reservoirs & Standpipes	18,554	2.22%	412
5	Distribution Reservoirs & Standpipes	18,554	2.22%	412
6	LMC Total CIAC	43,052		1,089
7				
8	WRWC			
9	Absorption System	136,900	3.57%	4,889
10	Backwash Booster	7,000	3.57%	250
11	WRWC Total CIAC	143,900		5,139
12				
13	Rosebrook			
14	Pre-2000 Contributed Assets	100,975	Various	2,076
15	2000 Well Site Study	4,770	3.33%	159
16	2000 Well Site Testing	10,451	3.33%	348
17	2002 Mixing Tank, Mixers, etc.	12,000	3.60%	432
18	2002 Corrosion Control Equip.	11,764	3.60%	423
19	2002 Valves	11,924	2.00%	238
20	2003 Well Siting Report	6,839	3.30%	226
21	2003 Pumping Equipment	860	10.00%	-
22	2003 Water Treatment Equipment	3,347	10.00%	-
23	2003 Valves	3,223	2.00%	64
24	2003 Meters	4,063	4.50%	183
25	2004 Valve	7,735	2.00%	155
26	2004 Meters	1,433	4.50%	64
27	2004 Hydrant Extensions	3,834	2.00%	77
28	2005 Meters	2,636	5.00%	132
29	2006 Well Pump #2, Pump End, etc.	12,175	10.00%	-
30	2006 C/2 Chemical Feed Pump	1,014	10.00%	-
31	2006 Milton Roy mRoy B Pump, 3/4 HP Motor	3,576	10.00%	-
32	2008 Chevy Truck	16,578	12.86%	-
33	2011 Telemetry System	21,376	10.00%	2,138
34	2012 Water Tank Cover	172,046	2.50%	4,301
35	2012 Generator	28,242	10.00%	2,824
36	2014 Approx 18' of 6" CL52 DI S J Pipe	2,000	2.00%	40
37	2014 Meter Sale to M. Shea - LV	200	5.00%	10
38	2014 Hydrant for stock	2,351	0.00%	-
39	2014 Hydrant	3,000	2.00%	60
40	2015 Meters (2)	296	1.00%	15
41	Rosebrook Total CIAC	448,708		13,965
42				
43	Gilford Village			
44	307 Wells and Springs	600	3.33%	20
45	307 Wells and Springs in 2007	10,359	3.33%	345
46	311 Pumping Equipment	5,140	7.63%	392
47	311 Pumping Equipment inn 2007	3,900	10.00%	390
48	330 Distribution Reservoirs and Standpipes	1,100	2.50%	28
49	333 Services (3/4" shut-offs	5,000	2.50%	125
50	304 Structures	25,409	2.50%	635
51	311 Pumping Equipment	17,697	10.00%	590
52	320 Treatment Equipment	10,000	3.60%	360
53	Tioga Total CIAC	79,205		2,885
54				
55	Tioga			
56	304 Structures	31,104	2.50%	778
57	309 Supply Mains	113	2.00%	2
58	320 Pumping Equipment	24,792	10.00%	2,479
59	320 Treatment Equipment	5,885	3.60%	212
60	Tioga Total CIAC	61,894		3,471
61				
62	<b>TOTALS</b>	<b>\$ 776,759</b>		<b>\$ 26,549</b>

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**F-47 OPERATING REVENUES (Accounts 400)**

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 546,275	\$ (12,457)	51,365	(1,826)	725	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 546,275	\$ (12,457)	51,365	(1,826)	725	-
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	\$ 80	\$ (235)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	64,976	(117,740)				
13	Total Other Operating Revenues	\$ 65,056	\$ (117,975)				
14	400 Total Water Operating Revenues	\$ 611,331	\$ (130,432)				

**BILLING ROUTINE**

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

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

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**F-47 OPERATING REVENUES (Accounts 400) - LAKELAND**

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 125,363	\$ 6,223	11,778	2,830	160	1
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 125,363	\$ 6,223	11,778	2,830	160	1
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	25	(100)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues		(3,472)				
13	Total Other Operating Revenues	\$ 25	\$ (3,572)				
14	400 Total Water Operating Revenues	\$ 125,388	\$ 2,651				

**BILLING ROUTINE**

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

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

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**F-47 OPERATING REVENUES (Accounts 400) - WHITE ROCK**

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 87,068	\$ 7,574	3,958	(6,611)	95	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 87,068	\$ 7,574	3,958	(6,611)	95	-
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	20	-				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues		(2,697)				
13	Total Other Operating Revenues	\$ 20	\$ (2,697)				
14	400 Total Water Operating Revenues	\$ 87,088	\$ 4,877				

**BILLING ROUTINE**

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

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

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**F-47 OPERATING REVENUES (Accounts 400) - ROSEBROOK**

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 280,594	\$ (51,133)	24,103	(7,434)	409	(1)
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 280,594	\$ (51,133)	24,103	(7,434)	409	(1)
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	35	(135)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	64,976	43,316				
13	Total Other Operating Revenues	\$ 65,011	\$ 43,181				
14	400 Total Water Operating Revenues	\$ 345,605	\$ (7,952)				

**BILLING ROUTINE**

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

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

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**F-47 OPERATING REVENUES (Accounts 400) - TIOGA GILFORD VILLAGE**

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 34,404	\$ 18,671	10,665	9,179	39	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 34,404	\$ 18,671	10,665	9,179	39	-
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ -	\$ -				
14	400 Total Water Operating Revenues	\$ 34,404	\$ 18,671				

**BILLING ROUTINE**

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

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



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F-47 OPERATING REVENUES (Accounts 400) - TIOGA BELMONT

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
Line No.	Account (a)	Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 18,846	\$ 6,208	861	210	22	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 18,846	\$ 6,208	861	210	22	-
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ -	\$ -				
14	400 Total Water Operating Revenues	\$ 18,846	\$ 6,208				
	<b>SEWER REVENUES</b>						
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 18,846	\$ 6,208				

**BILLING ROUTINE**

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

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

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

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

Line No.	Account (a)	Total Amount 2020 (b)	Total Amount 2019 (c)	Increase or Decrease From Preceding Year (d)	LMC (e)	WR (f)	Rosebrook (g)	Tioga Gifford Village (h)	Tioga Belmont (i)
1	<b>1. SOURCE OF SUPPLY</b>								
2	Operations								
3	600 Operation Supervision and Engineering								
4	601 Operation Labor and Expenses								
5	602 Purchased Water								
6	603 Miscellaneous Expenses	184		184	82				102
7	604 Rents								
8	Total Operation	\$ 184	\$ -	\$ 184	\$ 82	\$ -	\$ -	\$ -	\$ 102
9	Maintenance								
10	610 Maintenance Supervision and Engineering								
11	611 Maintenance of Structures and Improvements								
12	612 Maintenance of Collecting and Impounding Reservoirs								
13	613 Maintenance of Lake, River and Other Intakes								
14	614 Maintenance of Wells and Springs								
15	615 Maintenance of Infiltration Galleries and Tunnels								
16	616 Maintenance of Supply Mains								
17	617 Maintenance of Miscellaneous Water Source Plant								
18	Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Total Source of Supply	\$ 184	\$ -	\$ 184	\$ 82	\$ -	\$ -	\$ -	\$ 102
20	<b>2. PUMPING EXPENSES</b>								
21	Operations								
22	620 Operation Supervision and Engineering								
23	621 Fuel for Power Production								
24	622 Power Production Labor and Expenses	2,378		2,378	1,116	527	735		
25	623 Fuel or Power Purchased for Pumping	44,469	46,092	(1,623)	2,163	9,625	20,995	8,446	3,240
26	624 Pumping Labor and Expenses	48,605	43,089	5,516	8,422	13,634	14,118	5,420	7,011
27	625 Expenses Transferred-Credit								
28	626 Miscellaneous Expenses	5,886	3,314	2,572		265	5,621		
29	627 Rents								
30	Total Operations	\$ 101,338	\$ 92,495	\$ 8,843	\$ 11,701	\$ 24,051	\$ 41,469	\$ 13,866	\$ 10,251

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

Line No.	Account (a)	Total Amount 2020 (b)	Total Amount 2019 (c)	Increase or Decrease From Preceding Year (d)	LMC (e)	WR (f)	Rosebrook (g)	Tioga Gifford Village (h)	Tioga Belmont (i)
31	<b>2. PUMPING EXPENSES (Cont'd)</b>								
32	<b>Maintenance</b>								
33	630 Maintenance Supervision and Engineering								
34	631 Maintenance of Structures and Improvements	14,715	8,066	6,649	2,104	4,326	3,662	1,196	3,427
35	632 Maintenance of Power Production Equipment								
36	633 Maintenance of Pumping Equipment	2,365	6,665	(4,300)	371	601	355	606	432
37	Total Maintenance	\$ 17,080	\$ 14,731	\$ 2,349	\$ 2,475	\$ 4,927	\$ 4,017	\$ 1,802	\$ 3,859
38	Total Pumping Expenses	\$ 118,418	\$ 107,226	\$ 11,192	\$ 14,176	\$ 28,978	\$ 45,486	\$ 15,668	\$ 14,110
39	<b>3. WATER TREATMENT EXPENSES</b>								
40	<b>Operations</b>								
41	640 Operation Supervision and Engineering								
42	641 Chemicals	11,819	9,169	2,650	3,449	139	8,012	207	12
43	642 Operation Labor and Expenses	30,672	19,553	11,119	5,011	4,417	17,636	2,057	1,551
44	643 Miscellaneous Expenses								
45	644 Rents								
46	Total Operation	\$ 42,491	\$ 28,722	\$ 13,769	\$ 8,460	\$ 4,556	\$ 25,648	\$ 2,264	\$ 1,563
47	<b>Maintenance</b>								
48	650 Operation Supervision and Engineering								
49	651 Maintenance of Structures and Improvements								
50	652 Maintenance of Water Treatment Equipment	\$ 5,099	\$ 2,845	\$ 2,254	\$ 827	\$ 2,192	1,881	70	129
51	Total Maintenance	\$ 5,099	\$ 2,845	\$ 2,254	\$ 827	\$ 2,192	\$ 1,881	\$ 70	\$ 129
52	Total Water Treatment Expenses	\$ 47,590	\$ 31,567	\$ 16,023	\$ 9,287	\$ 6,748	\$ 27,529	\$ 2,334	\$ 1,692
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>								
54	<b>Operation</b>								
55	660 Operation Supervision and Engineering								
56	661 Storage Facilities Expenses								
57	662 Transmission & Distribution Lines Expenses								
58	663 Meter Expenses		741	(741)					
59	664 Customer Installations Expenses		43	(43)					
60	665 Miscellaneous Expenses								

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

Line No.	Account (a)	Total Amount 2020 (b)	Total Amount 2019 (c)	Increase or Decrease From Preceding Year (d)	LMC (e)	WR (f)	Rosebrook (g)	Tioga Gifford Village (h)	Tioga Belmont (i)
63	<b>TRANSMISSION &amp; DISTRIBUTION EXPENSES (Cont'd)</b>								
64	Operations								
65	666 Rents								
66	Total Operations	\$ -	\$ 784	\$ (784)	\$ -	\$ -	\$ -	\$ -	\$ -
67	Maintenance								
68	670 Maintenance Supervision and Engineering								
69	671 Maintenance of Structures and Improvements								
70	672 Maintenance of Distribution Reservoirs and Standpipes								
71	673 Maintenance of Transmission and Distribution Mains	26,814	10,054	16,760	845	6,639	4,509	12,595	2,226
72	674 Maintenance of Fire Mains								
73	675 Maintenance of Services	15,217	7,189	8,028	1,603	2,804	8,718	1,299	793
74	676 Maintenance of Meters	5,535	2,749	2,786	1,869	356	2,520	283	507
75	677 Maintenance of Hydrants	4,766	3,154	1,612			4,766		
76	678 Maintenance of Miscellaneous Equipment								
77	Total Maintenance	\$ 52,332	\$ 23,146	\$ 29,186	\$ 4,317	\$ 9,799	\$ 20,513	\$ 14,177	\$ 3,526
78	Total Transmission and Distribution Expenses	\$ 52,332	\$ 23,930	\$ 28,402	\$ 4,317	\$ 9,799	\$ 20,513	\$ 14,177	\$ 3,526
79	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>								
80	Operation								
81	901 Supervision								
82	902 Meter Reading Expenses	8,399	6,142	2,257	740	1,176	3,904	1,825	754
83	903 Customer Records and Collection Expenses	23,158	21,254	1,904	2,454	3,762	9,809	3,844	3,289
84	904 Uncollectible Accounts	-	-	-	-				
85	905 Miscellaneous Customer Accounts Expenses								
86	Total Customer Accounts Expenses	\$ 31,557	\$ 27,396	\$ 4,161	\$ 3,194	\$ 4,938	\$ 13,713	\$ 5,669	\$ 4,043
87	<b>6. Sales Expenses</b>								
88	Operations								
89	910 Sales Expenses								

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

Line No.	Account (a)	Total Amount 2020 (b)	Total Amount 2019 (c)	Increase or Decrease From Preceding Year (d)	LMC (e)	WR (f)	Rosebrook (g)	Tioga Gifford Village (h)	Tioga Belmont (i)
90	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>								
91	<b>Operations</b>								
92	920 Administrative and General Salaries								
93	921 Office Supplies and Other Expenses	24,899	22,469	2,430	3,135	3,817	15,273	1,727	947
94	922 Administrative Expenses Transferred-Cr.								
95	923 Outside Services Employed	162,675	111,408	51,267	20,697	32,915	59,640	26,188	23,235
96	924 Property Insurance	3,187	2,882	305	317	630	1,750	245	245
97	925 Injuries and Damages								
98	926 Employee Pension and Benefits	10,377	10,926	(549)	850	2,325	4,308	1,422	1,472
99	927 Franchise Requirements								
100	928 Regulatory Commission Expenses	49,518	32,087	17,431	476	723	47,486	383	450
101	929 Duplicate Charges Cr.								
102	930 Miscellaneous General Expenses	13,771	11,939	1,832	2,472	2,086	7,827	784	602
103	931 General Rents								
104	Total Operation	\$ 264,427	\$ 191,711	\$ 72,716	\$ 27,947	\$ 42,496	\$ 136,284	\$ 30,749	\$ 26,951
105	<b>Maintenance</b>								
106	950 Maintenance of General Plant	47	214	(167)	47				
107	Total Administrative and General Expenses	\$ 264,474	\$ 191,925	\$ 72,549	\$ 27,994	\$ 42,496	\$ 136,284	\$ 30,749	\$ 26,951
108	Total Operation and Maintenance Expenses	\$ 514,555	\$ 382,044	\$ 132,511	\$ 59,050	\$ 92,959	\$ 243,525	\$ 68,597	\$ 50,424
<b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b>									
	<b>Functional Classification (a)</b>					<b>Operation (b)</b>	<b>Maintenance (c)</b>	<b>Total (d)</b>	
109	Source of Supply Expenses					\$ 184		\$ 184	
110	Pumping Expenses					101,338	17,080	118,418	
111	Water Treatment Expense					42,491	5,099	47,590	
112	Transmission and Distribution Expenses					-	52,332	52,332	
113	Customer Accounts Expenses					31,557		31,557	
114	Sales Expenses								
115	Administrative and General Expenses					264,427	47	264,474	
116	Total					\$ 439,997	\$ 74,558	\$ 514,555	

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment Account 406			
2	LMC			\$ 1,645
3	WR			\$ 1,089
4	RB			3,709
5				
6				
7				
8				
9				
10	<b>TOTAL</b>	\$ -		\$ 6,443
11	<b>AMORTIZATION EXPENSE-OTHER</b>			
12	Amortization of Limited Term Plant-Account 407.1			
13	None			
14				
15				
16				
17				
18				
19				
20	<b>TOTAL</b>			
21	Amortization of Property Losses-Account 407.2			
22	None			
23				
24				
25				
26				
27				
28				
29	<b>TOTAL</b>			
30	Amortization of Other Utility Charges-Account 407.3			
31	None			
32				
33				
34				
35				
36				
37				
38	<b>TOTAL</b>			
39	<b>TOTAL-Account 407</b>			\$ -

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-		-			
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	2,931		2,931			
10	Utility Property Tax	9,492	9,492				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	37,901	37,901				
18							
19							
20							
21							
22							
23	<b>TOTALS</b>	\$ 50,324	\$ 47,393	\$ 2,931			
24							
	Provision for Deferred taxes			(10,661)			
	Income Taxes			\$ (7,730)			



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-		-			
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	531		531			
10	Utility Property Tax	1,469	1,469				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	8,919	8,919				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 10,919	\$ 10,388	\$ 531			
	Provision for Deferred taxes			4,339			
	Income Taxes			\$ 4,870			

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-		-			
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	600		600			
10	Utility Property Tax	1,634	1,634				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	9,389	9,389				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 11,623	\$ 11,023	\$ 600			
	Provision for Deferred taxes			(3,900)			
	Income Taxes			\$ (3,300)			

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-					
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	600		600			
10	Utility Property Tax	5,033	5,033				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	17,097	17,097				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 22,730	\$ 22,130	\$ 600			
	Provision for Deferred taxes			4,000			
	Income Taxes			\$ 4,600			

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-		-			
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	600		600			
10	Utility Property Tax	678	678				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	876	876				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 2,154	\$ 1,554	\$ 600			
	Provision for Deferred taxes			(6,700)			
	Income Taxes			\$ (6,100)			

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**F-50 TAXES CHARGED DURING YEAR (Accounts 408 and 409) - TIOGA GILFORD VILLAGE**

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				Extraordinary Items Income Taxes (Account 409.3) (g)
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Income Taxes (Account 409.2) (f)	
1	<b>FEDERAL</b>						
2	Corporate Income Taxes	-		-			
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	600		600			
10	Utility Property Tax	678	678				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	1,620	1,620				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 2,898	\$ 2,298	\$ 600			
	Provision for Deferred taxes			(8,400)			
	Income Taxes			\$ (7,800)			

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

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

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

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

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

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

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

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

Line No.	Item (a)	Water Department (b)			Total (e)
			(c)	(d)	
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				-
4	Commissions.....				
5	Other (list major classes).....				
6					
7					
8					
9					
10	Total Revenues (Account 415).....	\$ -			\$ -
11	<b>Costs and Expenses:</b>				
12	Cost of Sales (list major classes of cost)...				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	Total Costs and Expenses (Accounts 416)				
31					
32	Net Income (before taxes)	\$ -			\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....				
37	Net Income (after taxes).....	\$ -			\$ -



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

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

Line No.	Item (a)	Amount (b)
1	<b>Interest and Dividend Income (Account 419)</b>	
2	CoBank Dividend	\$ 4,578
3	Other Interest	1
4		
5		
6		
7		
8		
9		
10		
11		
12	<b>Total</b>	<b>\$ 4,579</b>
13	<b>Nonutility Income (Account 421)</b>	
14	None	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	<b>Total</b>	<b>\$ -</b>
25	<b>Miscellaneous Nonutility Expenses (Account 426)</b>	
26	None	
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	<b>Total</b>	<b>\$ -</b>

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**F-55 EXTRAORDINARY ITEMS (Accounts 433 and 434)**

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4		
5		
6	The Company's taxable income (loss) is incorporated into its parent company's returns.	
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal taxable net	\$ -
26	Computation of tax:	0
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		

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**F-57 DONATIONS AND GIFTS**

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

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37		Total		\$ -

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### F-58 DISTRIBUTION OF SALARIES AND WAGES

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

None

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

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**S-1 REVENUE BY RATES**

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

Line No.	Water Systems Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers					
7						
8	LMC	11,778	125,363	160	73.61	10.64
9	WR	3,958	87,068	95	41.66	22.00
10	RBW	24,103	280,594	409	58.93	11.64
11	TGV	10,665	34,404	39	273.46	3.23
12	TB	861	18,846	22	39.14	21.89
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	Totals, Account 461 Metered Sales to General Customers	51,365	546,275	725	70.85	10.64
23	Totals, Account 462 Fire Protection Revenue		\$ -			
24	Totals, Account 466 Sales for Resale					
25	Totals, Account 467 Interdepartmental Sales					
26	TOTALS (Account 460-467)	51,365	546,275	725	70.85	10.64

Year ended December 31, 2019

	Water Produced Belmont Division	Water Produced Bow Division	Water Produced Rosebrook Division	Water Produced Gilford Division	Water Produced Tioga River Division	Total Water Produced	Water Purchased (in 1,000 gals)	Total Produced and Purchased
Month	(in gals)	(in gals)	(in gals)	(in gals)	(in gals)	(in gals)	Name of Seller (Fortin Water)	(in gals)
Jan	552,328	545,621	3,737,700	597,851	82,330	5,515,830	63,000	5,578,830
Feb	511,398	509,725	3,800,800	577,123	77,630	5,476,676	35,000	5,511,676
Mar	510,926	553,344	3,280,000	594,086	89,307	5,027,663	0	5,027,663
Apr	662,876	537,167	1,569,100	705,586	165,719	3,640,448	0	3,640,448
May	726,380	533,277	2,113,000	722,241	174,340	4,269,238	0	4,269,238
Jun	596,756	465,865	3,251,400	564,524	172,188	5,050,733	0	5,050,733
Jul	861,718	421,057	1,486,900	1,019,224	207,128	3,996,027	0	3,996,027
Aug	721,874	423,404	3,202,400	865,264	108,923	5,321,865	0	5,321,865
Sep	603,194	386,556	2,360,900	751,176	81,271	4,183,097	0	4,183,097
Oct	510,722	431,601	2,709,200	277,278	79,108	4,007,909	0	4,007,909
Nov	515,406	397,077	2,101,000	644,154	88,765	3,746,402	0	3,746,402
Dec	477,352	427,943	3,574,900	476,793	85,552	5,042,540	0	5,042,540
TOTAL	7,250,930	5,632,637	33,187,300	7,795,300	1,412,261	55,278,428	98,000	55,376,428

[illegible]

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S-4 WATER TREATMENT FACILITIES

Name/ID	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Elevation	Total Production For Year (in K gals)

S-5 WELLS

Name/ID	Type*	Depth (ft)	Year Installed	Treatment If Separate From Pump Station**	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals)
A Belmont #1	B	300	1969	None	30	30	3	
A Belmont #4	GP	28	1994	Corrosion Control/pH Adjustment	40	40	10	
A Belmont #5	B	880	2007	None	22	32	10	
Total								7,250,930
A Bow Well #1	Dr	426	1966		3	5	1	
A Bow Well #2	Dr	900	1966		18	17	3	
A Bow Well #3	Dr	1045	1987		20	40	5	
Total								5,632,637
Rosebrook Well 1	GP	52	1973	C/Corrosion control/pH adjustment	300	350	50	20,622,300
Rosebrook Well 2	GP	46	2004	C/Corrosion control/pH adjustment	300	435	60	19,070,800
Total								33,187,300
Tioga Artesian	Dr	325	1982		15	15	3	
Tioga Artesian	Dr	500	1989		6	6	1.5	
Total								1,757,390
GVWD Well #2	Dr	500						
GVWD Well #3	Dr	300						
GVWD Well #4	Dr	553	2006		20	20	3	
Total								3,111,960
Total								50,940,217

\* Dug (D), Driven (Dr), Gravel Packed (GP), Bedrock (B)

\*\* Chlorination (C), Filtration (F), Chemical Addition (CA), Other (O)



Annual Report of Abenaki Water Company, Inc.

Year ended December 31, 2019

0

### S-6 PUMP & LIFT STATIONS

1. List all electric pumps per pump station on one line.
2. List pumps where motive power is other than electric, e.g., natural gas, diesel or hydro, on separate lines even if in same pump station, and state type of motive power.

Name/ID	Area Served	# of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals)	Total Atmospheric Storage (gals)	Total Pressure Storage (gals)	Type of Treatment**
A Belmont Pump #1	Granite Ridge	2	3	30	733,339	0	300	None
A Belmont Pump #2	All Customers	3	10	62	7,250,930	50,000	0	Corrosion Control/PH Adjustment
A Belmont Maple Hill Sewer Lift Station	Maple Hill	2	3	60		0	0	
A Bow Storage Building	System	0				30,000		
A Bow Pump House	System	2	5	160	5,632,636		??	C, F
Aetna / Gould	Bretton Woods	2	60	290	33,187,300	650,000		C
Tioga River Pump House	Tioga River	2			1,412,265	5,000	25	
Gilford Village Pump House	GVWD	2			8,095,299	8000**	25-50***	

\* Excluding fire pumps

\*\* Chlorination (C), Filtration (F), Chemical Addition (CA), Other (O)

\*\*\*Storage tank capacity is under investigation

-87-

000161

Annual Report of Abenaki Water Company, Inc.

Year ended December 31, 2019

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**S-7 TANKS, STANDPIPES, RESERVOIRS**  
(Exclude tanks inside pump stations)

Name/ID	Type	Material	Size (gal)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
A Belmont #1	Concrete	Concrete	20,000	1979	Covered	1001 ft.	All Customers
A Belmont #2	Concrete	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Belmont #3	Concrete	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
Rosebrook Tank 1	Storage	Concrete	650,000	1973	Covered	12'6"	Bretton Woods
Tioga Well-X-Trol (3)	120 gal/tank	Steel	120	1982	Covered		
Tioga Tank (1)	5,000 gal atm	Steel	5,000	1982	Covered		All Customers
GVWD Tank	8,000 gal atm	Steel	8,000	1972	Covered		All Customers
GVWD Tank	2,000 gal hydro	Steel	2,000	1972	Covered		

**S-8 ACTIVE SERVICES, MEASURED AND FLAT RATES**  
(Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	12"	TOTAL
Non-Fire Services	508	159	49	4	3	3		1			727
Fire Services											
Meters	508	159	49	4	3	3		1			727
Hydrants	Municipal: 0		Private: 64								64

**S-9 NUMBER AND TYPE OF CUSTOMERS**

Residential	Commercial	INDUSTR.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*
695	30			725		

\* Denote with "(E)" if estimate

\*\*Storage tank capacity is being investigated

Annual Report of Abenaki Water Company, Inc.

Year ended December 31, 2019

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**S-10 TRANSMISSION AND DISTRIBUTION MAINS**

(Length of Mains in Feet)

	Iron		PVC	Non-PVC Plastic	Transite	Cement	Galvanized Steel	Copper	TOTAL
	Ductile	Cast							
1"							2,450		2,450
1 1/2"									
2"			550	3,150			190		3,890
3"			7,460						7,460
4"	510		10,710						11,220
6"	4,868		4,900						9,768
8"	15,045		7,430	1,200					23,675
10"	3,700								3,700
12"	2,410								2,410
14"									
16"	10,305								10,305
18"									
20"									
24"									
30"									
36"									
42"									
48"									
<b>TOTAL</b>	<b>36,838</b>		<b>31,050</b>	<b>4,350</b>			<b>2,640</b>		<b>74,878</b>

*State of New Hampshire*

**Public Utilities Commission**

Concord

Sewer Utilities

ANNUAL REPORT  
OF

**AWC Lakeland Sewer**

(Exact Legal Name of Respondent)

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

n/a

FOR THE YEAR ENDED DECEMBER 31, 2020

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

Name:	Robert Gallo
Title:	President
Address:	Abenaki Water Company
Address:	32 Artisan Ct., #2, Gilford, NH 03249
Telephone #:	(603) 293-8580

NHPUC Form F-22

INFORMATION SHEET

1. Name of the Utility: Abenaki Water Company
2. Officer or Individual to whom the **ANNUAL REPORT** should be mailed:  
  
Name: There is no need to mail the **ANNUAL REPORT**  
Title: unless there are changes to the report.  
Street:  
City/State/Zip Code  
E-mail address:
3. Telephone including Area Code:
4. Officer or Individual to whom the **N. H. UTILITY ASSESSMENT TAX** should be mailed:  
  
Name: Robert Gallo  
Title: President  
Company Name: Abenaki Water Company  
Street: 32 Artisan Court, #2  
City/State/Zip Code: Gilford, NH 03249  
E-mail address: rgallo@newenglandservicecompany.com
5. Telephone including Area Code: 603-293-8580
6. The names and titles of principal general officers are: **(Effective: 01-01-21)**

<u>Name</u>	<u>Title</u>
Donald J. E. Vaughan	Chairman
Robert Gallo	President
Nicholas LaChance	Vice President
Sheryl Fairchild	Treasurer
Jessica Johnson	Secretary
Ryan Caouette	Asst. Secretary

The above information is requested for our office directory:

**N.H. PUBLIC UTILITY COMMISSION**  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301  
(603) 271-2431

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Sewer Utility

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Annual Report of \_\_\_\_\_ Year ended December 31, \_\_\_\_\_

### A-1 GENERAL INSTRUCTIONS

1. This Annual Report form is for the use of sewer companies operating in the State of New Hampshire.
2. This form shall be filed with the New Hampshire Public Utilities Commission, 21, S. Fruit St., Suite 10, Concord, New Hampshire 03301-2429, on or before March 31 of each year, according to the requirements of New Hampshire RSA 374:13, *Form of Accounts and Records*.
3. The word "**Respondent**," whenever used in this report means the person, firm, association or corporation on whose behalf the report is filed.
4. The report should be typed, legible and in permanent form. An electronic copy of report and one hard copy (if submitted on standard 8 1/2" x 11" paper), will be accepted. All dollar amounts should be reported to the nearest whole dollar.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART. Puc 1709. The definitions, instructions, accounting terms and phrases contained therein shall be interpreted according to PART Puc 1709, *Uniform System of Accounts for Sewer Utilities*, as prescribed by this Commission, shall apply to this report whenever applicable.
6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No," or "**None**" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the Respondent, the words "**Not Applicable**" or "**nla**" should be used.
7. Entries of a contrary, or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses "( )."
8. Whenever schedules call for comparisons of figures of a previous year, the figures reported must be based on those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
9. Attachments and additional schedules inserted for further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers, and titles of the schedules to which they pertain.



Annual Report of \_\_\_\_\_ Year ended December 31, \_\_\_\_\_

### A-1 GENERAL INSTRUCTIONS (cont'd)

10. If the Respondent makes a report for a period less than a calendar year, or other than the normal calendar year (January through December), the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
11. Whenever schedules request "*Current Year End Balances*" and "*Previous Year End Balances*," the figures reported are based on fiscal year end general ledger account balances.
12. Increases of greater than 10%, in Operation and Maintenance only, from the preceding year are to be explained in a letter.
13. The following is an explanation of the symbols used on the enclosed schedules:
  - a. "->" means "through." Example; Accounts 101 -> 105.
  - b. "-" means "minus." Example; Accounts 108-110.
  - c. "+" means "plus." Example; Accounts 281+282.

**Annual Report of AWC Lakeland Sewer**

**Year Ended December 31, 2020**  
**Sewer Utility**

**A-2 IDENTITY OF RESPONDENT**

- 1 Give the exact name under which the utility does business: AWC Lakeland Sewer
  - 2 Full name of any other utility acquired during the year and date of acquisition: None
  - 3 Location of principal office: Gilford, N. H.
  - 4 State whether the utility is a corporation, joint stock association, a firm or partnership, or an individual: N/A
  - 5 If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: N/A
  - 6 If incorporated under special act, given chapter and session date: N/A
  - 7 Give date when company was originally organized and date of any reorganization: N/A
  - 8 Name and addresses of principal office of any corporations, trusts or association owning, controlling or operating respondent:  
  
Abenaki Water Company, 32 Artisan Ct., #2, Gilford, NH 03249
  - 9 Name and addresses of principal office of any corporation, trusts or association owned, controlled or operated by the respondent: None
  - 10 Date when respondent first began to operate as a utility\*: February 14, 2014
  - 11 If the respondent is engaged in any business not related to utility operation, give particulars: None
  - 12 If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars: None
  - 13 If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N. H. RSA 374:25, Exceptions and N. H. RSA 374:26 Permission. N/A
- \*If engaged in operations of utilities of more than one type, give dates for each.

**Annual Report of AWC Lakeland Sewer**

**Year Ended December 31, 2020**

**Sewer Utility**

A-3 OATH

ANNUAL REPORT  
of  
AWC Lakeland Sewer

TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2020

State of New Hampshire.  
County of Hillsborough

I, the undersigned, **Robert Gallo** of  
the AWC Lakeland Sewer on our oath do severally say that the foregoing report has  
been prepared, under our direction, from the original books, papers and records of said utility, that  
we carefully examined the same, and declare the same to be a complete and correct statement of  
the business and affairs of said utility, in respect to each and every matter and thing therein set forth  
to the best of our knowledge, information and belief, and that the accounts and figures contained in  
the foregoing report embraces all of the financial operations of said utility during the period for which  
said report is made.

\_\_\_\_\_  
President

Subscribed and sworn to before me this

day of

\_\_\_\_\_

\_\_\_\_\_

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

#### A-4 LIST OF OFFICERS

\*Includes compensation received from all sources except directors fee.

Line No.	Title of Officer	Name	Residence	Compensation*
1	Chairman	Donald J. E. Vaughan	Southbridge, MA.	\$ -
2	President	Robert Gallo	Simsbury, CT	\$ -
3	Vice President	Nick LaChance	Simbury, CT.	\$ -
4	Treasurer	Sheryl Fairchild	Torrington, CT.	\$ -
5	Secretary	Jessica Johnson	New Britain, CT.	\$ -
6	Asst. Secretary	Ryan Caouette	Barkhamstead, CT.	\$ -
7				
8	Note: These are the officers of AWC including AWC Lakeland Sewer.			
9				
10				

#### LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Donald J. E. Vaughan	Southbridge, MA.	Indefinite	N/A	4	\$ -
12	Robert Gallo	Simsbury, CT	Indefinite	N/A	4	\$ -
13	Nick LaChance	Simbury, CT.	Indefinite	N/A	4	\$ -
14	Sheryl Fairchild	Torrington, CT.	Indefinite	N/A	4	\$ -
15	Jessica Johnson	New Britain, CT.	Indefinite	N/A	4	\$ -
16	Ryan Caouette	Barkhamstead, CT.	Indefinite	N/A	4	\$ -
17						
18	Note: The Annual Fees are for AWC Directors including AWC Lakeland Sewer.					
19						
20						
21						
22						
23						
24	Total				4	\$ -
25	List Directors' Fee per meeting					\$ -

\* Includes compensation received from all sources except directors fees.

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

**A-5 SHAREHOLDER AND VOTING POWERS**

<b>Line No.</b>					
1	Indicate total of voting power of security holders at close of year: 100%		Votes: 100		
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	Preferred		0		
4	Common		1		
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: 2/24/21 at 37 Northeast Dr., Plainville, CT 06062				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	<b>Name</b>	<b>Address</b>	<b>No. of Votes</b>	<b>Number of Shares Owned</b>	
				<b>Common</b>	<b>Preferred</b>
8	New England Service Company  Note: NESC is the shareholder of AWC including Lakeland Sewer.	37 Northwest Dr., Plainville, CT. 06062	100	100	0
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

### A-6 LIST OF TOWNS SERVED

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

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Population of Area	Number of Customers
1	Belmont, NH	7,356	158	16	Sub Totals Forward:	7,356	158
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15	Sub Totals Forward:	7,356	158	30	Total	7,356	158

### A-7 PAYMENTS TO INDIVIDUALS

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

Line No.	Name	Address	Amount
1	City of Laconia	Laconia, NH	\$ 69,795
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Total		\$ 69,795

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

### A-8 MANAGEMENT FEES AND EXPENSES

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

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	New England Service Company	1/1/2015	N/A	Management				
2	Note: NESC provides management services to AWC including Lakeland Sewer. There is not a separate contract between NESC and Lakeland Sewer.							
3								
4								
5								
6								
7								
8								
9								
10								
11	Totals				\$ -	\$ -	\$ -	\$ -

Have copies of all contracts or agreements been filed with the commission? N/A

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

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020  
Sewer Utility

### A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business agreements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Schedule A-3, Oath. In addition, provide the same information with respect to professional services for each firm partnership, or organization with which the officer and director is affiliated.

Line No.	Name of Officer, Director or Affiliate	Identification of Service or Product	Affiliation or Connection	Amount	Name and Address of Affiliate Entity
1	See schedule A-8				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					

\* Business Agreements, for this schedule, shall mean any oral or written business arrangement which binds the concerned parties for the products or services during the reporting year and future years. Although the Respondent and/or other companies will benefit from the arrangements, the officer or director is, however, acting on behalf or for the benefit of other companies or persons.



Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

### A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

#### PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED

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

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1	See schedule A-8				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Annual Report of AWC Lakeland Sewer

Year Ended December 31, 2020

Sewer Utility

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

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

Columnar instructions are as follows:

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

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	See schedule A-8					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

<b>Annual Report of AWC Lakeland Sewer</b>	<b>Year Ended December 31, 2020</b>
Sewer Utility	
<b>A-12 IMPORTANT CHANGES DURING THE YEAR</b>	
<p>Give concise answers to each of the following, numbering them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" state that fact as a response. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.</p>	
1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.	NONE
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization.	NONE
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year.	NONE
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. LL Sewer installed grinder pump in 2020.	
5. Extensions of system (mains and service) to new franchise areas under construction at end of year.	NONE
6. Extensions of the system (mains and service) put into operation during the year.	NONE
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed.	NONE
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding.	NONE
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.	NONE
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.	NONE

**Annual Report of AWC Lakeland Sewer**

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**Sewer Utility**

**A-12 IMPORTANT CHANGES DURING THE YEAR (cont'd)**

11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. NONE
  
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. On October 30, 2020 AWC filed a request with NHPUC to increase rates for its LL Sewer customers. AWC is seeking an overall permanent increase of \$6,027 or 9.98%. In NHPUC order #26,482 dated May 18, 2021 the NHPUC approved temporary rates at current rates, effective for service rendered after December 31, 2020.
  
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations. N/A
  
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. NONE
  
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. NONE

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**F-1 BALANCE SHEET**  
**Assets and Other Debits**

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1		<b>UTILITY PLANT</b>				
2	101->105	Utility Plant	F-6	\$111,185	\$112,016	(\$831)
3	108	Less: Accumulated Depreciation & Amortization	F-6	65,832	\$70,124	(4,292)
4		Net Plant		\$45,353	\$41,892	\$3,461
5	114-115	Utility Plant Acquisition Adjustment - Net	F-7			
6		Total Net Utility Plant		\$45,353	\$41,892	\$3,461
7						
8		<b>OTHER PROPERTY AND INVESTMENTS</b>				
9	121	Nonutility Property	-			
10	122	Less: Accumulated Depreciation & Amortization	-			
11		Net Nonutility Property				
12	123	Investment in Associated Companies	-			
13	124	Utility Investments	-			
14		Total Other Property and Investments				
15						
16		<b>CURRENT AND ACCRUED ASSETS</b>				
17	131	Cash	-	(\$78,030)	\$24,484	(\$102,514)
18	132	Special Deposits	-	421	338	83
19	135	Temporary Cash Investments	-			
20	141-143	Accounts Receivable - Net	-	5,241	6,667	(1,426)
21	145	Accounts Receivable from Associated Companies	-	25,083		25,083
22	146	Notes Receivable from Associated Companies	-			
23	151	Plant Materials and Supplies	-			
24	162	Prepayments	-			
25	174	Miscellaneous Current and Accrued Assets	-	8,849	8,821	28
26		Total Current and Accrued Assets		(\$38,436)	\$40,310	(\$78,746)
27						
28		<b>DEFERRED DEBITS</b>				
29	184	Clearing Accounts	-			
30	186	Miscellaneous Deferred Debits	-	\$11,455	\$5,794	\$5,661
31	190	Accum Deferred Income Taxes	-			
32		Total Deferred Debits		\$11,455	\$5,794	\$5,661
33		<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$18,372</b>	<b>\$87,996</b>	<b>(\$69,624)</b>

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**F-1 BALANCE SHEET**  
**Liabilities and Capital**

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		<b>EQUITY CAPITAL</b>				
2	201	Common Stock Issued	F-31	\$ -		\$ -
3	203	Common Stock Subscribed	-			
4	204	Preferred Stock Issued	F-31			
5	205	Preferred Stock Subscribed	-			
6	207	Premium on Capital Stock	-			
7	211	Other Paid In Capital	-	41,011	36,775	4,236
8	215	Retained Earnings	F-3	(79,546)	22,004	(101,550)
9	218	Proprietary Capital	F-4			
10		Total Equity Capital		\$ (38,535)	\$ 58,779	\$ (97,314)
11						
12		<b>LONG TERM DEBT</b>				
13	223	Advances from Associated Companies	F-35			
14	224	Other Long-Term Debt	F-35	9,214	10,674	(1,460)
15		Total Long Term Debt		\$ 9,214	\$ 10,674	\$ (1,460)
16						
17		<b>CURRENT AND ACCRUED LIABILITIES</b>				
18	231	Accounts Payable	-	\$ 9,105	\$ 16,341	(7,236)
19	232	Notes Payable	F-36			
20	233	Accounts Payable to Associated Companies	-	28,894	(5,461)	34,355
21	235	Customer Deposits	-			
22	236	Accrued Taxes	F-38	\$190	103	87
23	237	Accrued Interest	-	138	133	5
24	241	Miscellaneous	-			
25		Total Current and Accrued Liabilities		\$ 38,327	\$ 11,116	\$ 27,211
26						
27		<b>OTHER LIABILITIES</b>				
28	252	Advances for Construction	-			
29	253	Other Deferred Credits	-			
30	255	Accum Deferred Investment Tax Credit	-			
31	265	Miscellaneous Operating Reserves	-			
32	271-272	Contributions In Aid of Construction - Net	F-46			
33	281->283	Accumulated Deferred Income Taxes	-	9,366	7,427	1,939
34		Total Other Liabilities		\$ 9,366	\$ 7,427	\$ 1,939
35		<b>TOTAL LIABILITIES AND CAPITAL</b>		\$ 18,372	\$ 87,996	\$ (69,624)

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**F-2 STATEMENT OF INCOME**

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year (c)	Previous Year (d)	Increase or Decrease (e)
1		<b>UTILITY OPERATING INCOME</b>				
2	400	Operating Revenue	F-47	\$115,410	\$ 115,921	\$ (511)
3		Operating Expenses:				
4	401	Operating	F-48	\$113,660	\$ 107,659	\$ 6,001
5	403	Depreciation	F-12	2,912	2,953	(41)
	405	Amortization of CIAC	F-46.4			-
6	406	Amortization of Utility Plant Acquisition Adj	F-49	1,624	1,624	-
7	407	Amortization - Other	F-49			
8	408	Taxes Other Than Income	F-50	1,343	1,088	255
9	-	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	630	832	(202)
10		Total Operating Expenses		\$ 120,169	\$ 114,156	\$ 6,013
11		Net Operating Income (Loss)		\$ (4,759)	\$ 1,765	\$ (6,524)
12						
13		<b>OTHER INCOME AND DEDUCTIONS</b>				
14	419	Interest & Dividend Income	-	\$ 134	\$ 133	\$ 1
15	420	Allow for Funds Used During Construction	-			
16	421	Nonutility Income	-			
17	426	Miscellaneous Nonutility Expenses	-			
18	427	Interest Expense	-	(590)	(723)	133
19	-	Taxes Applicable to Other Income	-			
20	-	(409.2, 410.2, 411.2, 412.2)				
21		Total Other Income and Deductions		\$ (456)	\$ (590)	\$ 134
22		<b>NET INCOME (LOSS)</b>		\$ (5,215)	\$ 1,175	\$ (6,390)



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**F-3 STATEMENT OF RETAINED EARNINGS (Account 215)**

1. Report below the particulars for each category of Retained Earnings.
2. Explain, and give, details of changes effected during the year.
3. State balance and purpose of each appropriated Retained Earnings amount at end of year.

Line #	Item (a)	Appropriated (b)	Unappropriated (c)
1	Balance at beginning of year		22,004
2	Changes during the year (specify):		
3	2020 Net Income (Loss)		(5,215)
4	Adjustment to balance		(96,335)
5			
6			
7			
8			
9	Balance at end of year		(79,546)

**F-4 STATEMENT OF PROPRIETARY CAPITAL (Account 218)**  
**(for proprietorship and partnership only)**

1. Report below particulars concerning this account.
2. Explain and give particulars of important adjustments during the year.

Line #	Item (a)	Amount (b)
1	Balance at beginning of year	N/A
2	Changes during the year (specify):	
3		
4		
5		
6		
7		
8		
9	Balance at end of year	

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**F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION**

1. This statement is not restricted to those items which are nonconcurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or outside of the current asset and liability groups.
2. Under "Other" specify significant amounts and group remaining amounts.
3. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
4. Clarifications and explanations should be listed below the schedule.

Line No.	Sources of Funds (a)	Current Year 2020 (b)	Prior Year 2019 (c)
1	<b>Internal Sources:</b>		
2	Net Income	\$ (5,215)	
3	Adjustments to Retained Earnings	\$ (96,335)	
4	Charges (Credits) to Income Not Requiring Funds:		
5	Depreciation	\$2,912	
6	Amortization	1,624	
7	Deferred Income Taxes and Investment Tax Credits (Net)		
8	Capitalized Allowance for Funds Used During Construction		
9	Other (Net)	2,333	
10	Total From Internal Sources	\$ (94,681)	\$ -
11	Adjustments to Retained Earnings		
12	Net From Internal Sources	\$ (94,681)	\$ -
13	<b>EXTERNAL SOURCES:</b>		
14	Long-term debt (bonds, debentures, etc.; net proceeds & payments)		
15	Common Stock (net proceeds and payments)		
16	Net Increase In Short Term Debt (include commercial paper)		
17	Other (Net): Additional Paid in Capital		
18			
19	Total From External Sources	\$ -	\$ -
20	Other Sources *		
21	Net Decrease in Working Capital Excluding Short Term Debt		
22	Other		
23	Total Financial Resources Provided	\$ (94,681)	\$ -
<b>Application of Funds</b>			
24	<b>Construction and Plant Expenditures (include land):</b>		
25	Gross Additions		
26	Sewer Plant	\$6,373	
27	Nonutility Plant		
28	Other		
29	Total Gross Additions	\$ 6,373	\$ -
30	Less: Contribution in Aid of Construction		
31	Total Construction and Plant Expenditures	\$ 6,373	\$ -
32	<b>Retirement of Debt and Securities:</b>		
33	Long-Term Debt (bonds, debentures, etc; net proceeds & payments)	\$ 1,460	
34	Redemption of Capital Stock		
35	Net Decrease in Short Term Debt (include commercial paper)		
36	Other (Net)		
37			
38			
39	Total Retirement of Debt and Securities	\$ 1,460	\$ -
40	Other Resources were used for *		
41	Net Increase in Working Capital Excluding Short Term Debt	\$ 1,460	\$ -
42	Other		
43	Total Financial Resources Used	\$ 7,833	\$ -

\* Such as net increase or decrease in working capital excluding short-term debt, purchase or sale of other non-current assets, investments in and advances to and from associated companies and subsidiaries, and all other items not provided for elsewhere.

Notes to Schedule F-5

Beginning Cash	\$ 24,484	
Financial Resources Provided	(94,681)	-
Financial Resources Used	(7,833)	-
Ending Cash	\$ (78,030)	\$ -

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**F-6 UTILITY PLANT (Accounts 101 -> 105) AND  
ACCUMULATED DEPRECIATION AND AMORTIZATION (Account 108)**

Line #	Acct #	Account (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		<b>UTILITY PLANT ACCOUNTS</b>				
2	101	Utility Plant in Service - Acct (351 -> 398)	F-8	\$111,185	\$112,016	(\$831)
3	103	Property Held for Future Use	-			
4	104	Utility Plant Purchased or Sold	F-8			
5	105	Construction Work In Progress	F-10			
6		Total Utility Plant		\$111,185	\$112,016	(\$831)
7						
8		<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>				
9	108	Accumulated Depreciation & Amortization	F-11	\$65,832	\$70,124	(\$4,292)
10		<b>NET PLANT</b>		\$45,353	\$41,892	\$3,461

**F-7 UTILITY PLANT ACQUISITION ADJUSTMENTS (Accounts 114 - 115)**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the order number.

Line #	Acct #	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	114	Acquisition Adjustments			
2		None			
3					
4					
5					
6		Total Utility Plant Acquisition Adjustments			
7	115	Accumulated Amortization			
8					
9					
10					
11					
12		Total Accumulated Amortization			
13		<b>NET ACQUISITION ADJUSTMENTS</b>			

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**F-8 UTILITY PLANT IN SERVICE (Accounts 101 and 104)**

(In addition to Account 101, Utility Plant in Service, this schedule includes Account 104, Utility Plant Purchased or Sold)

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

Line #	Acct #	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	351	Organization						
2	352	Franchises						
3	353	Land and Land Rights						
4	354	Structures and Improvements	\$3,855					\$3,855
5	360	Collection Sewers - Force						
6	361	Collection Sewers - Gravity	100,000					100,000
7	362	Special Collecting Structures						
8	363	Services to Customers						
9	364	Flow Measuring Devices						
10	365	Flow Measuring Installation						
11	370	Receiving Wells						
12	371	Pumping Equipment	8,161	\$6,373	(\$7,204)			7,330
13	380	Treatment and Disposal Equipment / Facilities						
14	381	Plant Sewers						
15	382	Outfall Sewer Lines						
16	389	Other Plant and Miscellaneous Equipment						
17	390	Office Furniture and Equipment						
18	391	Transportation Equipment						
19	393	Tools, Shop and Garage Equipment						
20	395	Power Operated Equipment						
21	396	Communication Equipment						
22	398	Other Tangible Plant						
23		<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>\$112,016</b>	<b>\$6,373</b>	<b>(\$7,204)</b>			<b>\$111,185</b>

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**F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)**

For each department report below descriptions and balances at end of year of projects in process of construction. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amount to prescribed primary accounts for plant in service.

<b>Line #</b>	<b>Description of Project (a)</b>	<b>Total Charged to Construction Work in Progress (Acct 105) (b)</b>	<b>Estimated Additional Cost of Project (c)</b>
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	<b>TOTAL</b>		

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**F-11 ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT IN SERVICE  
(Account 108)**

1. Report below the information concerning accumulated depreciation of utility plant in service at end of year and changes during the year.
2. Explain any important adjustments during the year in the blank space below the chart.
3. Explain any difference between the amount for book cost of plant retired, Line 4, column (b), and that reported in the Schedule F-8 Utility Plant In Service, column (d), exclusive of retirements of nondepreciable property.
4. The intent of the provisions of Account 108 of the Uniform System of Accounts are that retirements of depreciable plant be recorded when such plant is removed from service. There shall also be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis, if necessary, with respect to any significant amount of plant actually retired from service, but, for which appropriate entries have not been made to the accumulated provision for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account, as of the end of the year recorded subsequent to closing of Respondent's books.

Line #	Item (a)	Accum. Depr. of Utility Plant in Service (Acct 108) (b)
1	Balance at beginning of year	\$70,124
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	2,912
3	Net charges for plant retired	
4	Book cost of plant retired	\$7,204
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$7,204
8	Other (debit) or credit items	
9	Rounding	
10		
11		
12	Balance at end of year	\$65,832

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### F-12 ANNUAL DEPRECIATION CHARGE

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

Line #	Class of Property (a)	Cost Basis (b)	Rate % (c)	Amount (d)
1	354 Sewer Structure	\$3,855	2.50%	\$96
2	361 Sewer Collection Sewer - Gravity	100,000	2.00%	2,000
3	371 Sewer Pumping Equipment	7,330	10.9%/14.29%	816
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>TOTAL DEPRECIATION CHARGE</b>	<b>111,185</b>		<b>2,912</b>

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**F-31 CAPITAL STOCK (Accounts 201 and 204)**

1. Report below the particulars called for concerning common and preferred stock at end of year.
2. Entries on line 2 should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not yet been issued.

Lin #	Item (a)	Common Stock (Account 201)		Preferred Stock (Account 204)
		(b)		(c)
1	Par or Stated Value Per Share			
2	Shares Authorized			
3	Shares Issued and Outstanding			
4	Total Par Value of Stock Issued			
5	Dividends Declared Per Share for Year			

**F-35 LONG TERM DEBT (Account 224)**

1. Report below the particulars concerning long term debt at end of year.
2. Give particulars concerning any long term debt authorized by the Commission, but not yet issued.

Lin #	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Interest		Principal Balance
		Rate (b)	Expense (c)	At End of Year (d)
1	CoBank \$300,000 Loan, Date of Issue - 02/14, Date of Maturity 02/24	3.68	396	9,214
2				
3				
4				
5	TOTAL		\$ 396	\$ 9,214



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**F-36 NOTES PAYABLE (Account 232)**

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

Line #	Payee (a)	Interest Rate (b)	Date of Note (c)	Date of Maturity (d)	Outstanding at End of Year (e)	INTEREST DURING YEAR	
						Accrued (f)	Paid (g)
1	None						
2							
3							
4							
5	<b>TOTAL</b>						

**This Schedule is for Short-Term Notes only. Long-Term Notes should be reported on Schedule F-35.**

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**F-38 ACCRUED AND PREPAID TAXES (Accounts 236 and 162)**

- 1 This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year.
- 2 Taxes, paid during the year and charged directly to final accounts, that is, not charged to prepaid or accrued taxes, should be included in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
- 3 Taxes charged during the year, column (d), include taxes charged to operations and other accounts through, (i) accruals credited to taxes accrued, (ii) amounts credited to prepaid taxes for portions of prepaid taxes chargeable to current year, and (iii) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts.  
The total taxes charged as shown in column (d) should agree with amounts shown in column (b) of Schedule F-50, "Taxes Charged During Year."
- 4 The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each can be readily ascertained.
- 5 If any tax covers more than one year, the required information of all columns should be shown separately for each year.
- 6 Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses "( )."
- 7 Do not include in this schedule entries with respect to deferred income taxes, taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line #	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 162) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 162) (h)
1	<b>FEDERAL</b>							
2								
3								
4								
5								
6	Total Federal							
7	<b>STATE</b>							
8	NHBPT		\$103	\$69		(\$25)	\$9	
9	Utility Property Tax			190		\$9	(\$199)	
10								
11								
12	Total State		\$103	\$259		(\$16)	(\$190)	
13	<b>LOCAL</b>							
14	Town of Belmont			\$1,153	\$1,153			
15								
16								
17								
18	Total Local			\$1,153	\$1,153			
19	<b>TOTAL TAXES</b>		\$103	\$1,412	\$1,153	(\$16)	(\$190)	

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**F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION [CIAC] (Account 271)**

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

Line #	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ -
2	Credits during year:	
3	Contributions received from Main Extension and Customer Charges (Sch F-46.2)	-
4	Contributions received from Developer or Contractor Agreements (Sch F-46.3)	
5	Total Credits	\$ -
6	Charges during year	
7	Retirement of Contributed Plant	
8	Rounding	
9		
10		
11	Balance end of year (Account 271)	\$ -

**F-46.1 ACCUMULATED AMORTIZATION OF CIAC (Account 272)**

1. Report below the information called for concerning accumulated amortization of CIAC at end of year and changes during the year.
2. Explain any important adjustments during the year.

Line #	Item (a)	Amount (b)
1	Balance beginning of year (Account 272)	\$ -
2	Amortization provision for year, credited to:	
3	Amortization of CIAC	
4	Plant retirement	\$ -
5	Other (debit) or credit items	
6	Rounding	\$ -
7		-
8	Balance end of year (Account 272)	\$ -

Contribution in Aid of Construction - Net

\$ -

NOTE: Line 1, Schedule F-46, minus line 1, F-46.1, should equal line 32(d), Schedule F-1, page 16.  
Line 11, Schedule F-46, minus line 7, F-46.1, should equal line 32(c), Schedule F-1, page 16.

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**F-46.2 ADDITIONS TO CIAC  
FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

1. Report, as specified below, information applicable to credits added to CIAC received from main extension charges and customer connection charges.
2. Total credits amount reported on line 11 should agree with Schedule F-46, line 3.

Line #	Description (a)	Number of Connections (c)	Charge per Connection (d)	Amount (e)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total credits from main extension charges and customer connection charges			

**F-46.3 ADDITIONS TO CIAC RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

1. Report, as specified below, information applicable to credits added to CIAC received from developers or contractors agreements.
2. Indicate in column (b) the form of contribution received.
3. Total credits amount reported on line 11 should agree with Schedule F-46, line 4.

Line #	Description (a)	(C)ash or (P)roperty (b)	Amount (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		

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**F-46.4 CURRENT YEAR AMORTIZATION OF CIAC (Account 272)**

1. Report below the particulars concerning the amortization of CIAC received from developers or contractors agreements and from main extensions and customer connections charges.
2. Indicate the basis upon which the total for the year was derived, using the straight line method, and the computed amount for each class of property.
3. Total annual amortization for CIAC should agree with Schedule F-46.1, line 3, Amortization provision for year, charged to Account 272, Amortization of CIAC. The concurrent credit is account 403 - Depreciation Expense.

Line #	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	TOTAL	\$ -		\$ -

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**F-47 OPERATING REVENUES (Account 400)**

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase/decrease over the preceding year.
2. If increases/decreases are not derived from previously reported figures, explain any inconsistencies.
3. Total Operating Revenues, line 21, should agree with Schedule F-2, Income Statement, line 1.
4. Number of customers should be reported on the basis of number of services, plus number of flat rate accounts. Any customer possessing more than one (1) service shall be counted as one (1) customer. The average number of customers means the average of the totals at end of each billing period.

Line #	Acct #	Account (a)	OPERATING REVENUES		AVERAGE # OF CUSTOMERS	
			Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1		<b>SEWER REVENUES</b>				
2	521	<b>Flat Rate Revenues</b>				
3	521.1	Residential	\$ 102,808	\$ 4,969	154	
4	521.2	Commercial	12,602	(441)	4	
5	521.3	Industrial				
6	521.4	Public Authorities				
7	521.5	Multiple Family Dwellings				
8	521.6	Other				
9		Total Flat Rate Revenues	\$ 115,410	\$ 4,528	158	
10	522	<b>Measured Revenues</b>				
11	522.1	Residential				
12	522.2	Commercial				
13	522.3	Industrial				
14	522.4	Public Authorities				
15	522.5	Multiple Family Dwellings				
16		Total Measured Revenues	\$ -	\$ -		
17						
18	524	Revenues from Other Systems	\$ -	\$ -		
19		Sub Total Sewage Sales	\$ 115,410	\$ 4,528		
20	536	Other Sewer Revenues		\$ (5,039)		
21	400	<b>TOTAL OPERATING REVENUES</b>	\$ 115,410	\$ (511)		

**BILLING ROUTINE**

Report the following information in days for Accounts 521 and 522:

1. The period for which bills are rendered. Quarterly
2. The period between the date meters are read and the date customers are billed. N/A

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**F-48 OPERATING EXPENSES (Account 401)**

**OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

1. Enter in the space provided the operations and maintenance expenses for the year.
2. If two or more water systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in columns (d), (e), (f).
3. If the increases and decreases are not derived from previously reported figures, explain in footnotes.
4. Increase of greater than 10% must be explained separately.

Line #	Acct #	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
1	701.1	Salaries and Wages - Employees					
2	702.1	Salaries and Wages - Officers, Directors and Majority Stockholders					
3	704.1	Employee Pensions and Benefits					
4	710	Purchased Sewage Treatment	69,795	\$7,044			
5	711	Sludge Removal					
6	715	Purchase Power	6,210	(\$749)			
7	716	Fuel for Power Production					
8	718	Chemicals					
9	720	Materials and Supplies					
10	730	Contractual Services	34,387	4,515			
11	740	Rents					
12	750	Transportation					
13	755	Insurance	621	545			
14	765	Regulatory Commission	470	470			
15	770	Bad Debt					
16	775	Miscellaneous	2,177	(5,824)			
17		Sub Total Operations	\$113,660	\$6,001			

Notes:



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

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

Line #	Item (a)	Basis (b)	Percent (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment - Acct 406			
2				\$1,624
3				
4				
5				
6				
7				
8				
9	<b>TOTAL</b>			<b>\$1,624</b>
10	Amortization Expense Other - Acct 407			
11				
12				
13				
14				
15				
16				
17				
18	<b>TOTAL</b>			

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

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

Line #	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED		
			Operating Income		Other Income & Deductions
			Taxes Other Than Income (Account 408) (c)	Income Taxes (Account 409.1) (d)	Income Taxes (Account 409.2) (e)
1	<b>FEDERAL</b>				
2	Corporate Income Taxes				
3					
4					
5					
6					
7	Total Federal				
8	<b>STATE</b>				
9	Business Profits Tax	\$69		\$69	
10	Utility Property Tax	190	190		
11					
12					
13					
14					
15	Total State	\$259	\$190	\$69	
16	<b>LOCAL</b>				
17	Town of Belmont	\$1,153	\$1,153		
18					
19					
20					
21					
22					
23	Total Local	\$1,153	\$1,153		
24	<b>TOTAL TAXES</b>	<b>\$1,412</b>	<b>\$1,343</b>	<b>\$69</b>	
	Provision for Deferred Taxes			\$561	
	Income Taxes			\$630	

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

Report below a reconciliation of reported net income for the year with taxable income used in computing federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicated the nature of each reconciling amount.

Line #	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, Schedule F-2	
2	Income taxes per Income Statement, Schedule F-2 plus any adjustment to Retained	
3	Earnings, Account 215.	
4	Other reconciling amounts	
5	Depreciation	
6		
7	The sewer systems's taxable income (loss) is incorporated into its parent	
8	company returns.	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Federal Taxable Net Income	
22	Computation of Tax	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		

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**F-57 DONATIONS AND GIFTS**

Report for each donation and gift given, the name of the recipient, purpose of transaction, account number charged and amount.  
These amounts cannot be charged to Operating Expense accounts.

Line #	Name of Recipient (a)	Purpose (b)	Account Number Charged (c)	Amount (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37			<b>TOTAL</b>	

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### F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line #	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Collection	None		
2	Pumping			
3	Treatment and Disposal			
4	Customer Accounts			
5	Administrative and General			
6	Total Operation and Maintenance			
7				
8	Utility Plant			
9	Construction (by utility department)			
10	Plant Removal (by utility department)			
11	Other Accounts (Specify)			
12				
13				
14				
15				
16				
17				
18				
19	Total Utility Plant			
20	TOTAL SALARIES AND WAGES			

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**S-1 REVENUE BY RATES**

1. Report below, for each rate schedule in effect during the year, revenue and average number of customers.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification, the entries in column (c) for the special schedule should denote the duplication in number of reported customers.
4. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the twelve figures at the close of each month.

Line #	Acct #	Number and Title of Rate Schedule (a)	Revenue (b)	Average # of Customers (c)
1	521	<b>Flat Rate</b>		
2	521.1	Residential	\$ 102,808	154
3	521.2	Commercial	12,602	4
4	521.3	Industrial		
5	521.4	Public Authorities		
6	521.5	Multiple Family Dwelling		
7	521.6	Other		
8		SUBTOTAL Acct 521	\$115,410	158
9				
10	522	<b>Measured</b>		
11	522.1	Residential		
12	522.2	Commercial		
13	522.3	Industrial		
14	522.4	Public Authorities		
15	522.5	Multiple Family Dwelling		
16		SUBTOTAL Acct 522		
17				
18	524	Other Systems		
19	536	Other Revenues		
20		<b>TOTAL</b>	<b>\$115,410</b>	<b>158</b>

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**S-4 SEWERAGE TREATMENT FACILITIES**

Name/ID	Type	Year Constructed	Rated Capacity (GPD)	Total Processed For Year (in 1,000 gals.)
None				

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**S-6 LIFT STATIONS**

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

Name/ID	Area Served	Number of Pumps	HP of Largest Pump	Total Installed Capacity (gpm)	Total Pumpage For Year (gals)	Total Gravity Storage (gals)	Total Forced Storage (gals)	Type of Treatment**
A Belmont Maple Hill Sewer Lift Station	Maple Hill	2	3-Jan	60				

\*\* Chlorination (C), Filtration (F), Chemical Addition (CA), Other (O)



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### S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside lift stations)

Name/ID	Type	Material	Size (gal)	Year Installed	Open/Covered	Overflow Elev.	Area Served

### S-8 ACTIVE SERVICES, MEASURED AND FLAT RATES

(Include Only Property Owned by the Utility)

	1 1/2"	2"	3"	4"	6"	8"	12"	14"	16"	18"	TOTAL
Gravity Services			158								158
Forced Services											
Meters											
	Municipal:			Private:							

### S-9 NUMBER AND TYPE OF CUSTOMERS

Residential	COMMERCIAL	INDUS.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*
154	4			158		

\* Denote with "(E)" if estimate

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**S-10 COLLECTION SEWERS - FORCE & GRAVITY**  
(Length in Feet)

	Iron Ductile	Cast	PVC	Non-PVC Plastic	Transite	Cement	Galvanized Steel	Copper	TOTAL
1"									
1&1/2"									
2"									
3"			10,000						10,000
4"									
6"									
8"									
10"									
12"									
14"									
16"									
18"									
20"									
24"									
30"									
36"									
42"									
48"									
<b>TOTAL</b>			10,000						10,000