

**STATE OF NEW HAMPSHIRE**  
**PUBLIC UTILITIES COMMISSION**  
Concord



ANNUAL REPORT	SIGNED
ENTERED 3/31/15	(YAH)
CHECKED	
AUDITED	4/20/15
SUMMARIZED	6/17/15
CLOSED	6/17/15

**Water Utilities – Classes A and B**

**ANNUAL REPORT  
OF**

**PENNICHUCK WATER WORKS, INC.**

(Exact Legal Name of Respondent)

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

FOR THE YEAR ENDED DECEMBER 31, 2014

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

Name Carol Ann Howe  
Title Director Regulatory Affairs, Treasury and Business Services  
Address 25 Manchester Street  
Merrimack, NH 03054  
Telephone Number 603-913-2320

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## A-1 GENERAL INSTRUCTIONS

This form of Annual Report is for the use of water companies operating in the State of NH.

1. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, New Hampshire 03301-5185, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
2. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
3. The report should be typed or a computer facsimile report will be accepted if submitted on standard size (8 ½ x 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. All accounting items and phrases used in this Annual Report are to be interpreted in accordance with PART Puc 610 Uniform System of Accounts for Water Utilities prescribed by this Commission.
10. 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.
11. Whenever schedules request Current Year End Balance and Previous Year End Balance, the figures reported are based on fiscal year and general ledger account balances.
12. 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: PENNICHUCK WATER WORKS, INC.
2. Full name of any other utility acquired during the year and date of acquisition: N/A
3. Location of principal office: 25 Manchester Street, Merrimack, NH 03054
4. State whether utility is a corporation, joint stock association, a firm 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: Incorporated June 19, 1852 in the State of New Hampshire
6. If incorporated under special act, give chapter and session date: N/A
7. Give date when company was originally organized and date of any reorganization: Same as date of incorporation
8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating Respondent: Pennichuck Corporation, 25 Manchester Street, Merrimack, NH 03054
9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by Respondent: N/A
10. Date when Respondent first began to operate as a utility\*: Same as date of incorporation
11. If the Respondent is engaged in any business not related to utility operation, give particulars: N/A
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: N/A
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**.

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

A-3 OATH

ANNUAL REPORT

of

PENNICHUCK WATER WORKS, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

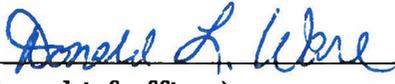
2014

State of New Hampshire

County of Hillsborough ss,

We, the undersigned, Donald L. Ware and Larry D. Goodhue of the Pennichuck Water Works, Inc. utility, on our oath do severally say that the foregoing report

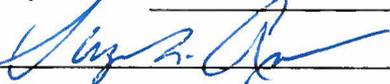
has been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made.

Donald L. Ware  Chief Operating Officer  
(or other chief officer)

Larry D. Goodhue  Chief Financial Officer  
(or other officer in charge of the accounts)

Subscribed and sworn to before me this

30th Day of March 2015

  
Notary Public



## A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	CEO & President	John L. Patenaude	Hudson, New Hampshire	*Allocated Through Management Fee
2	COO & Executive Vice President	Donald L. Ware	Merrimack, New Hampshire	
3	CFO, Treasurer & Controller	Larry D. Goodhue	Bedford, New Hampshire	
4	Corporate Secretary	Suzanne L. Ansara	Nashua, New Hampshire	
5				
6				
7				
8				
9				
10				

## LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	David P. Bernier	North Conway, New Hampshire	One Year	2015 annual meeting	5	None (1)
12	Elizabeth A. Dunn	Windham, New Hampshire	One Year	2015 annual meeting	6	"
13	Stephen D. Genest	Nashua, New Hampshire	One Year	2015 annual meeting	6	"
14	Dr. Paul A. Indeglia	Amherst, New Hampshire	One Year	2015 annual meeting	6	"
15	Thomas J. Leonard	Hollis, New Hampshire	One Year	2015 annual meeting	5	"
16	Jay N. Lustig	Nashua, New Hampshire	One Year	2015 annual meeting	5	"
17	John D. McGrath	Londonderry, New Hampshire	One Year	2015 annual meeting	6	"
18	James McMahon	Nashua, New Hampshire	One Year	2015 annual meeting	5	"
19	Preston J. Stanley, Jr.	Nashua, New Hampshire	One Year	2015 annual meeting	6	"
20	C. George Bower, Ph.D.	Amherst, New Hampshire	Elected 12-19-14	2015 annual meeting	0	"
21	James P. Dore	Nashua, New Hampshire	Elected 5-10-14	2015 annual meeting	3	"
22	Donnalee Lozeau	Nashua, New Hampshire	One Year	May 30, 2014	3	"
23						
24						
25	List Directors' Fee per meeting					

**Note:**  
 1 The Directors do not receive any fees directly related to Company's meetings, if any. However, all but one of the Directors receive fees for attending the Parent's meetings. These fees along with other parent company expenses are allocated through the management fee.

**A-5 SHAREHOLDERS AND VOTING POWERS**

<b>Line No.</b>				
1	Indicate total of voting power of security holders at close of year:		Common	Votes: 300
2	Indicate total number of shareholders of record at close of year according to classes of stock:			
3	1 Shareholder			
4				
5	Indicate the total number of votes cast at the latest general meeting: 300			
6	Give date and place of such meeting: May 30, 2014, Merrimack, NH			
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	Pennichuck Corporation	25 Manchester Street, Merrimack, NH 03054	300	300      0
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28	Total		300	300

**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 (1)	Line No.	Town	Population of Area	Number of Customers
1	Nashua	86,211	23,509	16	Sub Totals Forward:		
2	Amherst (Limited Area)	11,247	1,216	17			
3	Merrimack (Limited Area)	25,473	295	18			
4	Milford (Limited Area)	15,128	185	19			
5	Hollis (Limited Area)	7,687	99	20			
6	Bedford (Limited Area)	21,672	960	21			
7	Derry (Limited Area)	33,008	804	22			
8	Plaistow (Limited Area)	7,576	215	23			
9	Epping (Limited Area)	6,544	78	24			
10	Salem (Limited Area)	28,707	72	25			
11	Newmarket (Limited Area)	8,942	87	26			
12	Tyngsboro, MA. (Limited Area)		1	27			
13				28			
14				29			
15	Sub Totals Forward:	252,195	27,521	30			

**A-7 PAYMENTS TO INDIVIDUALS**

PLEASE REFER TO PAGE -8- (2)

Notes:

(1) Customer counts are based on any stop to end that has been active for billing purposes at one time and not abandoned.

170015101-5/6/15

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	City	State	Zip	Amount
1	City of Nashua - P.H.	TAX COLLECTOR	NASHUA	NH	03061-0885	2,481,639.35
2	Harvard Pilgrim Healthcare, Inc	PO BOX 970050	BOSTON	MA	02297-0050	1,501,894.33
3	Albanese U&S Inc	66 SILVA LANE	DRACT	MA	01826	847,589.31
4	State of New Hampshire	NH DEPT OF REVENUE ADMINISTRATION	CONCORD	NH	03302-0487	821,482.00
5	Eversource - Large Power	P O BOX 650033	DALLAS	TX	75265-0033	614,626.88
6	TI - Sales Inc.	36 KILDSON RD	SUDBURY	MA	01776-2019	553,700.71
7	Turnstone Corporation	51 Franklin Street	MILFORD	NH	03055	560,009.00
8	R. H. White Construction Co	PO BOX 404	AUBURN	MA	01501	463,664.42
9	CS&I	513 DONALD STREET	BEDFORD	NH	03110	439,515.30
10	Borden & Remington Corp	PO BOX 2573	FALL RIVER	MA	02722-2573	353,953.86
11	JCI Jones Chemicals, Inc	PO BOX 635877	CINCINNATI	OH	45263-6877	329,936.18
12	City of Nashua - DPW	229 MAIN STREET, P O BOX 2019	NASHUA	NH	03061	303,541.03
13	Northeast Earth Mechanics, Inc	159 BARNSTEAD ROAD	PITTSFIELD	NH	03763	300,252.44
14	Wex Bank, Inc	P O BOX 6293	CAROL STREAM	IL	60197-6293	295,046.87
15	Eversource	P O BOX 650047	DALLAS	TX	75265-0047	282,095.65
16	CDM Merrimack, LLC	C/O EASTPORT REAL ESTATE SERV	WALTHAM	MA	02451	275,909.05
17	CEM Smith, Inc	P O BOX 4021	BOSTON	MA	02211	240,303.00
18	Rath, Young & Pignatelli PC	P O BOX 15100	CONCORD	NH	03302-1500	194,876.94
19	Town of Amherst - Tax Collector	C/O CITIZENS BANK	MANCHESTER	NH	03108-9695	181,724.00
20	Park Construction Corp	138 7TH ROUTE 119 EAST	FITZWILLIAM	NH	03447	172,685.20
21	BR Solutions, LLC	3005 GOLF CREST LANE	WOXHSTOCK	GA	30189	162,270.00
22	Hetfle Group Benefits	700 PARK AVENUE	NY	10166		127,185.15
23	Robert Pike Construction Inc	PO BOX 5507	SALISBURY	MA	01957	125,885.89
24	American Express	PO BOX 1270	NEWARK	NJ	07101-1270	125,350.19
25	Manchester Water Works	781 LINCOLN STREET	MANCHESTER	NH	03103-5093	121,608.00
26	Town of Derry - Utility	P O BOX 9573	MANCHESTER	NH	03108-9573	118,421.73
27	Town of Bedford	24 NORTH AMHERST ROAD	BEDFORD	NH	03110-5400	118,167.49
28	Merrimack Village District	7 GREENS POND RD	MERRIMACK	NH	03054-4299	117,003.60
29	Geomexx Technologies + LC	3135 SOUTH STATE STREET	ANN ARBOR	MI	48108	111,982.37
30	Carius Corporation	1511 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	104,809.80
31	Gran to State Analytical Inc	77 MANCHESTER RT 28	DERRY	NH	3038	101,558.60
32	Town of Merrimack	TAX COLLECTOR	MANCHESTER	NH	03108-9608	100,232.00
33	Curtis 1000	ATTN: DEBBIE JONES	DULUTH	GA	30076	93,634.38
34	Substructure, Inc	PO BOX 4094	PORTSMOUTH	NH	03802-4094	93,000.00
35	State of New Hampshire	PUBLIC UTILITIES COMMISSION	CONCORD	NH	03301	92,346.10
36	Hayler/Swanson, Inc	1 CONGRESS ST	NASHUA	NH	03067-3399	89,980.00
37	Town of Derry	PO BOX 9673	MANCHESTER	NH	03108-9673	89,260.64
38	Reliance Standard Life Insurance Company	P O BOX 1174	SOUTHEASTERN	PA	19398-3124	80,751.87
39	Eplus Technology, Inc	500 BOX 479 498	ATLANTA	GA	30384-4398	77,802.00
40	The H. I. Turner Group Inc	27 LOCKE ROAD	CONCORD	NH	03301	76,538.58
41	Eyer Technologies, Inc	PO BOX 203156	DALLAS	TX	75270-3556	74,991.38
42	Comprehensive Environmental Inc	21 DEPOT STREET	MERRIMACK	NH	03054	72,363.25
43	Whalley Computer Associates, Inc	PO BOX 1292	RATTLBORO	VT	05107-1292	70,588.84
44	Dewine Mahon & Branin Corp	111 AMHERST STREET	MANCHESTER	NH	03105	70,100.24
45	Oracle America, Inc	PO BOX 203448	DALLAS	TX	75220-3448	69,536.02
46	R F Prescott Company, Inc	10 RAILROAD AVE PO BOX 339	EXETER	NH	03833-0339	69,152.07
47	Veblen Bros, Inc	7 HEMLOCK STREET	LATHAM	NY	12110	66,783.46
48	City of Nashua	ATTN: BILL KLATING, P.E.	NASHUA	NH	03062	64,920.13
49	Stiles Co, Inc	WATER WORKS PRODUCTS	NEWWOOD	MA	02062	60,673.58
50	Maurice L. Arel	6 Fireside Circle	Nashua	NH	03063	58,348.20
51	Paymentus Corporation	10 WEST BEAVER CREEK RD	RICHMOND HILL, ONTARIO		L4B3K3	56,404.00
52	Matty Sales Company, Inc	67 GREEN STREET	POXBORO	MA	02015	52,499.36
53	Summit Financial Corporation	7 NEW ENGLAND EXECUTIVE PARK	BURLINGTON	MA	01803	52,168.66
54	Verson Wireless	PO BOX 15062	ALBANY	NY	12212-5062	47,597.15
55	Liberty Utilities	75 REMITTANCE DRIVE	CHICAGO	IL	60675-1032	46,954.07
56	Faxit Software North America, LLC	1136 PAYSAPHERE CIRCLE	CHICAGO	IL	60674	45,804.47
57	United Steelworkers	UNITED STEELWORKERS OF AMERICA	PITTSBURGH	PA	15264-4485	45,241.08
58	Moody's Investment Service Inc	PO BOX 102597	ATLANTA	GA	30368-0597	45,000.00
59	HACH Company	7207 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	41,535.88
60	Pension Benefit Guaranty Corp	DEPARTMENT 77-30	DEIRHILL	MI	48177-0430	40,824.00
61	Paul Buffum	618 ISAAC FRYE HWY	WITTON	NH	03086	40,020.86
62	Talley Buick, GMC	PO BOX 1	NASHUA	NH	03061	39,381.00
63	Jensen's Tric	0 RIVER PINES BLVD	NASHUA	NH	03062	37,848.36
64	Macmillan Chevrolet	3 MARMON DRIVE	NASHUA	NH	03061-0568	37,526.23
65	Town of Milford	WATER UTILITIES DEPT	MILFORD	NH	03055-8999	35,144.32
66	ASNE	410 FOREST STREET	MARLBOROUGH	MA	01752	34,450.00
67	The Nagler Group LLC	P O Box 9627	MANCHESTER	NH	03108	33,771.00
68	Maynard & Resteur, Inc	31 WEST HOLLIS ST	NASHUA	NH	03060-3308	32,456.78
69	TDD Earth Tech Inc	PO BOX 603	HUDSON	NH	03051	32,200.00
70	Clicksoftware, Inc	PO BOX 3075	BOSTON	MA	02241-3075	31,607.00
71	Town of Milford - Tax Collector	C/O CITIZENS BANK	BOSTON	MA	02798-1036	29,374.53
72	Bremontage Northeast Inc	PO BOX 62111	BALTIMORE	MD	21261-2111	27,899.87
73	McLane, Graf, Raulerson & Middleton	PO BOX 326	MANCHESTER	NH	03105-0326	27,649.03
74	Fighe & Bond Inc	63 SOUTHAMPTON ROAD	WESTFIELD	MA	01085-5308	27,185.80
75	Keystone Partners	7 FINANCIAL CENTER	BOSTON	MA	02111	27,000.00

17801571 - 5/20/15

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	City	State	Zip	Amount	
76	Cybernetics Corp	111 CYBERNETICS WAY	YORKTOWN	VA	23693	25,487.00	
77	FSRI Inc	FILE 54630	LOS ANGELES	CA	90074-4630	25,000.00	
78	Ewing Electrical Co Inc	PO BOX 370	DEERFIELD	NH	03037	24,345.00	
79	Massmutual Financial Group	ATTN: DOBIECKI/LOKII TEAM ACCT # IP 257	KANSAS CITY	MO	64121-9035	24,128.33	
80	Center for Creative Leadership	ONE LEADERSHIP PLACE	GREENSBORO	NC	27438-6300	23,800.00	
81	Unifirst Corporation	8 INDUSTRIAL PARK DRIVE	NASHUA	NH	03062	23,747.37	
82	Harcros Chemicals, Inc	PO BOX 74583	CHICAGO	IL	60690	23,724.85	
83	Chark Chevrolet	1250 S WILLOW STRFTT	MANCHESTER	NH	03103	23,405.26	
84	Chase Electric Motors, LLC	DBA WRIGHT ELECTRIC MOTORS	78 LONDONDERRY TURNPIKE	NH	03106	23,093.98	
85	Smith Pump Inc	PO BOX 16358	HOOKSETT	NH	03105	22,211.52	
86	Robert Half Finance & Accounting	PO BOX 743295	LOS ANGELES	CA	90074-3295	22,000.00	
87	Continental Paving, Inc	ONE CONTINENTAL DRIVE	LONDONDERRY	NH	03053	21,912.45	
88	Dig Safe System, Inc	331 MONTVALE AVENUE	WOBURN	MA	01801	21,494.28	
89	Alnon Networking Corporation	ATRIUM SMB	WARWICK	RI	02886	21,232.13	
90	City of Nashua - MV	PO BOX 3037	NASHUA	NH	03061-3037	21,167.64	
91	Kroll, Baker & Wing, LLC	5 BEDFORD FARMS DR	BEDFORD	NH	03110	21,089.78	
92	Aves Engineering	46 S MAIN STRFTT	CONCORD	NH	03301	20,869.29	
93	Everett J Priscott, Inc	P O BOX 350002	BOSTON	MA	02241-0002	20,822.33	
94	Home Depot Credit Services	PO BOX 9055	DES MOINES	IA	50368-9055	20,526.61	
95	Water Management of Nj - Londonderry, Inc	PO BOX 13648	PHILADELPHIA	PA	19101-3648	20,385.53	
96	Securixand Water Systems, Inc	775 EAST INDUSTRIAL PARK DRIVE	MANCHESTER	NH	03109	20,185.00	
97	Nanni Auto Parts Corp	129 MARCHESTER STREET	CONCORD	NH	03307-0504	20,077.75	
98	Law Offices of Peter R Kraft	10 HOLLIS ST	PORTLAND	ME	04101-5099	20,015.50	
99	Ideas Laboratories	P O BOX 101327	ATLANTA	GA	30393-1327	20,015.50	
100	W B Mason Company	PO BOX 581104	BOSTON	MA	02298-1104	19,104.75	
101	Leaf Inc	P O BOX 644006	CINCINNATI	OH	45264-4006	18,975.84	
102	Bayington Communications	359 CORPORATE DR	PORTSMOUTH	NH	03801	18,971.88	
103	Nashua Police Dept	PO BOX 785	NASHUA	NH	03061-0785	18,880.84	
104	Em Leaf, Inc	PO BOX 330265	W HARTFORD	CT	06133	18,359.02	
105	New England Water Works Assoc	125 HOPPING BROOK ROAD	HOLLISTON	MA	01746-1471	18,226.00	
106	Foreign & Domestic Autos	13 MARION DR	NASHUA	NH	03060-5205	18,077.75	
107	Francour Brothers, Inc	220 DERRY ROAD ROUTE 102	HUDSON	NH	03051	17,975.00	
108	Granger, Inc	DEPT 813753704	PALATKA	IL	60078-0001	17,672.85	
109	HW Staffing Solutions	PO BOX 517	SOUTH EASTON	MA	02737-0517	17,482.07	
110	Optima Worldwide Shipping	130 New Boston Street	WOBURN	MA	01801	17,030.65	
111	Accelerated Technology Laboratories, Inc	496 HOLLY GROVE SCHOOL ROAD	WEST END	NC	27376	16,892.99	
112	Ajax Building Cleaning Corp	PO BOX 2010	WAKEFIELD	MA	01880	15,960.00	
113	ADM Warrington, Inc	20 CONTINENTAL BOULEVARD	MERRIMACK	NH	03054	15,920.00	
114	USA Bluebook LLC	PO BOX 9004	GURNEE	IL	60331-9004	15,535.27	
115	Unifit	UES SEACOAST	BOSTON	MA	02298-1010	15,437.23	
116	HKS Locksmiths, Inc	148 BROAD ST	NASHUA	NH	03061	15,148.21	
117	Canon Solutions America Inc	15004 COUNTECTIONS CENTER DRIVE	CHICAGO	IL	60693	14,999.22	
118	Cintas Corporation	PO BOX 631025	CINCINNATI	OH	45263-1025	14,799.25	
119	New England Backflow, Inc	15 DARTMOUTH DR, SUITE 204	AMHURST	NH	03032-0528	14,456.00	
120	Power Up Generator Service, LLC	8 PRISCILLA LANE	AMHURST	NH	03037	14,363.25	
121	Brox Industries, Inc	1471 METHUEN STREET	DRAUGHT	MA	01826	14,319.98	
122	Concord Winwater Company Corp	12 SANLUIGI S1	CONCORD	NH	03301	14,261.43	
123	University of New Hampshire	11 GARRISON AVENUE, ROOM 650	DURHAM	NH	03824	14,000.00	
124	State Of New Hampshire - Treasurer	NH DLS - DRINKING & GROUND WATER BUREAU	CONCORD	NH	03302-0095	13,600.00	
125	Authorized Services of New England, LLC	410 FOREST STREET	MARIBOROUGH	MA	01752	13,250.00	
126	Underground Testing & Services, LLC	SEAN CAMPBELL	GOFFSTOWN	NH	03045	13,130.00	
127	Red Brick Clothing Co	17 DRAUGHT ROAD	HUDSON	NH	03051	13,009.00	
128	Powerplan	21310 NETWORK PLACE	CHICAGO	IL	60673-1213	12,663.52	
129	Travelers	TRAVELERS STATEMENT BILLING	DALLAS	TX	75266-0341	12,519.58	
130	Kidders Repair Service	17 PARADE RD	BARNESTAD	NH	03218	12,416.85	
131	Lord Of Londonderry	PO BOX 827, RTE 102	LONDONDERRY	NH	03053	12,405.55	
132	Town of Plaislow, NH	TAX COLLECTOR	PLAISLOW	NH	03865-3018	12,389.00	
133	Staff Hunters, LLC	ONE NEW HAMPSHIRE AVE	PORTSMOUTH	NH	03801	12,135.20	
134	Energymoth Propane	75 REGIONAL DRIVE	CONCORD	NH	03301-8504	12,028.59	
135	Kalmanus Cleaning Service	19 LEARNED ST	NASHUA	NH	03060-5847	11,974.00	
136	Squares Staffing Services Inc	8 ALBURN STREET	NASHUA	NH	03060	11,841.76	
137	Fairport Communications, Inc	PO BOX 257	LEWISTON	ME	04243-0257	11,622.34	
138	Storkus Hydraulic, Inc	12 MILL STREET	BELLINGHAM	MA	02019	11,615.89	
139	Enchilona Properties, Inc	129 AMPHERST STREET	NASHUA	NH	03064	11,320.00	
140	C A Tomlin Co Inc	6 MARSHALL STREET	LEICESTER	MA	01524	11,135.10	
141	Fletcher's Sandblasting & Painting, Inc	57 SHIRKING ROAD	LEPPING	NH	03042	10,748.07	
142	EARTH'S BUSINESS	P O BOX 88104	CHICAGO	IL	60680-1104	10,718.73	
143	Iron Mountain - Office Data Protection	PO BOX 77179	NEW YORK	NY	10087-7179	10,651.79	
144	Fl & H Sewing	49 CANAL STREET	NASHUA	NH	03064-2807	10,362.23	
145	Enada Solutions	11 WILL STREET	NASHUA	NH	03050	10,086.70	
146	United States Treasury	201 WEST RIVERCENTER BOULEVARD	ATTN: EXTRACTING STOP 312	COWINGTON	KY	41011	10,000.00
147		Total				16,276,734.21	

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**A-8 MANAGEMENT FEES AND EXPENSES**

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

Line No.	Veteran's Affairs Nashua Rotary	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	Pennichuck Corporation	6/13/2007	N/A	Various	(2,055,908.00)		(2,055,908.00)	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				<b>Totals</b>	(2,055,908.00)	-	(2,055,908.00)	\$ -

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	Cost Allocation and Services Agreement		Misc General Expense	(2,055,908.00)
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24			<b>Total</b>	(2,055,908.00)

**A-9 AFFILITAIION OF OFFICERS AND DIRECTORS**

For each of the officials listed on Schedule A-3 Oath, list the principal 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				
2	Donald L. Ware	Chief Operating Officer	Chief Operating Officer	Pennichuck East Utility, Inc.
3			Chief Operating Officer	Pennichuck Aqueduct Co., Inc.
4			Chief Operating Officer	Pennichuck Water Service Corp.
5			Chief Operating Officer	Southwood Corp.
6			Chief Operating Officer	Pennichuck Corp.
7	Larry D. Goodhue	CFO, Treasurer and Controller	CFO, Treasurer and Controller	Pennichuck East Utility, Inc.
8			CFO, Treasurer and Controller	Pennichuck Aqueduct Co., Inc.
9			CFO, Treasurer and Controller	Pennichuck Water Service Corp.
10			CFO, Treasurer and Controller	Southwood Corp.
11			CFO, Treasurer and Controller	Pennichuck Corp.
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

**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	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

Line No.	Nashua Humane Society		Contract or Agreement Effective Dates	(P) urchased or (S) old	Amount
	Name of Company or Related Party	Description of Service and/or Name of Product			
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

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

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

Columnar instructions are as follows:

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

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

**A-12 IMPORTANT CHANGES DURING THE YEAR**

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. **NONE**  
Veteran's Affairs
2. Nashua Rotary  
Nashua Humane Society  
ence to Commission authorization. **NONE**
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. **SEE CWIP SCHEDULE F-10, PAGE 29**
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. **SEE ATTACHED ASSET ADDITIONS**
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.  
**SEE ATTACHED ADDITIONS**
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.  
**SEE ATTACHED RETIREMENTS**
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**
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.  
**Order 25,693 approved a permanent increase of 0% with a revenue impact of 0 dollars.**
13. *State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.* **In February 2014, Pennichuck Water Works entered into a contract with the Steelworkers Union with a 1.25% wage increase effective 11/1/2013, a 2.5% wage increase effective 1/1/2014 and a 2.5% wage increase effective 1/1/2015.**
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. **On Dec. 15, 2014 PWW issued tax exempt Series 2014A (AMT) bonds and taxable Series 2014B bonds in the amount of \$41,885,000 and \$5,300,000 respectively. The Series 2014A bonds were issued to include money raised to finance capital projects for the years 2014 through 2016 in the amount of 19.5 million, the refinance and refunding of the Series 2005C, BC-3, BC-4 and 1997 bonds and the cost of issuance associated with this new series of debt obligation.**
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 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	\$ 180,827,204.35	\$ 174,394,198.89	\$ 6,433,005.46
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 46,015,735.39	\$ 42,687,139.65	\$ 3,328,595.74
3	Net Plant		\$ 134,811,468.96	\$ 131,707,059.24	\$ 3,104,409.72
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	\$ (399,741.62)	\$ (426,767.30)	\$ 27,025.68
5	Total Net Utility Plant		\$ 134,411,727.34	\$ 131,280,291.94	\$ 3,131,435.40
<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			\$ -
12	Other Investments	F-16			\$ -
13	Special Funds(126-128)	F-17			\$ -
14	Total Other Property & Investments		\$ -	\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		\$ 45,841,516.47	\$ 5,568,818.01	\$ 40,272,698.46
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	\$ 1,584,565.92	\$ 1,670,542.85	\$ (85,976.93)
22	Accounts Receivable from Assoc. Co. (145)	F-21			\$ -
23	Notes Receivable from Assoc. Co. (146)	F-21			\$ -
24	Materials and Supplies (151-153)	F-22	\$ 750,469.27	\$ 735,995.76	\$ 14,473.51
25	Stores Expense (161)				\$ -
26	Prepayments-Other (162)	F-23	\$ 431,945.66	\$ 431,170.95	\$ 774.71
27	Prepaid Taxes (163)	F-38	\$ 786,451.57	\$ 812,764.88	\$ (26,313.31)
28	Interest and Dividends Receivable (171)	F-24			\$ -
29	Rents Receivable (172)	F-24			\$ -
30	Accrued Utility Revenues (173)	F-24	\$ 1,635,389.00	\$ 1,579,350.00	\$ 56,039.00
31	Misc. Current and Accrued Assets (174)	F-24			\$ -
32	Total Current and Accrued Assets		\$ 51,030,337.89	\$ 10,798,642.45	\$ 40,231,695.44
<b>DEFERRED DEBITS</b>					
33	Intangible Asset (180)		\$ -	\$ -	\$ -
34	Unamortized Debt Discount & Expense (181)	F-25	\$ 4,439,485.08	\$ 3,474,263.00	\$ 965,222.08
35	Extraordinary Property Losses (182)	F-26	\$ -	\$ -	\$ -
36	Prelim. Survey & Investigation Charges (183)	F-27	\$ 17,591.88	\$ 17,591.88	\$ (0.00)
37	Clearing Accounts (184)		\$ 4,522.64	\$ 1,595.50	\$ 2,927.14
38	Temporary Facilities (185)				\$ -
39	Miscellaneous Deferred Debits (186)	F-28	\$ 82,905,637.56	\$ 81,237,343.41	\$ 1,668,294.15
40	Research & Development Expenditures (187)	F-29			\$ -
41	Accumulated Deferred Income Taxes (190)	F-30			\$ -
42	Total Deferred Debits		\$ 87,367,237.16	\$ 84,730,793.79	\$ 2,636,443.37
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			\$ 272,809,302.39	\$ 226,809,728.18	\$ 45,999,574.21

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**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	\$ 30,000.00	\$ 30,000.00	\$ -
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	\$ 125,644,596.48	\$ 124,070,662.48	\$ 1,573,934.00
8	Discount on Capital Stock (212)	F-34	\$ -	\$ -	\$ -
9	Capital Stock Expense(213)	F-34	\$ -	\$ -	\$ -
10	Other Comprehensive Income (219)	\$ -	\$ -	\$ -	\$ -
11	Retained Earnings (214-215)	F-3	\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36
12	Reacquired Capital Stock (216)	F-31	\$ -	\$ -	\$ -
13	Total Equity Capital		\$ 127,813,605.05	\$ 125,635,865.69	\$ 2,177,739.36
<b>LONG TERM DEBT</b>					
14	Bonds (221)	F-35	\$ 98,146,709.01	\$ 50,575,169.15	\$ 47,571,539.86
15	Reacquired Bonds (222)	F-35	\$ -	\$ -	\$ -
16	Advances from Associated Companies (223)	F-35	\$ (16,753,043.28)	\$ (5,502,812.43)	\$ (11,250,230.85)
17	Other Long-Term Debt (224)	F-35	\$ -	\$ -	\$ -
18	Total Long-Term Debt		\$ 81,393,665.73	\$ 45,072,356.72	\$ 36,321,309.01
<b>CURRENT AND ACCRUED LIABILITIES</b>					
19	Accounts Payable (231)		\$ 692,276.05	\$ 596,078.37	\$ 96,197.68
20	Notes Payable (232)	F-36	\$ -	\$ -	\$ -
21	Accounts Payable to Associated Co. (233)	F-37	\$ -	\$ -	\$ -
22	Notes Payable to Associated Co. (234)	F-37	\$ -	\$ -	\$ -
23	Customer Deposits (235)		\$ 178,282.42	\$ 108,954.27	\$ 69,328.15
24	Accrued Taxes (236)	F-38	\$ 4,171.21	\$ 6,452.31	\$ (2,281.10)
25	Accrued Interest (237)		\$ 663,431.66	\$ 556,502.15	\$ 106,929.51
26	Accrued Dividends (238)		\$ -	\$ -	\$ -
27	Matured Long-Term Debt (239)	F-39	\$ -	\$ -	\$ -
28	Matured Interest (240)	F-39	\$ -	\$ -	\$ -
29	Misc. Current and Accrued Liabilities (241)	F-39	\$ 4,333,287.03	\$ 4,070,041.96	\$ 263,245.07
30	Total Current and Accrued Liabilities		\$ 5,871,448.37	\$ 5,338,029.06	\$ 533,419.31
<b>DEFERRED CREDITS</b>					
31	Unamortized Premium on Debt (251)	F-25	\$ 2,331,521.65	\$ 426,710.00	\$ 1,904,811.65
32	Advances for Construction (252)	F-40	\$ 84,000.00	\$ 84,000.00	\$ -
33	Other Deferred Credits (253)	F-41	\$ 270,359.06	\$ 246,109.06	\$ 24,250.00
34	Accumulated Deferred Investment Tax Credits (255)	F-42	\$ 602,742.00	\$ 635,778.00	\$ (33,036.00)
35	<b>Accumulated Deferred Income Taxes:</b>				
36	Accelerated Amortization (281)	F-45	\$ -	\$ -	\$ -
37	Liberalized Depreciation (282)	F-45	\$ -	\$ -	\$ -
38	Other (283)	F-45	\$ 19,532,502.37	\$ 18,574,874.63	\$ 957,627.74
39	Total Deferred Credits		\$ 22,821,125.08	\$ 19,967,471.69	\$ 2,853,653.39
<b>OPERATING RESERVES</b>					
40	Property Insurance Reserve (261)	F-44	\$ -	\$ -	\$ -
41	Injuries and Damages Reserve (262)	F-44	\$ -	\$ -	\$ -
42	Pensions and Benefits Reserves (263)	F-44	\$ 8,017,005.00	\$ 5,256,919.00	\$ 2,760,086.00
43	Miscellaneous Operating Reserves (265)	F-44	\$ -	\$ -	\$ -
44	Total Operating Reserves		\$ 8,017,005.00	\$ 5,256,919.00	\$ 2,760,086.00
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
45	Contributions In Aid of Construction (271)	F-46	\$ 33,853,965.28	\$ 31,903,510.34	\$ 1,950,454.94
46	Accumulated Amortization of C.I.A.C. (272)	F-46	\$ (6,961,512.12)	\$ (6,364,424.32)	\$ (597,087.80)
47	Total Net C.I.A.C.		\$ 26,892,453.16	\$ 25,539,086.02	\$ 1,353,367.14
48	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		\$ 272,809,302.39	\$ 226,809,728.18	\$ 45,999,574.21

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

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

**NONE**

## F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 28,017,498.45	\$ 27,555,076.02	\$ 462,422.43
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	\$ 11,104,117.02	\$ 11,106,913.10	\$ (2,796.08)
4	Depreciation Expense (403)	F-12	\$ 4,386,586.60	\$ 4,252,885.94	\$ 133,700.66
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	\$ (597,915.53)	\$ (557,365.54)	\$ (40,549.99)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	\$ (27,026.59)	\$ (27,025.68)	\$ (0.91)
7	Amortization Expense-Other (407)	F-49	\$ 1,502,550.50	\$ 2,073,012.59	\$ (570,462.09)
8	Taxes Other Than Income (408.1-408.13)	F-50	\$ 4,468,935.57	\$ 4,123,296.87	\$ 345,638.70
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		\$ 2,474,291.52	\$ 2,512,869.83	\$ (38,578.31)
10	<b>Total Operating Expenses</b>		\$ 23,311,539.09	\$ 23,484,587.11	\$ (173,048.02)
11	Net Operating Income (Loss)		\$ 4,705,959.36	\$ 4,070,488.91	\$ 635,470.45
12	Income From Utility Plant Leased to Others (413)	F-51			\$ -
13	Gains(Losses) From Disposition of Utility Property (414)	F-52	\$ 53,924.76	\$ 53,924.76	\$ -
14	<b>Net Water Utility Operating Income</b>		\$ 4,759,884.12	\$ 4,124,413.67	\$ 635,470.45
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	\$ 396,458.43	\$ 419,518.32	\$ (23,059.89)
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	\$ (220,591.67)	\$ (219,721.30)	\$ (870.37)
17	Equity in Earnings of Subsidiary Companies (418)				\$ -
18	Interest and Dividend Income (419)	F-54	\$ -	\$ -	\$ -
19	Allow. for funds Used During Construction (420)		\$ -	\$ -	\$ -
20	Nonutility Income (421)	F-54	\$ 17,217.61	\$ 9,450.61	\$ 7,767.00
21	Gains (Losses) From Disposition Nonutility Property (422)				\$ -
22	Miscellaneous Nonutility Expenses (426)	F-54	\$ -	\$ (23,520.00)	\$ 23,520.00
23	<b>Total Other Income and Deductions</b>		\$ 193,084.37	\$ 185,727.63	\$ 7,356.74
<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	\$ 2,603,435.53	\$ 2,567,158.89	\$ 36,276.64
28	Amortization of Debt Discount & Expense (428)	F-25	\$ 247,656.39	\$ 244,911.11	\$ 2,745.28
29	Amortization of Premium on Debt (429)	F-25	\$ (37,132.00)	\$ (37,131.91)	\$ (0.09)
30	<b>Total Interest Expense</b>		\$ 2,813,959.92	\$ 2,774,938.09	\$ 39,021.83
31	<b>Income Before Extraordinary Items</b>		\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36
<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>					
			\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36

**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)	\$ 1,535,203.21	\$ 3,259,481.08	\$ (1,724,277.87)
2	Balance Transferred from Income (435)	\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36
3	Appropriations of Retained Earnings (436)	\$ -	\$ -	\$ -
4	Dividends Declared-Preferred Stock (437)	\$ -	\$ -	\$ -
5	Dividends Declared-Common Stock (438)	\$ 1,535,203.21	\$ 3,259,481.08	\$ (1,724,277.87)
6	Adjustments to Retained Earnings (1)	\$ -	\$ -	\$ -
7	Net Change to Unappropriated Retained Earnings	\$ 603,805.36	\$ (1,724,277.87)	\$ 2,328,083.23
8	Unappropriated Retained Earnings (end of period) (215)	\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 2,139,008.57	\$ 1,535,203.21	\$ 603,805.36

**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		N/A
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		N/A
17		
18		
19		
20	Balance-end of year	

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

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

NONE

## F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ 2,139,008.57	\$ 1,535,203.21
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation	\$ 4,386,586.60	\$ 4,252,885.94
5	Amortization of	\$ 1,088,133.68	\$ 1,696,400.57
6	Deferred Income Taxes and Investment Tax Credits (Net)	\$ 924,591.74	\$ (695,126.00)
7	Capitalized Allowance For Funds Used During Construction	\$ -	\$ -
8	Other (Net) - Gain/Loss on Disposition of Property	\$ 53,924.76	\$ 53,924.00
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 8,592,245.35	\$ 6,843,287.72
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 8,592,245.35	\$ 6,843,287.72
12	Less dividends-preferred		
13	-common	\$ 3,674,213.00	\$ 3,259,481.00
14	Net From Internal Sources	\$ 4,918,032.35	\$ 3,583,806.72
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)		\$ -
17	Preferred Stock (C)		
18	Common Stock (C)	\$ -	
19	Net Increase In Short Term Debt (D) - Intercompany Advance	\$ -	\$ -
20	Increase in Pension Liability	\$ -	\$ -
21	Other (Net) Proceeds from Trusteed Bonds		
	Equity Infusion from Parent Company	\$ -	\$ -
	Stock Option Exercises		
22	D.R.I.P. - Parent Company Equity Transfer	\$ -	\$ -
23	Total From External Sources	\$ -	\$ -
24	Other Sources (E)- C.I.A.C	\$ 678,263.15	\$ 678,263.00
25	Net Decrease In Working Capital Excluding short-term Debt	\$ (56,412,923.00)	\$ 7,925,515.00
26	Other	\$ -	\$ -
27	Total Financial Resources Provided	\$ (50,816,627.50)	\$ 12,187,584.72

## INSTRUCTIONS TO SCHEDULE F-5

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

## F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	Application of Funds (a)	Current Year (b)	Prior Year (c)
27	<b>Construction and Plant Expenditures (incl. land)</b>		
28	Gross Additions	\$ 6,433,005.46	\$ 5,638,128.75
29	Water Plant		
30	Nonutility Plant		\$ -
31	Other - Cost of Removal	\$ -	\$ -
32	Total Gross Additions	\$ 6,433,005.46	\$ 5,638,128.75
33	Less: Capitalized Allowance for Funds Used During Construction	\$ -	\$ -
34	Total Construction and Plant Expenditures	\$ 6,433,005.46	\$ 5,638,128.75
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	\$ (47,571,539.86)	\$ 854,961.97
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D) - Intercompany Advance	\$ (11,250,230.85)	\$ 5,694,494.00
40	Net Change in Other Comprehensive Income	\$ -	\$ -
41	Other (Net)	\$ -	
42			
43	Total Retirement of Debt and Securities	\$ (58,821,770.71)	\$ 6,549,455.97
44	Other Resources were used for Pension Contribution	\$ -	\$ -
45	Net Increase In Working Capital Excluding Short Term Debt	\$ 1,572,137.75	\$ -
46	Other - Debt Issuance Costs	\$ -	\$ -
	Total Financial Resources Used	\$ (50,816,627.50)	\$ 12,187,584.72

## NOTES TO SCHEDULE F-5

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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	\$ 179,434,201.49	\$ 172,641,984.73	\$ 6,792,216.76
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	\$ 1,393,002.86	\$ 1,752,214.16	\$ (359,211.30)
7	Completed Construction Not Classified (106)	F-10			\$ -
8	Total Utility Plant		\$ 180,827,204.35	\$ 174,394,198.89	\$ 6,433,005.46
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 46,015,735.39	\$ 42,687,139.65	\$ 3,328,595.74
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		\$ 46,015,735.39	\$ 42,687,139.65	\$ 3,328,595.74
16	Net Plant		\$ 134,811,468.96	\$ 131,707,059.24	\$ 3,104,409.72

**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	Acquisition Adj.- B Terrain	\$ (384,880.18)	\$ (384,880.18)	\$ -
3	Acquisition Adj - Souhegan Woods	\$ (460,025.00)	\$ (460,025.00)	\$ -
4	Misc. Investments	\$ -	\$ -	\$ -
5	Fixed Capital Adjustment	\$ -	\$ -	\$ -
6	Total Plant Acquisition Adjustments	\$ (844,905.18)	\$ (844,905.18)	\$ -
7	Accumulated Amortization (115)			\$ -
8	Acquisition Adj.- B Terrain	\$ 171,120.60	\$ 160,925.10	\$ 10,195.50
9	Acquisition Adj - Souhegan Woods	\$ 274,042.96	\$ 257,212.78	\$ 16,830.18
10	Leasehold Improvement	\$ -	\$ -	\$ -
11	Fitup Allowance	\$ -	\$ -	\$ -
12	Total Accumulated Amortization	\$ 445,163.56	\$ 418,137.88	\$ 27,025.68
13	Net Acquisition Adjustments	\$ (399,741.62)	\$ (426,767.30)	\$ 27,025.68

Notes:

**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 (2)	28,330.81				525.36	28,856.17
3	302 Franchise (2)	229,657.67				(525.36)	229,132.31
4	339 Other Plant and Misc. Equip.	-					-
5	<b>Total Intangible Plant</b>	<b>257,988.48</b>				<b>-</b>	<b>257,988.48</b>
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	1,904,256.01	12,758.16				1,917,014.17
8	304 Structures and Improvements	35,568,864.38	628,446.66				36,197,311.04
9	305 Collecting and Impounding Reservoirs (1)	2,909,457.71				-	2,909,457.71
10	306 Lake, River and Other Intakes	22,242.78					22,242.78
11	307 Wells and Springs	1,331,238.94	6,538.38				1,337,777.32
12	308 Infiltration Galleries and Tunnels	1,543.33					1,543.33
13	309 Supply Mains	533,070.80					533,070.80
14	310 Power Generation Equipment	1,158,883.40	4,486.91			-	1,163,370.31
15	311 Pumping Equipment	6,403,193.68	32,405.00				6,435,598.68
16	339 Other Plant and Miscellaneous						
17	<b>Total Supply and Pumping Plant</b>	<b>49,832,751.03</b>	<b>684,635.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,517,386.14</b>
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	18,661,124.61	131,081.35			-	18,792,205.96
22	339 Other Plant and Misc. Equip.						
23	<b>Total Water Treatment Plant</b>	<b>18,661,124.61</b>	<b>131,081.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,792,205.96</b>

Notes:

1300101-5/16/15

## 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	8,024,120.31	7,485.99	-			8,031,606.30
28	331 Transmission and Distribution Mains (1)	64,646,471.31	3,080,474.62	35,399.36	(11,932.96)	5,230.46	67,684,844.07
29	333 Services (1)	11,673,331.54	1,372,460.50	3,082.73		(5,230.46)	13,037,478.85
30	334 Meters and Meter Installations	6,063,998.41	363,238.46	165,252.45		4,975.01	6,266,959.43
31	335 Hydrants	3,583,169.60	225,672.49	13,565.57		(4,975.01)	3,790,301.51
32	339 Other Plant and Misc. Equip.	421,289.86					421,289.86
33	<b>Total Transmission and Distribution</b>	<b>94,412,381.03</b>	<b>5,049,332.06</b>	<b>217,300.11</b>	<b>(11,932.96)</b>	<b>-</b>	<b>99,232,480.02</b>
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment	494,071.20	1,502.52				495,573.72
38	341 Transportation Equipment	2,489,747.07	298,551.66	155,466.31			2,632,832.42
39	342 Stores Equipment	-					
40	343 Tools, Shop and Garage Equipment (2)	513,850.78	25,225.88				539,076.66
41	344 Laboratory Equipment	135,564.44	15,271.93				150,836.37
42	345 Power Operated Equipment	400,845.17					400,845.17
43	346 Communication Equipment	1,201,196.75	5,446.00				1,206,642.75
44	347 Computer Equipment	3,646,765.68	983,494.26	18,424.78			4,611,835.16
45	348 Other Tangible Equipment	595,698.49	800.00				596,498.49
46	<b>Total General Equipment</b>	<b>9,477,739.58</b>	<b>1,330,292.25</b>	<b>173,891.09</b>	<b>-</b>	<b>-</b>	<b>10,634,140.74</b>
47	<b>Total (Accounts 101 and 106)</b>	<b>172,641,984.73</b>	<b>7,195,340.77</b>	<b>391,191.20</b>	<b>(11,932.96)</b>	<b>-</b>	<b>179,434,201.34</b>
48	104 Utility Plant Purchased or Sold**	-	-	-	-	-	-
49	<b>Total Utility Plant in Service</b>	<b>172,641,984.73</b>	<b>7,195,340.77</b>	<b>391,191.20</b>	<b>(11,932.96)</b>	<b>-</b>	<b>179,434,201.34</b>

## Notes

**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

**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)  
Property Held For Future Use (103)

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

NONE

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

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

Line No.	Nashua Humane Society Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1				
2	Access Road to Tinker Road BMP	22,581.00	---	45,000.00
3	Allds St. (Burke St.) Main Replacement	72,060.18	---	1,100,000.00
4	Asset Management & GIS	146,353.54	---	1,000,000.00
5	Belmont St, Nashua - 2014 Water Main Improvements	21,800.00	---	-
6	Bon Terrain Treatment Feasibility Evaluation	14,591.91	---	-
7	Broad Street Parkway project - misc invoices for project (including stored materials, plans	23,876.77	---	-
8	Cross St, Nashua - 2014 Water Main Improvements	28,700.00	---	50,000.00
9	Click Mibile (DPaC)	468,798.72	---	35,000.00
10	Eldridge St Nashua, Main Replacement	24,100.00	---	100,000.00
11	Foundry St Amherst Main Replacement	8,629.97	---	140,000.00
12	Lake Street Paving - carryover	43,492.46	---	-
13	Mitchell St. Main Replacement	7,123.91	---	-
14	Munis Enhancement Request-Discount Chg Code Level	7,700.00	---	8,000.00
15	Munis Services	56,372.30	---	124,000.00
16	Oak St, Nashua - 2014 Water Main Improvements	20,000.00	---	40,000.00
17	Purchase New Vehicle to Replace #40	28,094.00	---	-
18	PWW Pump Station Demo	15,097.64	---	60,000.00
19	Raw Water Transmission Main, Manchester St/Merrimack	15,249.36	---	3,500,000.00
20	Robinson Ct, Nashua - 2014 Water Main Improvements	39,300.00	---	400,000.00
21	Timberline Booster Station - Design Only	153,765.14	---	200,000.00
22	Will St. Planning & Design	87,559.75	---	7,013,000.00
23	WTP - Upgrade SCADA Network Infrastructure	14,370.13	---	10,000.00
24	WTP Server for LIMS & WIMS	8,400.53	---	45,000.00
25	WTP Solar Project	56,820.80	---	25,000.00
26	Other Projects - Miscellaneous	8,164.75	---	-
27			---	-
28			---	-
29			---	-
30			---	-
31			---	-
32			---	-
33			---	-
34			---	-
35			---	-
36			---	-
37			---	-
38			---	-
39	<b>Total</b>	<b>1,393,002.86</b>		

**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	\$ 42,687,139.65
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	\$ 4,386,586.60
3	Net charges for plant retired	\$ 47,073,726.25
4	Book cost of plant retired	\$ 391,191.20
5	Cost of removal	\$ 374,969.00
6	Salvage (credit)	\$ (61,329.34)
7	Net charges for plant retired	\$ 46,368,895.39
8	Other (debit) or credit items	\$ -
9	Theoretical Depreciation Reserve	\$ (353,160.00)
10	Adjustments to true up GL to BNA	\$ -
11		
12		
13	Balance end of year	\$ 46,015,735.39

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

13	Source of Supply and Pumping Plant	\$ 17,172,451.44
14	Water Treatment Plant	\$ 5,072,722.50
15	Transmission and Distribution Plant	\$ 28,364,159.80
16	General Plant	\$ 6,223,328.82
17	Intangible Plant	\$ 170,876.15
18	Accumulated Depreciation - Loss	\$ (5,052,920.56)
19	Accumulated Depreciation - Cost of Removal	\$ (3,109,602.76)
20	Accumulated Theoretical Depreciation Reserve	\$ (2,825,280.00)
21	Total	\$ 46,015,735.39

1 Revised - 3/10/15

**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  
\*\*\*
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	\$ 28,856.17	5.0000%	1,442.82
2	302 Franchise	\$ 229,132.31	3.6748%	8,420.18
3	303 Land & Land Rights	\$ 1,917,014.17	0.0000%	-
4	304 Structures & Improvements	\$ 36,197,311.04	2.3421%	847,764.52
5	305 Collecting & Impounding Reservoirs	\$ 2,909,457.71	1.7910%	52,109.65
6	306 Lake, River & Other Intake	\$ 22,242.78	3.3333%	741.42
7	307 Wells and Springs	\$ 1,337,777.32	3.2915%	44,032.60
8	308 Infiltration Galleries and Tunnels	\$ 1,543.33	3.3331%	51.44
9	309 Supply Mains	\$ 533,070.80	1.5000%	7,996.06
10	310 Power Generation Equipment	\$ 1,163,370.31	4.5367%	52,778.54
11	311 Pumping Equipment	\$ 6,435,598.68	3.7698%	242,611.39
12	320 Water Treatment Equipment	\$ 18,792,205.96	3.5843%	673,570.27
13	330 Distribution Reservoirs & Standpipes	\$ 8,031,606.30	2.1566%	173,206.35
14	331 Transmission & Distribution Mains	\$ 67,684,844.07	1.4717%	996,137.08
15	333 Services	\$ 13,037,478.97	2.0615%	268,771.05
16	334 Meter & Meter Installations	\$ 6,266,959.43	4.2347%	265,383.97
17	335 Hydrants	\$ 3,790,301.54	2.1753%	82,448.72
18	339 Other Plant & Miscellaneous Equipment	\$ 421,289.86	2.5000%	10,532.31
19	340 Office Furniture & Equipment	\$ 495,573.72	7.5792%	37,560.77
20	341 Transportation Equipment	\$ 2,632,832.42	8.3549%	219,970.41
21	343 Tool Shop & Garage Equipment	\$ 539,076.66	6.3547%	34,256.66
22	344 Laboratory Equipment	\$ 150,836.37	4.4260%	6,675.95
23	345 Power Operated Equipment	\$ 400,845.17	4.6558%	18,662.71
24	346 Communication Equipment	\$ 1,206,642.75	5.1945%	62,679.37
25	347 Computer Equipment	\$ 4,611,835.16	5.5611%	256,468.58
26	348 Other Tangible Equipment	\$ 596,498.49	3.7408%	22,313.78
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 179,434,201.49		4,386,586.60

**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	NONE
2	Amortization Accruals for year:	
3	(specify accounts debited)	
4		
5		
6		
7		
8		
9		
10		
11		
12	Total Accruals	\$ -
13	Total (line 1 plus line 12)	\$ -
14	Net charges for retirements during year:	
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	
24	Other (debits) and credits (describe separately)	
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	\$ -

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

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

Line No.	Description and Location (a)	Balance Beginning of Year (b)	Purchases, Sales, Transfers etc. (c)	Balance End of Year (d)
1	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	

**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)	NONE						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	<b>TOTALS</b>			\$ -	-	\$ -	\$ -	\$ -



**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		
3	NONE	
4		
5		
6	TOTAL	\$ -
7	<b>Depreciation Funds (Account 127)</b>	-
8		
9	NONE	
10		
11		
12	TOTAL	\$ -
13	<b>Other Special Funds (Account 128)</b>	-
14		
15	NONE	
17		
18	TOTAL	\$ -

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

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

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

Revised - 5/6/15

**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	\$ 1,564,497.44	\$ 1,701,454.54	\$ (136,957.10)
4	Other Water Companies			\$ -
5	Public Authorities			\$ -
6	Merchandising, Jobbing and Contract Work	\$ 333.13	\$ (10,972.95)	\$ 11,306.08
7	Other		\$ -	\$ -
8	Total (Account 141)	\$ 1,564,830.57	\$ 1,690,481.59	\$ (125,651.02)
9	Other Accounts Receivable (Account 142)	\$ 51,916.47	\$ 11,208.14	\$ 40,708.33
10	<b>Total Notes and Accounts Receivable</b>	\$ 1,616,747.04	\$ 1,701,689.73	\$ (84,942.69)
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)	\$ 32,181.12	\$ 31,146.88	\$ 1,034.24
12	<b>Notes and Accounts Receivable-Net</b>	\$ 1,584,565.92	\$ 1,670,542.85	\$ (85,976.93)

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		31,146.88
2	Provision for uncollectible for current year (Account 403)	74,360.10	
3	Accounts written off	81,648.38	
4	Collections of accounts written off	8,322.52	
5			
6			
7			
8	Net Total		
9	Balance end of year		32,181.12

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

**Final Bills:**

- Customer sent bill. (They are given 20 days to pay.)
- Customer sent collection notice at 31 days, given 14 days to pay or make arrangements.
- Bill given to Collection Agency if not paid within 14 days. At this point, PWW writes off the bill. The accounts are charged off in MUNIS. Customer given 10 days to pay once at collection.
- At this point the Company will write off the bill.
- If customer has no usage, no payments for 6 months and water is shut off at street, the property will be considered vacant and the account will be written off and sent to collections.

**Active Customers:**

- Customer sent bill. (They are given 20 days to pay.)
- Customer sent past due notice at 31 days if they have not received any notice within the last 12 months, given 14 days to pay or make arrangements.
- Customer sent disconnect notice at 45 days, or if they have had a past due in the last 12 months sent at 31 days, given 14 days to pay or make arrangements.
- Customer still has not paid, they are shut off.

**\* Shut-off Notices:**

Tenant notice given to customers flagged as tenants. They are mailed.  
(Mailed tenant notices have 14 days to pay)

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

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

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

**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	750,469.27	735,995.76	14,473.51
5	Totals (Account 151)	750,469.27	735,995.76	14,473.51
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	<b>Totals Material and Supplies</b>	750,469.27	735,995.76	14,473.51

**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	\$ 80,950.30	\$ 70,037.10	\$ 10,913.20
2	Prepaid Rents	\$ -	\$ -	\$ -
3	Prepaid interest	\$ -	\$ -	\$ -
4	Miscellaneous Prepayments (1)	\$ 350,995.36	\$ 361,133.85	\$ (10,138.49)
5	<b>Totals Prepayments</b>	\$ 431,945.66	\$ 431,170.95	\$ 774.71

**Notes:**

- (1) The miscellaneous prepayments include prepayments for medical & health insurance, operator permits, computer software and hardware maintenance, and membership fees.

## 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	<b>Accr. Interest and Dividends Receivable (Account 171)</b>	\$ -		\$ -
2				\$ -
3				\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8	<b>TOTALS</b>	\$ -	\$ -	\$ -
9	<b>Rents Receivable (Account 172)</b>	\$ -		\$ -
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16	<b>TOTALS</b>	\$ -	\$ -	\$ -
17	<b>Accrued Utility Revenues (Account 173)</b>			
18	Unbilled Water Revenues	\$ 1,635,389.00	\$ 1,579,350.00	\$ 56,039.00
19				\$ -
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24	<b>TOTALS</b>	\$ 1,635,389.00	\$ 1,579,350.00	\$ 56,039.00
25	<b>Misc. Current and Accrued Assets (Account 174)</b>	\$ -		\$ -
26				\$ -
27				\$ -
28				\$ -
29				\$ -
30				\$ -
31				\$ -
32	<b>TOTALS</b>	\$ -	\$ -	\$ -

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)								
2	4.70% BFA Loan Due 2035					263,719.00	-	12,125.04	251,593.96
3	IDA Loans & Other (3)	-				10,554.00	-	2,892.60	7,661.40
4	IDA Loans 7.5% (3)	-				9,364.00	-	2,043.00	7,321.00
5	5.00% BFA Loan Due 2035 (3)	-				149,988.00	-	6,905.88	143,082.12
6	7.40% AMUL Loan Due 2021	8,000,000.00		03/96	03/21	46,882.00	-	6,618.84	40,263.16
7	6.30% BFA Loan Due 2022	4,000,000.00		05/97	05/22	73,490.00	-	8,818.92	64,671.08
8	4.70% BFA Loan Due 2035	1,830,000.00		01/05	01/35	181,608.00	-	8,679.24	172,928.76
9	4.60% BFA Loan Due 2030	2,345,000.00		01/05	01/30	275,983.00	-	17,301.48	258,681.52
10	4.50% BFA Loan Due 2025	1,205,000.00		01/05	01/25	123,329.00	-	11,250.96	112,078.04
11	4.70% BFA Loan Due 2035	12,125,000.00		10/05	10/35	1,069,859.00	-	49,205.28	1,020,653.72
12	5.00%/5.375% BFA Loan Due 2035	20,000,000.00			10/35	1,243,185.00	-	110,395.68	1,132,789.32
13	3.80%/2.3% SRF Loan Due 2022/2013	590,000.00		09/99	09/19	1,383.00	-	281.16	1,101.84
14	WTP SRF Loan Due 2029	3,000,000.00		07/09	06/29	3,632.00	-	234.24	3,397.76
15	2.952% Drew Woods SRF Loan	842,390.00		07/12	06/32	8,182.00	-	442.32	7,739.68
16	Bank of NY Admin Fees (2)					2,186.00	-	100.44	2,085.56
17	Stimulus Financing Approval (1)					10,919.00	-	874.64	10,044.36
18	Annual Bond Rating AULI Bonds					-	14,825.58	1,918.62	12,906.96
19	SRF Loans						16,046.33		16,046.33
20	Integrated Capital Finance Plan						1,182,006.56	7,568.05	1,174,438.51
21	<b>TOTALS</b>	<b>53,937,390.00</b>	<b>-</b>			<b>3,474,263.00</b>	<b>1,212,878.47</b>	<b>247,656.39</b>	<b>4,439,485.08</b>
22	Unamortized Premium on Debt (Account 251)								
24	B-1, BC-3&4 BFA Loans Due 2035	20,000,000.00	178,645	10/06	10/35	426,710.00	-	37,132.00	389,578.00
25	Series 2014 A Bonds	41,885,000.00	23,350,000	12/14		-	1,941,943.65		1,941,943.65
26									
27	<b>TOTALS</b>	<b>61,885,000.00</b>	<b>23,528,645</b>			<b>426,710.00</b>	<b>1,941,943.65</b>	<b>37,132.00</b>	<b>2,331,521.65</b>

**Note:**

- (1) Represents debt issuance costs related to ARRA financing
- (2) Represents admin fees for the BFA series loans other than the 6.3% BFA loan
- (3) The debt issuance costs and amortization reflected is from retired debt

\$ 235,531.35

3/30/15 - 5/16/15

**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)	Amortization Start Date	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							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	TOTALS		\$ -	\$ -		\$ -	\$ -

**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	Preliminary Survey/Investigation Charges					-
2						-
3	Ash Street Main Replacement	1,985				1,985.41
4	Lovell Street Main Replacement	2,444				2,444.16
5	Brook Street Main Replacement	2,003				2,003.35
6	Sarasota Main Replacement	1,061				1,061.36
7	Chestnut Main Replacement	2,710				2,710.38
8	Burritt Main Replacement	1,050				1,049.64
9	Bridle Path Main Replacement	739				739.47
10	Hamilton Main Replacement	1,000				1,000.00
11	Verona Main Replacement	1,153				1,153.25
12	Rochette Main Replacement	624				623.55
13	Lake Main Replacement	2,821				2,821.31
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21	<b>TOTALS</b>	<b>17,591.88</b>			\$ -	<b>17,591.88</b>

Reviewed - 6/12/15

Revised - 5/6/15

F-28 MISCELLANEOUS DEFERRED DEBITS (Accounts 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	Acquisition Premium - MARA (1)	75,450,817.71		407.10	1,714,899.98	73,735,917.73
2	Mast Road Railroad Crossing	4,860.10		407.30	883.67	3,976.43
3	BOND DEFEASANCE PREMIUM	44,603.46		407.30	9,731.67	34,871.79
4	UNION NEGOTIATIONS - 2010	-		186.20	-	-
5	RATE CASE EXPENSE: 2012	70,926.05	45,177.60	186.20	1,823.10	114,280.55
6	Deferred Asset - SERP	624,594.99	24,630.53	186.20	-	649,225.52
7	2007 Cell Tower Lease Sale	(23,949.85)		407.30	(23,949.85)	-
8	HI-Lo Well #4 Redevelop 2010	16,907.71		407.30	1,029.91	15,877.80
9	Watershed Study 2011	(312.50)		407.30	89.28	(401.78)
10	NRPC - Mutual Aid Study	6,304.66		407.30	1,891.39	4,413.27
11	Catch Basin Marking 2004	528.87		407.30	528.87	-
12	VEBA Trust - Union	647,858.62	25,031.60	186.20	-	672,890.22
13	VEBA Trust - Non-Union	285,143.44	3,822.80	186.20	-	288,966.24
14	Pennichuck Brook Watershed Study	23,304.03		407.30	6,214.38	17,089.65
15	Harris Pond Bathymetric Survey	39,894.50		407.30	5,039.31	34,855.19
16	Upper Merrimack Watershed Study	39,050.01		407.30	6,600.00	32,450.01
17	Facility Study: Nashua/Merrimack	4,463.53		407.30	796.19	3,667.34
18	Watershed Monitor - Sediment Dep (3)	36,558.85		407.30	4,100.07	32,458.78
19	Watershed: BMP Retrofit Evaluation	1,764.58		407.30	847.00	917.58
20	Watershed Restoration Plan (4)	62,447.17	2,182.10	407.30	7,173.43	57,455.84
21	OSHA Compliance	54,238.59		407.30	19,723.14	34,515.45
22	Web Site Upgrade - 2011	8,357.54			2,785.85	5,571.69
23	MSDC Charges	359,473.77		407.30	27,238.33	332,235.44
24	Deferred Asset Pension (2)	3,815,045.00	2,852,624.00	186.20	-	6,667,669.00
25	Deferred Asset Post 65 Health (2)	(6,362.50)	305,099.50	186.20	-	298,737.00
26	Deferred Asset Early Rellre Health (2)	(486,834.77)		186.20	16,957.23	(483,792.00)
27	UNION NEGOTIATIONS - 2013	72,020.51	4,684.26	407.30	39,906.01	36,798.76
28	WATERSHED GRDWTR MONT: PENN BRK (5)	20,873.91		407.30	2,159.38	18,714.53
29	WATERSHED SCHOOL EDUCATION (6)	9,330.41	16,402.90	407.30	2,151.90	23,581.41
30	WATERSHED-ROOF LEADER EDUCAT (7)	14,584.05	1,872.50	407.30	1,671.31	14,765.24
31	STORMWATER BMP RETROFIT EVAL (8)	20,871.00		407.30	2,319.00	18,552.00
32	CROSS CONNECTION SURVEY-NASHUA (9)		46,314.25	186.20	385.95	45,928.30
33	FEAS STUDY-STSWEE/CATCH BASIN (10)		37,305.50	186.20	3,730.55	33,574.95
34	ASSET MANAGEMENT ASSESS STUDY (11)		177,637.44	186.20	17,763.78	159,873.66
35	SARBANES-OXLEY	(0.03)		186.20		(0.03)
36						
37						
38						
39						
40						
41						
42	<b>TOTALS</b>	<b>81,237,343.41</b>	<b>3,542,784.98</b>		<b>1,874,490.83</b>	<b>82,905,637.56</b>

Notes:

- (1) Order 25,292 (DW 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) The Company adopted SFAS 158 and recorded underfunded pension and postretirement obligations with offsets to deferred charges. The account activity reflects the changes in the unfunded benefit obligation and updated actuarial valuation.
- (3) Represents costs to establish locations and methods to accurately measure the build up of sediments in the ponds associated with Pennichuck Brook.
- (4) Represents costs associated with updating the 2007 Pennichuck Brook Watershed Plan to reflect local and State regulations changes.
- (5) Represents costs associated with the installations of monitors at key locations near the ponds to measure phosphorus in the ground water.
- (6) Represents costs associated with elementary school education program on watershed. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (7) Represents costs associated with educating watershed communities on the benefits of disconnecting roof leaders from storm drain systems. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (8) Represents costs associated with completing the evaluation of BMP's within the watershed and analysis of their effectiveness and condition.
- (9) Surveying industrial and commercial business needs for potential cross connections.
- (10) Evaluated the benefit and cost of parking lot and catch basin cleaning of private businesses throughout the watershed.
- (11) Evaluation of the current Company asset management practices to determine possible updates for the best practice for managing its assets.

**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	\$ -	\$ -		\$ -	\$ -

**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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTALS</b>		\$ -	\$ -	\$ -

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

## 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)	300.00	300.00	100.00	30,000.00		300.00	30,000.00	-	-
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTALS	300.00	300.00		30,000.00	-	300.00	30,000.00	-	-
11	Preferred Stock (Account 204)									
12										
13										
14										
15										
16										
17										
18										
19										
20	TOTALS	-	-		-	-	-	-	-	-

**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	<b>Capital Stock Subscribed (Accounts 202 and 205)</b>		
2			
3			
4	<b>NONE</b>		
5			
6			
7			
8			
9			
10			
11	<b>TOTALS</b>	-	\$ -
12	<b>Capital Stock Liability For Conversion (Accounts 203 and 206)</b>		
13			
14			
15	<b>NONE</b>		
16			
17			
18			
19			
20			
21			
22	<b>TOTALS</b>	-	\$ -
23	<b>Installments Received on Capital Stock (Account 208)</b>		
24			
25			
26	<b>NONE</b>		
27			
28			
29			
30			
31			
32			
33			
34	<b>TOTALS</b>	-	\$ -

**F-33 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 Recquired 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	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
2		
3		
4	NONE	
5		
6		
7		
8		
9	<b>TOTAL</b>	\$ -
10	<b>Gain on Resale or Cancellation of Recquired Capital Stock (Account 210)</b>	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	<b>TOTAL</b>	\$ -
20	<b>Other Paid-In Capital (Account 211)</b>	
21		
22	Dividend Reinvestment Plan	299,012.00
23	Equity Infusion from Parent	11,955,000.00
24	Additional Paid in Capital	26,757,129.00
25	Paid in Capital from City of Nashua Acquisition Order 25,292	93,647,294.19
26	Dividend	(7,013,838.71)
27		
28		
29	<b>TOTAL</b>	<b>125,644,596.48</b>

**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	<b>Discount on Capital Stock (Account 212)</b>	-
2		
3		
4	NONE	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	<b>TOTAL</b>	\$ -
15	<b>Capital Stock Expense (Account 213)</b>	-
16		
17		
18	NONE	
19		
20		
21		
22		
23		
24		
25		
26		
27		
28	<b>TOTAL</b>	\$ -

**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			Commission Order
					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	Business Finance Authority	05/01/97	01/1/22	2,600,000.00	6.300%	168,000.00				22,559
4	Business Finance Authority	01/01/05	01/01/30	2,310,000.00	4.600%	106,605.00				24,395
5	Business Finance Authority	01/01/05	01/01/25	1,175,000.00	4.500%	52,875.00				24,395
6	Business Finance Authority	01/01/05	01/01/35	1,765,000.00	4.700%	83,660.00				24,395
7	Business Finance Authority	10/13/05	10/01/35	12,125,000.00	4.700%	569,875.00				24,510
8	American United Life	03/01/96	03/01/21	4,800,000.00	7.400%	360,133.33				22,004
9	Revolving Loan Fund	9/1/1999	05/01/22	161,312.18	3.800%	6,587.38				22,959
10	Revolving Loan Fund	12/15/2014	01/01/45	5,300,000.00	4.500%	10,600.00				25,734
11	Revolving Loan Fund	04/26/06	07/01/29	2,451,291.00	4.488%	112,821.35				24,548
12	Revolving Loan Fund	06/01/11	05/01/31	397,063.49	2.952%	11,972.64				24,957
13	Revolving Loan Fund	08/01/12	07/01/32	1,197,537.42	2.864%	34,966.75				24,957
14	Revolving Loan Fund	02/01/12	01/01/32	271,208.68	2.864%	7,926.24				24,984
15	Revolving Loan Fund	10/01/12	09/01/32	90,824.44	2.864%	2,651.20				24,957
16	Revolving Loan Fund	07/01/12	06/01/32	759,406.00	2.952%	22,945.70				25,114
17	Business Finance Authority	5/1/2008	10/01/35	7,475,000.00	5.000%	373,750.00				24,510
18	Business Finance Authority	5/1/2008	10/01/35	12,100,000.00	5.375%	651,382.81				24,510
19	Revolving Loan Fund	8/1/2014	TBD	40,756.00	1.000%					25,649
20	Revolving Loan Fund	9/1/2014	TBD	407,729.00	1.000%					25,649
21	Revolving Loan Fund	9/1/2014	TBD	834,580.80	1.000%					25,649
22	Revolving Loan Fund	12/15/2014	01/01/45	41,885,000.00	various	82,194.15				25,734
23										
24										
25	<b>TOTALS</b>			98,146,709.01		2,658,946.55	\$ -	\$ -		
26	Advances from Associated									
27	Companies (Account 223)									
28	Parent Company			(16,753,043.28)	0.00	(55,511.02)				
29										
30	<b>TOTALS</b>			(16,753,043.28)		(55,511.02)	\$ -	\$ -		
31	Other Long Term Debt									
32	(Account 224)									
33	Interest on Customer Deposits			-		-				
34	(Account 235)									
35	<b>TOTALS</b>			-		\$ -	\$ -	\$ -		

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

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

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

**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					-	
3	NONE				-	
4					-	
5					-	
6					-	
7					-	
8					-	
9					-	
10					-	
11	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13					-	
14	NONE				-	
15					-	
16					-	
17					-	
18					-	
19					-	
20					-	
21					-	
22	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**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	FICA Taxes Payable	Federal	\$ (31.15)		\$ 557,014.06	\$ 557,014.06		\$ (31.15)	
2	SUTA Taxes Payable	State	\$ -		\$ 8,296.10	\$ 8,296.10		\$ -	
3	FUTA Taxes Payable	Federal	\$ -		\$ 4,715.39	\$ 4,715.39		\$ -	
4	NH Business Profit Taxes Payable	State	\$ -		\$ 538,053.12	\$ 538,053.12		\$ -	
5	Local Property Taxes	State	\$ -	\$ 812,764.88	\$ 3,898,575.90	\$ 3,872,262.59	\$ -	\$ -	\$ 786,451.57
6	Employees Withholding Payable	Federal	\$ -		\$ -	\$ -		\$ -	
7	Franchise Fees	State	\$ -		\$ -	\$ -		\$ -	
8	Deferred	Federal	\$ -		\$ -	\$ -		\$ -	
9	Investment Tax Credit	Federal	\$ -		\$ (33,036.00)	\$ (33,036.00)		\$ -	
10	Local Property Taxes C S	State	\$ -		\$ -	\$ -		\$ -	
11	Federal		\$ 6,483.46		\$ 1,969,274.40	\$ 1,971,555.50		\$ 4,202.36	
12	Mass State Tax SUTA		\$ -		\$ 334.12	\$ 334.12		\$ -	
13									
14									
15									
16									
17									
18									
19									
20	<b>TOTALS</b>		\$ 6,452.31	\$ 812,764.88	\$ 6,943,227.09	\$ 6,919,194.88	\$ -	\$ 4,171.21	\$ 786,451.57

Revised - 5/16/15

**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		
3		
4		
5		
6		
7		
8		
9		
10		
11	<b>TOTAL</b>	<b>\$ -</b>
12	<b>Matured Interest (Account 240)</b>	-
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	<b>\$ -</b>
23	<b>Misc. Current and Accrued Liabilities (Account 241)</b>	
25		
26	Union Dues Payable	3,744.41
27	401K Loan Withholding Payable	11,228.24
28	United Way Withheld	685.00
29	ESPP Withholding	-
30	Long Term Care	-
31	Dependent Care - FSA	-
32	LTD Insurance - UNUM	(491.31)
33	Life Insurance Withheld	(1,976.79)
34	Miscellaneous Current/Accrued Liability	408,390.26
35	Retirement Liability: Health	190,958.00
36	Acc Liab: Sup Exec Retire Plan	634,256.39
37	Post Employee Health Liability	2,809,183.00
38	Accrued Liability - Retainage	96,360.23
39	Accrued Payroll	85,953.49
40	Accrued Bonus	-
41	Accrued Vacation	87,387.05
42	Accrued Employer Taxes	7,619.06
43	Miscellaneous Withheld	(10.00)
44		
45		
46		
47		
48	<b>TOTAL</b>	<b>\$ 4,333,287.03</b>

Revised - 5/6/15

**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	Customer Advances for Construction - MVD Interconnect	\$ 84,000.00
2		
3		
4		
5		
6		
7		
8		
9		
10	<b>TOTAL</b>	<b>\$ 84,000.00</b>

**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		
1	Deferred Tax Liability	\$ 246,109.06	282.2	\$ -	\$ -	\$ 246,109.06
2	Tyngsboro Water District	\$ -		\$ -	\$ 4,750.00	\$ 4,750.00
3	Old Nashua Rd - Verizon Tower Lease	\$ -	421.0	\$ 1,500.00	\$ 21,000.00	\$ 19,500.00
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	<b>TOTALS</b>	<b>\$ 246,109.06</b>		<b>\$ 1,500.00</b>	<b>\$ 25,750.00</b>	<b>\$ 270,359.06</b>

**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	Unamortized Investment Credit	\$ 635,778.00			223.3	\$ 33,036.00		\$ 602,742.00	
3									
4									
5									
6									
7									
8									
9									
10									
11	<b>Total Water Utility</b>	<b>\$ 635,778.00</b>		<b>\$ -</b>		<b>\$ 33,036.00</b>	<b>\$ -</b>	<b>\$ 602,742.00</b>	
12	Other: (list separately)								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	<b>Total Other</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
23	<b>Total</b>	<b>\$ 635,778.00</b>		<b>\$ -</b>		<b>\$ 33,036.00</b>	<b>\$ -</b>	<b>\$ 602,742.00</b>	

Revised - 5/6/15

**F-43 INVESTMENT TAX CREDIT 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			1977	71,609.00	3,158.00
2	3%			3%		
3	7%			4%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978	92,580.00	5,000.00
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976	Balance Forward 85,797	1,725	11 1/2%		
15	3%			1979	470,300.00	14,408.00
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

B) Detail for Credits Generated for Year not readily available by % amounts.

C) Credit Utilized for Year are being amortized annually at a composite rate of 2%

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**F-43 INVESTMENT TAX CREDIT 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	261,399.0	19,644	1983	76,311.00	23,108.00
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981	52,506.0	20,696	1984	185,984.00	26,828.00
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982	44,372.0	21,582	1985	310,092.00	33,036.00
35	3%			3%		
36	7%			4%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

\*\* Column (f) is an accumulated total of all the proceeding years.

*Revised - 5/16/15*

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

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

Line No.	Item (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2							
3							
4							
5							
6							
7	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
8	Injuries and Damages Reserve (Account 262)						
9							
10							
11							
12							
13							
14	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
15	Pensions and Benefits Reserve (Account 263)						
16	Accrued Liability - Pension (241.231)	5,256,919.00	231	(2,760,086.00)	926.20	-	8,017,005.00
17						-	
18						-	
19							
20							
21	<b>TOTALS</b>	5,256,919.00		(2,760,086.00)		\$ -	8,017,005.00
22	Miscellaneous Operating Reserves (Account 265)						
23							
24							
25							
26							
27							
28	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -

Revised - 5/16/15

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1 Revised - 5/16/15

**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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts	
			Debited to Account 410.1 (c)	Credited to Account 411.1 (d)
1	<b>Accelerated Amortization (Account 281)</b>			
2	Water:			
3	Pollution Control			
4	Defense Facilities			
5	Total Water	-	-	-
6	Other (Specify)			
7	<b>TOTALS</b>	-	\$ -	\$ -
8	<b>Liberalized Depreciation (Account 282)</b>			
9	Water		-	
10	Other		-	
11	<b>TOTALS</b>	-	\$ -	
12	<b>Other (Account 283)</b>			
13	Water			
14	Other - Deferred Income Tax	18,574,874.63	-	-
15	Other - Deferred Tax Asset	-	-	-
16	<b>TOTALS</b>	18,574,874.63	\$ -	\$ -
17	<b>Total (Accounts 281, 282, 283)</b>			
18	Water	-	-	-
19	Other (Specified)	18,574,874.63	-	-
20	<b>TOTALS</b>	18,574,874.63	\$ -	\$ -

**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
			-				10
\$ -	\$ -		-		-	-	11
							12
		183.00	-	See Note 1	957,627.74	19,532,502.37	14
		282.2	-		-	-	15
\$ -	\$ -		-		957,627.74	19,532,502.37	16
							17
					957,627.74	-	18
						19,532,502.37	19
\$ -	\$ -		-		957,627.74	19,532,502.37	20

**Notes:**

(1) Details of Adjustment Credits to Deferred Income Taxes are as follows:

Description	Credits	
	Debit Account No.	Amount
Record drawdown of deferred tax asset and liability accounts	283.106	(21,668)
Record increase in deferred taxes	233.3	979,296
		<u>957,628</u>

**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)	\$ 31,903,510.34
2	Credits during year (Tax adj. Gross up CIAC for Prepaid Inc Tax on CIAC)	\$ -
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)	\$ 1,950,454.94
5	Total Credits	\$ 1,950,454.94
6	Charges during year: Retirements	\$ -
7	Balance end of year (Account 271)	\$ 33,853,965.28

**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	\$ (6,364,424.32)
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	\$ (597,915.53)
4	Credit for plant retirement	\$ 827.73
5	Other (debit) or credit terms (1)	\$ -
6		\$ -
7		
8	Balance end of year	\$ (6,961,512.12)

Notes

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
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 main extension charges and customer connection charges	-		\$ -

Revised - 5/6/13

**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	Mains	(P)	1,095,393.87
2	Hydrants	(P)	9,977.06
3	Services	(P)	166,820.84
4	Tapping Fees	(C)	68,228.15
5	Power and Pumping Structures	(C)	167,000.00
6	Booster Stations	(P)	-
7	Impounding Reservoirs	(C)	33,035.00
8	Wells and Springs	(C)	117,000.00
9	Easements	(P)	-
10	Electric Pumping Equipment	(C)	110,000.00
11	Meters	(P)	-
12	Power Generation Equipment	(C)	40,000.00
13	Distribution Reservoirs and Standpipes	(C)	80,000.00
14	Water Treatment Equipment	(C)	36,000.00
15	Electric Pumping Equipment	(C)	-
16	Booster Stations	(C)	-
17	Supply Mains	(C)	12,000.00
18	Communication Equipment	(C)	15,000.00
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		1,950,454.92

**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	Booster Stations	\$ 348,808.64	2.46%	\$ (8,577.26)
2	Collecting & Impounding Reservoirs	\$ 95,635.00	1.79%	\$ (1,712.86)
	Communication Equipment	\$ 22,764.58	5.26%	\$ (1,198.13)
3	Distribution Mains	\$ 25,051,100.45	1.58%	\$ (394,872.19)
	Distribution Mains - Paving	\$ 25,900.00	1.57%	\$ (406.80)
	Distribution Reservoirs and Standpipes	\$ 80,000.00	2.18%	\$ (1,745.45)
4	Easements	\$ 958.97	0.00%	\$ -
5	Electric Pumping Equipment	\$ 627,424.71	4.40%	\$ (27,579.15)
6	Hydrants	\$ 1,142,658.31	2.15%	\$ (24,520.91)
7	Meters	\$ 8,237.12	4.78%	\$ (393.81)
8	Other Production Equipment	\$ 28,500.00	5.91%	\$ (1,684.07)
9	Power & Pumping Structures	\$ 280,090.00	2.44%	\$ (6,831.47)
10	Power Generation Equipment	\$ 98,435.78	5.22%	\$ (5,138.14)
11	Services	\$ 4,058,809.60	2.08%	\$ (84,362.39)
12	Source of Supply Structures	\$ 688,140.00	2.40%	\$ (16,538.05)
13	Tapping Fees	\$ 520,961.75	1.58%	\$ (8,253.00)
14	Transmission Mains	\$ 584,939.50	1.25%	\$ (7,311.74)
15	Transportation Equipment	\$ 1,120.87	9.45%	\$ (105.91)
16	Wells & Springs	\$ 141,480.00	3.76%	\$ (5,313.12)
17	Water Treatment Equipment	\$ 36,000.00	3.31%	\$ (1,191.08)
18	Supply Mains	\$ 12,000.00	1.50%	\$ (180.00)
19				\$ -
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36		\$ 33,853,965.28		
37				
38	<b>TOTALS</b>			\$ (597,915.53)

\*\* Straight line method used.

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		AVERAGE NO. OF CUSTOMERS PER MONTH (1)	
		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	23,694,243.56	\$ 437,407.87	3,713,624	12,026	26,975	357
3	462 Fire Protection Revenue **	4,099,618.84	\$ 25,337.14			869	22
4	466 Sales for Resale	5,321.00	\$ (1.25)				
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 27,799,183.40	\$ 462,743.76	3,713,624.00	12,026.00	27,844.00	379.00
<b>OTHER OPERATING REVENUES</b>							
8	470 Forfeited Discounts		\$ -				
9	471 Miscellaneous Service Revenues	117,651.00	\$ (5,145.09)				
10	472 Rents from Water Property	-	\$ -				
11	473 Interdepartmental Rents	-	\$ -				
12	474 Other Water Revenues	100,664.05	\$ 4,823.76				
13	Total Other Operating Revenues	\$ 218,315.05	\$ (321.33)				
14	400 Total Water Operating Revenues	\$ 28,017,498.45	\$ 462,422.43				

**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 One Week.
3. The period between the billing date and the date on which discounts are forfeited None.

(See schedule A-13 Important Changes During the Year, for important new territory added and important rate increases or decreases)

**Notes:**

\*\* Fire Protection Revenue Includes Hydrant & Fire Protection Charges

- (1) Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants may only represent a few accounts.

Revised - 5/16/15

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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 for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
1	<b>1. SOURCE OF SUPPLY</b>					
2	<b>Operations</b>					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses	76,676.54	8,541.54			
5	602 Purchased Water	393,059.84	(22,272.16)			
6	603 Miscellaneous Expenses	15,444.95	3,337.95			
7	604 Rents	-	-			
8	<b>Total Operation</b>	<b>485,181.33</b>	<b>(10,392.67)</b>	\$ -	\$ -	\$ -
9	<b>Maintenance</b>					
10	610 Maintenance Supervision and Engineering	548,026.58	131,041.58			
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	<b>Total Maintenance</b>	<b>548,026.58</b>	<b>131,041.58</b>		\$ -	\$ -
19	<b>Total Source of Supply</b>	<b>1,033,207.91</b>	<b>120,648.91</b>	\$ -	\$ -	\$ -
20	<b>2. PUMPING EXPENSES</b>					
21	<b>Operations</b>					
22	620 Operation Supervision and Engineering	-	-			
23	621 Fuel for Power Production	-	-			
24	622 Power Production Labor and Expenses	-	-			
25	623 Fuel or Power Purchased for Pumping	898,211.22	24,592.22			
26	624 Pumping Labor and Expenses	263,416.37	7,488.37			
27	625 Expenses Transferred-Credit	-	-			
28	626 Miscellaneous Expenses	93,763.37	8,525.37			
29	627 Rents	-	-			
30	<b>Total Operations</b>	<b>1,255,390.96</b>	<b>40,605.96</b>	\$ -	\$ -	\$ -

5/10/15

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
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	90,606.08	5,167.08			
35	632 Maintenance of Power Production Equipment	-	-			
36	633 Maintenance of Pumping Equipment	229,997.13	(15,576.87)			
37	Total Maintenance	320,603.21	(10,409.79)	\$ -	\$ -	\$ -
38	Total Pumping Expenses	1,575,994.17	30,196.17	\$ -	\$ -	\$ -
39	<b>3. WATER TREATMENT EXPENSES</b>					
40	<b>Operations</b>					
41	640 Operation Supervision and Engineering	-	-			
42	641 Chemicals	696,649.54	36,735.54			
43	642 Operation Labor and Expenses	637,730.60	68,145.60			
44	643 Miscellaneous Expenses	(48,576.60)	20,395.40			
45	644 Rents	-	-			
46	Total Operation	1,285,803.54	125,276.54	\$ -	\$ -	\$ -
47	<b>Maintenance</b>					
48	650 Operation Supervision and Engineering	-	-			
49	651 Maintenance of Structures and Improvements	-	-			
50	652 Maintenance of Water Treatment Equipment	101,933.67	(34,698.33)			
51	Total Maintenance	101,933.67	(34,698.33)	\$ -	\$ -	\$ -
52	Total Water Treatment Expenses	1,387,737.21	90,578.21	\$ -	\$ -	\$ -
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
54	<b>Operation</b>					
55	660 Operation Supervision and Engineering	1,298,096.96	156,098.96			
56	661 Storage Facilities Expenses	-	-			
57	662 Transmission & Distribution Lines Expenses	47,656.21	12,856.21			
58	663 Meter Expenses	81,698.84	(1,935.16)			
59	664 Customer Installations Expenses	11,672.89	1,968.89			
60	665 Miscellaneous Expenses	(135,554.88)	22,019.12			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)					
64	Operations					
65	666 Rents	-	-			
66	Total Operations	1,303,570.02	\$ 191,008.02	\$ -	\$ -	\$ -
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	556,991.03	102,898.03			
72	674 Maintenance of Fire Mains	-	-			
73	675 Maintenance of Services	288,299.32	70,872.32			
74	676 Maintenance of Meters	20,740.09	12,060.09			
75	677 Maintenance of Hydrants	129,941.16	21,816.16			
76	678 Maintenance of Miscellaneous Equipment	132,387.22	24,514.22			
77	Total Maintenance	\$ 1,128,358.82	232,160.82	\$ -	\$ -	\$ -
78	Total Transmission and Distribution Expenses	\$ 2,431,928.84	423,168.84	\$ -	\$ -	\$ -
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	-	-			
82	902 Meter Reading Expenses	63,465.14	4,133.14			
83	903 Customer Records and Collection Expenses	304,464.55	(12,861.45)			
84	904 Uncollectible Accounts	74,360.10	14,624.10			
85	905 Miscellaneous Customer Accounts Expenses	-	-			
86	Total Customer Accounts Expenses	\$ 442,289.79	5,895.79	\$ -	\$ -	\$ -
87	6. Sales Expenses					
88	Operations					
89	910 Sales Expenses	-	-			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
93	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
94	<b>Operations</b>					
95	920 Administrative and General Salaries	2,360,141.34	72,975.34			
96	921 Office Supplies and Other Expenses	487,004.79	20,746.79			
97	922 Administrative Expenses Transferred-Cr.	(1,417,595.76)	(22,844.76)			
98	923 Outside Services Employed	332,151.14	119,776.14			
99	924 Property Insurance	585,505.43	31,166.43			
100	925 Injuries and Damages	-	-			
101	926 Employee Pension and Benefits	3,256,263.16	(864,653.84)			
102	927 Franchise Requirements	-	-			
103	928 Regulatory Commission Expenses	90,848.00	(1,520.00)			
104	929 Duplicate Charges Cr.	-	-			
105	930 Miscellaneous General Expenses	(1,933,659.88)	(51,055.88)			
106	931 General Rents	-	-			
107	Total Operation	3,760,658.22	(695,409.78)	\$ -	\$ -	\$ -
108	<b>Maintenance</b>					
109	950 Maintenance of General Plant	472,300.88	22,124.88			
110	Total Administrative and General Expenses	4,232,959.10	(673,284.90)	\$ -	\$ -	\$ -
111	Total Operation and Maintenance Expenses	11,104,117.02	(2,796.98)	\$ -	\$ -	\$ -

SUMMARY OF OPERATION AND MAINTENANCE EXPENSES

Functional Classification (a)		Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses	\$ 485,181.33	\$ 548,026.58	\$ 1,033,207.91
113	Pumping Expenses	\$ 1,255,390.96	\$ 320,603.21	\$ 1,575,994.17
114	Water Treatment Expense	\$ 1,285,803.54	\$ 101,933.67	\$ 1,387,737.21
115	Transmission and Distribution Expenses	\$ 1,303,570.02	\$ 1,128,358.82	\$ 2,431,928.84
116	Customer Accounts Expenses	\$ 442,289.79	\$ -	\$ 442,289.79
117	Sales Expenses	\$ -	\$ -	\$ -
118	Administrative and General Expenses	\$ 3,760,658.22	\$ 472,300.88	\$ 4,232,959.10
119	Total	\$ 8,532,893.86	\$ 2,571,223.16	\$ 11,104,117.02

Revised - 5/16/15

1 Revised - 5/6/15

**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, line 6 and 7 respectively and applicable balance sheet account schedules.

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	<b>Amortization of Utility Plant Acquisition Adjustment</b>			
2	<b>Account 406</b>			
3				
4	Bon Terrain Adjustment	\$ 384,880.00	2.6491%	\$ (10,195.94)
5	Souhegan Woods Adjustment	\$ 460,025.00	3.6586%	\$ (16,830.65)
6				
7				
8				
9	<b>TOTAL</b>			\$ (27,026.59)
10	<b>AMORTIZATION EXPENSE-OTHER</b>			
11	<b>Amortization of Limited Term Plant-Account 407.1</b>			
12	Acquisition Premium			\$ 1,714,899.98
13				
14				
15				
16				
17				
18	<b>TOTAL</b>			\$ 1,714,899.98
19	<b>Amortization of Property Losses-Account 407.2</b>			
20				
21				
22				
23				
24				
25				
26				
27	<b>TOTAL</b>			\$ -
28	<b>Amortization of Other Utility Charges-Account 407.3</b>			
29	Deferred Charges			\$ 140,810.52
30				
31	Theoretical Depr Reserve			\$ (353,160.00)
32				
33				
34	See attached for detail			
35				
36	<b>TOTAL</b>			\$ (212,349.48)
37	<b>TOTAL-Account 407</b>			\$ 1,502,550.50

Notes:

Revised - 5/6/15

**F-49 Amortization of Other Utility Charges  
(407.3 Detail)**

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	THEORETICAL DEPRECIATION RESERVE - 2007	(3,531,600.00)	10.00%	(353,160.00)
2	MAST RD RAILROAD CROSSING-RECONSTRUCTION-MERRIMCK,NH	22,091.66	4.00%	883.67
3	SARBANES-OXLEY			
4	BOND DEFEASANCE PREMIUM	117,639.49	8.27%	9,731.67
5				
6	UNION NEGOTIATIONS 2013	72,020.51	55.41%	39,906.01
7	2007 CELL TOWER LEASE SALE	208,756.00	-11.47%	(23,949.85)
8	HI-LO WELL #4 REDEVELOP 2010	20,598.22	5.00%	1,029.91
9				
10	NRPC MUTUAL AID STUDY	18,913.93	10.00%	1,891.39
11	CATCH BASIN MARKING 2004	10,577.29	5.00%	528.87
12				
13	PENNICHUCK BROOK WATERSHED STUDY	116,577.34	5.33%	6,214.38
14	HARRIS POND BATHYMETRIC SURVEY	49,942.00	10.08%	5,039.31
15	UPPER MERRIMACK WTRSHED STUDY	66,000.00	10.00%	6,600.00
16	FACILIT STUDY:NASHUA/MERRIMACK	7,961.85	10.00%	796.19
17	WATERSHED MONITOR-SEDIMENT DEP	26,168.56	15.67%	4,100.07
18	WATERSHED: BMP RETROFIT EVALUATION	4,235.00	20.00%	847.00
19	WATERSHED RESTORATION PLAN	60,375.00	11.88%	7,173.43
20	OSHA COMPLIANCE	93,599.96	21.07%	19,723.14
21				
22	WEB SITE UPGRADE 2011	2,233.48	124.73%	2,785.85
23	WATERSHED STUDIES 00-02	163,259.26	0.05%	89.28
24	MSDC CHARGES	679,636.00	4.01%	27,238.33
25	WATERSHED GRDWTR MONT:PENN BRK	21,544.00	10.02%	2,159.38
26	WATERSHED SCHOOL EDUCATION	9,601.00	22.41%	2,151.90
27	STORMWATER BMP RETROFIT EVAL	23,190.00	10.00%	2,319.00
28	WATERSHED-ROOF LEADER EDUCATION	14,765.24	11.32%	1,671.31
29	CROSS CONNECTION SURVEY-NASHUA	46,314.25	0.83%	385.95
30	FEAS STUDY-STSWEE/CATCH BASIN	37,305.50	10.00%	3,730.55
31	ASSET MANAGEMENT ASSESS STUDY	177,637.44	10.00%	17,763.78
32				
33				
34				(212,349.48)

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	<b>FEDERAL</b>						
2	FICA	557,014.06	557,014.06				
3	FUTA	4,715.39	4,715.39				
4	Provisions/Federal Income Tax - Current	1,245,930.44		1,245,930.44			
5	Provisions/Federal Income Tax - Deferred	723,343.96		723,343.96			
6	Investment Tax Credit	(33,036.00)		(33,036.00)			
7							
8	<b>STATE</b>						
9							
10	Unemployment Tax	8,296.10	8,296.10				
11	Franchise Fee Tax						
12	NH Business Profit Tax - Current	303,769.34		303,769.34			
13	NH Business Profit Tax - Deferred	234,283.78		234,283.78			
14							
15	<b>LOCAL</b>						
16	Property Taxes	3,898,575.90	3,898,575.90				
17							
18							
19	Misc Adjustment Franchise Fees						
20	Other Taxes & Licenses	-	-	-			
21	Mass Exercise Tax	-	-	-			
22	Mass SUTA Tax	334.12	334.12				
23							
24	<b>TOTALS</b>	<b>6,943,227.09</b>	<b>4,468,935.57</b>	<b>2,474,291.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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	<b>Gain on disposition of property:</b>			
2				
3	Gain from Ashley Commons ARRA Loan Forgiveness (1)	-		11,297.04
4	Gain from Amory ARRA Loan Forgiveness (1)	-		7,531.44
5	Gain from French Hill ARRA Loan Forgiveness (1)	-		32,636.04
6	Gain from Glenn Ridge ARRA Loan Forgiveness (1)	-		2,460.24
7				
8				
9				
10				
11				
12	<b>Total Gain</b>			53,924.76
13	<b>Loss on disposition of property:</b>			
14				
15		-		-
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>Total Loss</b>			-
25	<b>NET GAIN OR LOSS</b>			53,924.76

**Note:**

- (1) The gains represent a partial debt forgiveness tied to the forgivable portion of ARRA loan repayments.

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

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

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6	Jobbing	396,458.43			
7					
8					
9					
10	Total Revenues (Account 415).....	396,458.43	\$ -	\$ -	\$ -
11	<b>Costs and Expenses:</b>				
12	Cost of Sales (list major classes of cost).....				
13	Jobbing Expenses	220,591.67			
14	Operating Revenue deducts	-			
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)	220,591.67	\$ -	\$ -	\$ -
31					
32	Net Income (before taxes)	175,866.76	\$ -	\$ -	\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....	-	\$ -	\$ -	\$ -
37	Net Income (after taxes).....	175,866.76	\$ -	\$ -	\$ -

\*\* Taxes calculated on a consolidated basis (all income) for PWW Inc.

Revised - 6/12/15

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

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

Line No.	Item (a)	Amount (b)
1	Interest and Dividend Income (Account 419)	
2	Interest Income	\$ -
3		
4	NONE	
5		
6		
7		
8		
9		
10		
11		
12	<b>Total</b>	\$ -
13	Nonutility Income (Account 421)	
14		
15	Verizon Tower Lease	\$ 13,500.00
16	Recovery on vehicle damage	\$ 3,717.61
17		
18		
19		
20		
21		
22		
23		
24	<b>Total</b>	\$ 17,217.61
25	Miscellaneous Nonutility Expenses (Account 426)	
26		
27		
28		
29	NONE	
30		
31		
32		
33		
34		
35		
36	<b>Total</b>	\$ -

Notes

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

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

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

**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.  
Veteran's Affairs

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 2,139,008.57
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	\$ 2,474,291.52
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4	Temporary Differences:	
5	Charitable Contributions	\$ -
6	Vacation & bonus accruals	\$ 75,091.00
7	AFUDC	
8	Prepaid Expenses	\$ -
9	A/R Reserve	\$ 1,034.00
10	Excess FAS 106 and FAS 87/Pension and Post Retirement Costs	\$ (289,738.00)
11	Deferred Debits	\$ 161,279.00
12	Accelerated depreciation	\$ (1,099,211.00)
13	Book/Tax Differences on disposal of assets	\$ (377,515.00)
14	Total Temporary Differences	\$ (1,529,060.00)
15		
16		
17	New Hampshire Taxable Income	\$ 3,084,240.09
18		
19		
20	New Hampshire Business Profits Tax	\$ -
21	New Hampshire Business Enterprise Tax	\$ -
22		
23		
24		
25		
26	Federal taxable net	\$ 3,084,240.09
27	Computation of tax:	
28		
29	Pre Tax Income	\$ 4,613,300.09
30		
31	New Hampshire Business Profits Tax @ 8.5%	\$ 538,053.12
32	Federal Income Tax @ 34%	\$ 1,969,274.40
33		
34	Amortization of Investment Tax Credit	\$ (33,036.00)
35		
36	Mass Excise Tax	\$ -
37		
38	Total Income Taxes	\$ 2,474,291.52

Revised - 5/6/15

F-57 DONATIONS AND GIFTS

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

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1				
2	Veteran's Affairs	Area Veterans assistance	930	417.32
3	Nashua Rotary	Community charity	930	594.24
4	Nashua Humane Society	Area Humane Society	930	75.84
5				
6				
7				
8				
9				
10				
11				
12				
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25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40		Total		1,087.40

## F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	<b>Operation</b>			
2	Source of Supply	\$ 243,435.32		
3	Pumping	\$ 596,725.65		
4	Water Treatment	\$ 570,073.23		
5	Transmission and Distribution	\$ 546,512.18		
6	Customer Accounts	\$ 214,365.05		
7	Sales			
8	Administration and General	\$ 749,408.94		
9	Total Operation	\$ 2,920,520.36	\$ -	\$ -
10	<b>Maintenance</b>			
11	Source of Supply	\$ 204,830.99		
12	Pumping	\$ 162,599.68		
13	Water Treatment	\$ 67,116.17		
14	Transmission and Distribution	\$ 440,229.36		
15	Administrative and General	\$ 345,605.05		
16	Total Maintenance	\$ 1,220,381.25	\$ -	\$ -
17	<b>Total Operation and Maintenance</b>			
18	Source of supply (Lines 2 and 11)	\$ 448,266.31		-
19	Pumping (Lines 3 and 12)	\$ 759,325.32	-	-
20	Water Treatment Lines 4 and 13)	\$ 637,189.40	-	-
21	Transmission and Distribution (Lines 5 & 14)	\$ 986,741.54	-	-
22	Customer Accounts (Line 6)	\$ 214,365.05	-	-
23	Sales (Line 7)	\$ -	-	-
24	Administrative and General (Lines 8 and 15)	\$ 1,095,013.99	-	-
25	Total Operation and Maintenance (Lines 18-24)	\$ 4,140,901.61	\$ -	\$ -
26	<b>Utility Plant</b>			
27	<b>Construction (by utility departments)</b>	\$ 424,501.39		
28	<b>Plant Removal (by utility departments)</b>			
29	<b>Other Accounts (Specify)</b>			
30	Officers	\$ 718,954.96		
31	Accounting	\$ 570,899.73		
32	Customer Service (includes Admin)	\$ 731,227.95		
33	Data Processing	\$ 339,058.70		
34	Engineering	\$ 911,743.45		
35	Jobbing	\$ -		
36	Other	\$ -		
37	Total Other Accounts	\$ 3,271,884.79	\$ -	\$ -
38	Total Salaries and Wages	\$ 7,837,287.79	\$ -	\$ -

**S-1 REVENUE BY RATES**

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

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (1) (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	<b>Totals, Account 460 Unmetered Sales to General Customers</b>					
7						
8						
9						
10						
11						
12	<b>Totals, Account 461 Metered Sales to General Customers</b>	3,713,624	\$ 23,694,243.56	26,975	138	6.38
13	<b>Totals, Account 462 Fire Protection Revenue **</b>		\$ 4,099,618.84	869	N/A	N/A
14	<b>Totals, Account 466 Sales for Resale</b>		\$ 5,321.00			
15	<b>Totals, Account 467 Interdepartmental Sales</b>					
16	<b>TOTALS (Account 460-467)</b>	3,713,624	\$ 27,799,183.40	27,844	138	\$ 6.38

**Notes:**

\*\* Fire Protection Revenue Includes Hydrant & Fire Protection Charges

(1) Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants may only represent a few accounts.

*Revised - 5/6/15*

## S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced ** (in 1000 gals.)	WATER PURCHASED (in 1000 gals.)				Total Purchased (in 1000 gals.)	Total Produced and Purchased (in 1000 gals.)
		Name of Seller: Town of Milford	Name of Seller: City of Manchester	Name of Seller: Town of Merrimack	Name of Seller: Town of Derry		
Jan	296,070	-	3,344	479		3,823	303,715
Feb	259,043	1,953	3,261	0		5,215	269,473
Mar	281,595	144	3,194	5,156	6,785	15,279	312,153
Apr	297,455	-	3,201	368		3,569	304,594
May	375,788	1,601	3,478	0		5,079	385,945
Jun	477,305	135	6,336	12,189	8,142	26,802	530,908
Jul	508,978	-	12,312			12,312	533,602
Aug	489,437	2,378	13,337	-		15,715	520,867
Sep	421,059	666	12,005	20,757	14,460	47,889	516,837
Oct	312,709	-	10,801	374		11,175	335,060
Nov	271,417	3,414	4,630	-		8,044	287,505
Dec	280,962	228	3,366	7,031	8,702	19,327	319,617
TOTAL	4,271,820	10,519	79,266	46,355	38,089	174,228	4,620,276

Max. day flow (in 1000 gals.):

21,370

DATE: 7/1/2014

(WTP production only)

\*\* Total water produced by Core WTP and all CWS wells

## S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
Supply Pond	Surface				C,F,CA	3		
Harris Pond	Surface				C,F,CA	7		
Bowers Pond	Surface				C,F,CA	-		
Holt Pond	Surface				C,F,CA	-		
Merrimack River	River		V	V	C,F,CA	20		V
			29 Sq Miles	1,000				4,177,640

\* Chlorination, Filtration, Chemical, Addition, Other

\*\*Includes water produced by all PWW systems.

**S-4 WATER TREATMENT FACILITIES**

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
Pennichuck Water Works Treatment Facility	Conventional w/ upflow clarification	1979	35 mgd	1,000,000	4,177,640

**S-5 WELLS**

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Bon Terrain	Gravel	40	1993	c,ca	625	625		-
AVD (AMHERST)	Gravel	30	circa 1960		110	110		-
Autumn Woods well #1	Bedrock	725	1997	c,ca	35	35	5	1,249,532
Autumn Woods well #2	Bedrock	1125	1997	c,ca	15	15	3	-
Autumn Woods well #4	Bedrock	275	1999	c,ca	57	57	5	7,274,825
English Woods well 1	Bedrock	305	1993	ca	18	18	3	785,431
English Woods well 2	Bedrock	1200	1993	ca	18	18	2	1,250,149
Great Bay well 1	Bedrock	625					5	2,902,785
Great Bay well 3	Bedrock	625					5	1,774,479
Souhegan Woods well 1	Gravel	30	1992	c,ca	75	75		13,737,968
Valleyfield Well 1	Bedrock			c,ca,o	16	16	2	1,338,538
Valleyfield well 2	Bedrock			c,ca,o	10	10	3	1,758,442
Sweet Hill well 1	Bedrock	780	1996	c	30	30	5	979,386
Sweet Hill well 2	Bedrock		2009					1,675,152

## S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (In 1000 gals.)
NONE					

## S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Richardson Estates well 1	Bedrock	454	1987			33		1,878,178
Hi and Lo Estates well 2				c,ca,f				-
Hi and Lo Estates well 4	Bedrock	600		c,ca,f	25	25	3	219,411
Twin Ridge well 2	Bedrock	500	1988	c,ca,o,f	15			1,567,616
Twin Ridge well 4	Bedrock			c,ca,o,f	15			943,578
Twin Ridge well 5	Bedrock	805		c,ca,o,f	15			427,461
Twin Ridge well 8	Bedrock	600	2012	c,ca,o,f	39			5,821,658
Drew Woods well 1	Bedrock	535	1988	c,ca,o	22			-
Drew Woods well 3	Bedrock	350	1988	c,ca,o	67			-
Drew Woods well 4	Bedrock	390	1988	c,ca,o	25			6,486,602
Drew Woods well 5	Bedrock	881	1999	c,ca,o	90			5,042,595
Drew Woods well 6	Bedrock	472	1999	c,ca,o	44			3,366,531
Drew Woods well 7	Bedrock	700	1999	c,ca,o	28			2,414,170
Hubbard well 2	Bedrock	1000		c,ca	32		5	-
Redfield Estates well 1	Bedrock			c,ca	17			-
Redfield Estates Well 7		420		c,ca	10			-
Glenn Ridge Well #1	Bedrock	295	1989	c,ca,o,f	35	35	3	5,742,507
Glenn Ridge Well #2	Bedrock	215	1989	c,ca,o,f	35	35	3	2,858,192
Bedford Well #1	Bedrock	473	1991	c,ca	25			1,650,719
Bedford Well #4	Gravel	65	1996	c,ca	40			2,889,200
Maple Haven W2	Bedrock	330	1993	ca	30			1,378,774
Maple Haven W3	Bedrock	305	1993	ca	6			-
Maple Haven W4	Bedrock	300	1993	ca	40			3,062,331
Glenwoodlands W1	Bedrock	250	1989	f	30			2,144,758
Glenwoodlands W2	Bedrock	250	1989	f	38			2,188,292
Badger Hill W1	Bedrock	505	2002	c	35			3,885,238
Badger Hill W2	Bedrock	705	2002	c	10			-
Badger Hill W3	Bedrock	305	2002	c	59			4,788,737
Farley Road W1	Bedrock	900	1988					367908
Farley Road W2	Bedrock	320	2012					328920

## S-6 PUMP STATIONS

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

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment
Autumn Woods	Salem	4	7.5	300	8,524,357	40,000		C, CA
AVD (Amherst)	Amherst	1		600	-	225,000		N/A
Bon Terrain	Amherst	1	60	800	-			C, CA
English Woods	Bedford	2	60		2,035,580	8,000		CA
Great Bay	New Market	2	10		4,677,264			N/A
Souhegan Woods	Amherst	1	10	125	13,737,968	40,000	10,000	C, CA
Valley Field	Plaistow	2	5	250	3,096,980	20,000	6,300	C, CA
Sweet Hill	Plaistow	2	5	125	2,654,538	12,000	1,350	C
Richardson Estates	Derry	2	5		1,878,178	10,000	1,800	N/A
Hi-Lo Estates (well only) <sup>1</sup>	Derry	2	10		219,411	20,000	2,300	C, CA
Twin Ridge	Plaistow	2	5		8,760,313			C, CA
Drew Woods	Derry	3	50	1200	17,309,898	225000	8265	C, CA
Hubbard <sup>1</sup>	Derry	2	5		-	20,000		C
Redfield <sup>1</sup>	Derry	2	10		-	20000	6120	C, CA
Glen Ridge	Derry	2	2		8,600,699	20000	400	C, CA
Bedford Water	Bedford	2	25		4,539,919	30000	2800	C, CA
Maple Haven	Derry	2	5		4,441,105	22,000	2,000	CA
Glenwoodlands	Epping	2	5	800	4,333,050			N/A
Powder Hill	Bedford	5	10	1000	61,323,369	200,000	5,000	N/A
Cabot Preserve	Bedford	4	15	400	10,886,766			N/A
Badger Hill	Milford	4	15	600	8,673,975	50,000		C, CA
Barr Farms	Bedford	3	5	200	6,697,293			N/A
Federal Hill Booster Station	Milford	5	20	1200	3,708,859			N/A
Pennichuck WTP	Nashua	6	500	22200	4,177,640,000	7,500,000		C, CA, F
Pennichuck WTP (natural gas)	Nashua	1	550	10	-			
Donald Street	Bedford	2	50	700	68,020,662			C
Coburn Ave	Nashua	2	25	500	22,102,077			N/A
Souhegan Booster	Amherst	2	20	400	58,382,248			C
Milford Booster	Milford	2	50	550	Not Available			N/A
Bowers Landing	Merrimack	3	10	225	10,434,600			N/A
Shakespeare	Nashua	3	7.5		15,430,587			N/A
Timberline	Nashua	3	300	1500	Not Available			N/A
Main Dunstable	Nashua	2	100	1400	Not Available			N/A
Kessler	Nashua	3			10,782,540			N/A
Taylor Falls	Hudson	1	25	1100	114,007,916			N/A
Sky Meadow	Nashua	2	40	800	34,323,910			N/A
Orchard Ave	Nashua	2	5	135	14,969,634			N/A
High Pine	Nashua	3	60	2500	408,318,573			N/A
Northfield Booster Station	Nashua	3	5	150	7,819,871			N/A
Armory Booster Station	Nashua	4	15	1500	58,498,467			N/A
Tara Heights	Nashua				403,367			
Farley Road	Nashua	5	20	650	696,828	40,000		C,F,O

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

Name/I.D.	Type	Material	Size (Mil Gals)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
Shakespeare I	Tank	Concrete	1.00	1966	Covered		Nashua, NH
Shakespeare II	Tank	Concrete	1.70	1993	Covered		Nashua, NH
Kessler Farms	Tank	Steel	4.50	1987	Covered		Nashua, NH
Bon Terrain	Tank	Steel	1.00	1992	Covered		Amherst, NH (Limited Area)
Amherst Tank	Tank	Steel	0.22	2002	Covered		Amherst, NH (Limited Area)
Coburn	Tank	Concrete	0.30	1976	Covered		Nashua, NH
Fifield I	Tank	Concrete	5.00	1958	Covered		Nashua, NH
Powder Hill Tank	Tank	Concrete	0.15	1996/7	Covered		Bedford, NH (Limited Area)
Drew/Bliss/Hubbard	Tank	Concrete	0.23	2002	Covered		Derry, NH (Limited Area)
Fifield II	Tank	Concrete	6.60	1997	Covered		Nashua, NH
WTP Finished Water Storage and Contact Tank	Tank	Concrete	6.50	2006	Covered		Nashua, NH

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

(1)	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	16"	Unknown	Total
Services	-	14,611	8,062	1,151	1,150	3	295	381	237	9	19	3	1,600	27,521
Fire Services	-	-	-	-	30	-	122	408	289	6	13	1	-	869
Meters	25,103	540	551	434	272	58	10	7	-	-	-	-	-	26,975
Hydrants	Municipal:		2,502 # accounts	5	Private:		# hydrants	0	# Accounts		0			2,502

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

Residential	Commercial	Industrial	Municipal	Total	Year-Round	Seasonal
25,282	1,854	226	159	27,521	27,401	120

**Notes:**

(1) Service/customer counts (S-8) and (S-9) are based on any stop to end that has been active for billing purposes at one time and not abandoned. Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Service/customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants noted above only represent a few customer accounts

**S-10 TRANSMISSION AND DISTRIBUTION MAINS**  
(Length of Mains in Feet)

	Ductile Iron	Cast Iron	PVC	HDPE	Transite	Cement Lined	Galv. Steel	Copper	Material Unknown	RCP	Total
1"		662		1,148		348	419	846			3,423
1-1/4"						5,171	1,165				6,336
1-1/2"				1,453		3,135	286	120			4,994
2"		1,143	99,579	1,722		9,168	5,391	217	670		117,890
3"			35,254	6,280							41,534
4"	62,807	32,731	108,788		6,010						210,336
6"	51,418	124,945	45,229	476	15,060						237,128
8"	414,962	445,968	74,762	4,117	127,774						1,067,583
10"	8,059	20,667	6,459	263							35,448
12"	234,031	108,585	5,181	494	43,120						391,411
14"		535									535
16"	99,862	21,533			19,554						140,949
18"											-
20"	1,611	732									2,343
24"	59,653	18,235									77,888
30"	8,840										8,840
36"											-
42"										570	570
48"											-
72"						1,325					1,325
<b>Total</b>	<b>941,243</b>	<b>775,736</b>	<b>375,252</b>	<b>15,953</b>	<b>211,518</b>	<b>19,147</b>	<b>7,261</b>	<b>1,183</b>	<b>670</b>	<b>570</b>	<b>2,348,533</b>