STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Concord

Sewer Utilities

ANNUAL REPORT

(FORM F-16-SEWER)

OF

_____

(Exact Legal Name of Respondent)
(If name was changed during year, show previous name and date of change)

FOR THE YEAR ENDED DECEMBER 31, _____

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

Name _____

Title _____

Address _____

Telephone Number _____

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Sewer Utility

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A-1 GENERAL INSTRUCTIONS

1. This Annual Report form is for the use of sewer companies operating in the State of New Hampshire.

2. This form shall be filed with the New Hampshire Public Utilities Commission, 21, S. Fruit St., Suite 10, Concord, New Hampshire 03301-5185, on or before March 31 of each year, according to the requirements of New Hampshire RSA 374:13, *Form of Accounts and Records*.

3. The word **"Respondent,"** whenever used in this report means the person, firm, association or corporation on whose behalf the report is filed.

4. The report should be typed, legible and in permanent form. An electronic copy of report and one hard copy (if submitted on standard 8 1/2" x 11" paper), will be accepted. All dollar amounts should be reported to the nearest whole dollar.

5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART. Puc 1709. The definitions, instructions, accounting terms and phrases contained therein shall be interpreted according to PART Puc 1709, *Uniform System of Accounts for Sewer Utilities*, as prescribed by this Commission, shall apply to this report whenever applicable.

6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word **"No,"** or **"None"** truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the Respondent, the words **"Not Applicable"** or **"nla"** should be used.

7. Entries of a contrary, or opposite character (such as.decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses "( )."

8. Whenever schedules call for comparisons of figures of a previous year, the figures reported must be based on those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.

9. Attachments and additional schedules inserted for further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers, and titles of the schedules to which they pertain.

A-1 GENERAL INSTRUCTIONS (cont'd)

10. If the Respondent makes a report for a period less than a calendar year, or other than the normal calendar year (January through December), the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.

11. Whenever schedules request "*Current Year End Balances*" and "*Previous Year End Balances*," the figures reported are based on fiscal year end general ledger account balances.

12. Increases of greater than 10%, in Operation and Maintenance only, from the preceding year are to be explained in a letter.

13. The following is an explanation of the symbols used on the enclosed schedules:

    a. "->" means "through." Example; Accounts 101 -> 105.
    b. "-" means "minus." Example; Accounts 108-110.
    c. "+" means "plus." Example; Accounts 281+282.

Annual Report of _____ Year ended December 31, _____

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business:

2. Supply the name of any other utility acquired during the year and date of acquisition:

3. Give the location of the principal office:

4. State whether the utility is a corporation, partnership, or an individual:

5. If a corporation; give date of incorporation, state under whose laws incorporated, and whether incorporated under special act or general law:

6. If incorporated under a special act, give chapter and session date:

7. Give the date when company was originally organized and date of any reorganization:

8. Names and addresses of principal office of any corporations, trusts or associations owning, controlling or operating Respondent:

9. Names and addresses of principal office of any corporations, trusts or associations owned, controlled or operated by the Respondent:

10. Date when Respondent first began to operate as a utility*:

11. If the Respondent is engaged in any business not related to utility operation, give particulars:

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:

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

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

A-3 OATH

ANNUAL REPORT
of

_____

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

State of New Hampshire
County of _____ ss.

We, the undersigned, _____ and _____ of

the _____ 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.

_____ President
(or other chief officer)

_____ Treasurer
(or other officer in charge of the accounts)

Subscribed and sworn to before me this

_____ day of _____, _____

_____

_____

A-4 LIST OF OFFICERS

* Includes compensation received from all sources except directors fees.

Line #	Title of Officer	Name	Residence	Compensation*
1	President			
2	Vice President			
3				
4				
5				
6				
7				
8				
9				
10				

LIST OF DIRECTORS

Line #	Name	Residence	Length of Term	Term Expires	# of Meetings Attended	Annual Fees
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	List Director's Fee per meeting					

A-5 SHAREHOLDERS AND VOTING POWERS

Line #	
1	Indicate total voting power of security holders at close of year: _____
2	Indicate total number of shareholders of record at close of year according to classes of stock:
3	Preferred _____
4	Common _____
5	Indicate the total number of votes cast at the latest general meeting:
6	Give the date and place of such meeting:
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 1% or more of the voting stock (Section 7, Chapter 182, Laws of 1933):

	Name	Address	# of Votes	Number of Shares Owned	
				Common	Preferred
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-6 LIST OF TOWNS SERVED

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

Line #	Town	Population of Area	# of Customers
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

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 amount paid or due each.

Line #	Name	Address	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

Sewer Utility

A-8 MANAGEMENT FEES AND EXPENSES

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

Line #	Name (a)	Date of Contract (b)	Date of Expiration (c)	Character of Services (d)	Amount Paid or Accrued for Each Class (e)	Distribution of Accruals or Payments		
						To Fixed Capital (f)	To Operating Expense (g)	To Other Accounts (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	TOTAL							

Have copies of all contracts or agreements been filed with the Commission? _____

Detail of Distributed Charges to Operating Expenses (Column g)				
Line #	Contract/Agreement Name	Account #	Account Title	Amount
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL			

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

Line #	Name of Officer, Director or Affiliate	Identification of Service or Product	Amount	Name and Address of Affiliate Entity
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

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 I - 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 and construction services; repairing and servicing of equipment; materials and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line #	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P)urchased or (S)old	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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 (columns (c) - (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 #	Name of Company or Related Party (a)	Description of Items (b)	(S)ale or (P)urchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1						
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 that 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.

2. Acquisition of ownership in other companies: reorganization, merger, or consolidation with other companies. Give names of companies involved, particulars concerning the transactions, and reference to Commission authorization.

3. Brief description of the collection, pumping, treatment and disposal plant under construction at the end of year.

4. Brief description of the collection, pumping, treatment and disposal plant; operation of which was begun during the year.

5. Extensions of system (lines and services) to new franchise areas under construction at end of year.

6. Extensions of system (lines and services) put into operation during the year.

7. Completed plant purchased, leased, sold or dismantled: Specify items, parties and dates, and reference to NHPUC docket number under which authority was given to acquire, lease or sell. For purchase and sale of completed plant, specify the date on which deed was executed.

8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by numbers 3 through 7 above.

9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

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.

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

11. Obligation incurred or assumed by Respondent as guarantor for the performance by anotherof 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.

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.

13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.

14. All other important financial changes, including the dates and purposes of all investment advances made during the year to or from an associated company.

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 such person had a material interest.

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Sewer Utility

F-1 BALANCE SHEET
Assets and Other Debits

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1		**UTILITY PLANT**				
2	101->105	Utility Plant	F-6			
3	108	Less: Accumulated Depreciation & Amortization	F-6			
4		Net Plant				
5	114-115	Utility Plant Acquisition Adjustment - Net	F-7			
6		Total Net Utility Plant				
7						
8		**OTHER PROPERTY AND INVESTMENTS**				
9	121	Nonutility Property	-			
10	122	Less: Accumulated Depreciation & Amortization	-			
11		Net Nonutility Property				
12	123	Investment in Associated Companies	-			
13	124	Utility Investments	-			
14		Total Other Property and Investments				
15						
16		**CURRENT AND ACCRUED ASSETS**				
17	131	Cash	-			
18	132	Special Deposits	-			
19	135	Temporary Cash Investments	-			
20	141-143	Accounts Receivable - Net	-			
21	145	Accounts Receivable from Associated Companies	-			
22	146	Notes Receivable from Associated Companies	-			
23	151	Plant Materials and Supplies	-			
24	162	Prepayments	-			
25	174	Miscellaneous Current and Accrued Assets	-			
26		Total Current and Accrued Assets				
27						
28		**DEFERRED DEBITS**				
29	184	Clearing Accounts	-			
30	186	Miscellaneous Deferred Debits	-			
31	190	Accum Deferred Income Taxes	-			
32		Total Deferred Debits				
33		**TOTAL ASSETS AND OTHER DEBITS**				

F-1 BALANCE SHEET
Liabilities and Capital

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		**EQUITY CAPITAL**				
2	201	Common Stock Issued	F-31			
3	203	Common Stock Subscribed	-			
4	204	Preferred Stock Issued	F-31			
5	205	Preferred Stock Subscribed	-			
6	207	Premium on Capital Stock	-			
7	211	Other Paid In Capital	-			
8	215	Retained Earnings	F-3			
9	218	Proprietary Capital	F-4			
10		Total Equity Capital				
11						
12		**LONG TERM DEBT**				
13	223	Advances from Associated Companies	F-35			
14	224	Other Long-Term Debt	F-35			
15		Total Long Term Debt				
16						
17		**CURRENT AND ACCRUED LIABILITIES**				
18	231	Accounts Payable	-			
19	232	Notes Payable	F-36			
20	233	Accounts Payable to Associated Companies	-			
21	235	Customer Deposits	-			
22	236	Accrued Taxes	F-38			
23	237	Accrued Interest	-			
24	241	Miscellaneous	-			
25		Total Current and Accrued Liabilities				
26						
27		**OTHER LIABILITIES**				
28	252	Advances for Construction	-			
29	253	Other Deferred Credits	-			
30	255	Accum Deferred Investment Tax Credit	-			
31	265	Miscellaneous Operating Reserves	-			
32	271-272	Contributions In Aid of Construction - Net	F-46			
33	281->283	Accumulated Deferred Income Taxes	-			
34		Total Other Liabilities				
35		**TOTAL LIABILITIES AND CAPITAL**				

F-3 STATEMENT OF RETAINED EARNINGS (Account 215)

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

Line #	Item (a)	Appropriated (b)	Unappropriated (c)
1	Balance at beginning of year		
2	Changes during the year (specify):		
3			
4			
5			
6			
7			
8			
9	Balance at end of year		

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

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

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

Sewer Utility

F-2 STATEMENT OF INCOME

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year (c)	Previous Year (d)	Increase or Decrease (e)
1		**UTILITY OPERATING INCOME**				
2	400	Operating Revenue	F-47			
3		Operating Expenses:				
4	401	Operating	F-48			
5	403	Depreciation	F-12			
6	406	Amortization of Utility Plant Acquisition Adj	F-49			
7	407	Amortization - Other	F-49			
8	408	Taxes Other Than Income	F-50			
9	-	Income Taxes (409.1, 410.1, 411.1, 412.1)	-			
10		Total Operating Expenses				
11		Net Operating Income (Loss)				
12						
13		**OTHER INCOME AND DEDUCTIONS**				
14	419	Interest & Dividend Income	-			
15	420	Allow for Funds Used During Construction	-			
16	421	Nonutility Income	-			
17	426	Miscellaneous Nonutility Expenses	-			
18	427	Interest Expense	-			
19	-	Taxes Applicable to Other Income	-			
20	-	(409.2, 410.2, 411.2, 412.2)				
21		Total Other Income and Deductions				
22		**NET INCOME (LOSS)**				

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

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

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

* 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.

Line No.	Notes to Schedule F-5		
	Beginning Cash		
	Financial Resources Provided		
	Financial Resources Used		
	Ending Cash		

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

Line #	Acct #	Account (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		UTILITY PLANT ACCOUNTS				
2	101	Utility Plant in Service - Acct (351 -> 398)	F-8			
3	103	Property Held for Future Use	-			
4	104	Utility Plant Purchased or Sold	F-8			
5	105	Construction Work In Progress	F-10			
6		Total Utility Plant				
7						
8		ACCUMULATED DEPRECIATION & AMORTIZATION				
9	108	Accumulated Depreciation & Amortization	F-11			
10		NET PLANT				

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

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

Line #	Acct #	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	114	Acquisition Adjustments			
2					
3					
4					
5					
6		Total Utility Plant Acquisition Adjustments			
7	115	Accumulated Amortization			
8					
9					
10					
11					
12		Total Accumulated Amortization			
13		NET ACQUISITION ADJUSTMENTS			

Sewer Utility

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

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

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

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

F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)

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

Line #	Description of Project (a)	Total Charged to Construction Work in Progress (Acct 105) (b)	Estimated Additional Cost of Project (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL		

Sewer Utility

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

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

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

F-12 ANNUAL DEPRECIATION CHARGE

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

Line #	Class of Property (a)	Cost Basis (b)	Rate % (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	TOTAL DEPRECIATION CHARGE			

Sewer Utility

F-31 CAPITAL STOCK (Accounts 201 and 204)

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

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

F-35 LONG TERM DEBT (Account 224)

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

Lin #	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Interest Rate (b)	Interest Payments (c)	Principal Balance At End of Year (d)
1				
2				
3				
4				
5	TOTAL			

F-36 NOTES PAYABLE (Account 232)

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

Line #	Payee (a)	Interest Rate (b)	Date of Note (c)	Date of Maturity (d)	Outstanding at End of Year (e)	INTEREST DURING YEAR	
						Accrued (f)	Paid (g)
1			/ /	/ /			
2			/ /	/ /			
3			/ /	/ /			
4			/ /	/ /			
5			/ /	/ /			
6			/ /	/ /			
7			/ /	/ /			
8			/ /	/ /			
9			/ /	/ /			
10	TOTAL						

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

Sewer Utility

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

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

Line #	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year	Taxes Paid During Year	Adjustments	BALANCE END OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 162) (c)	(d)	(e)	(f)	Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 162) (h)
1	**FEDERAL**							
2								
3								
4								
5								
6	Total Federal							
7	**STATE**							
8								
9								
10								
11								
12	Total State							
13	**LOCAL**							
14								
15								
16								
17								
18	Total Local							
19	**TOTAL TAXES**							

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

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

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

F-46.1 ACCUMULATED AMORTIZATION OF CIAC (Account 272)

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

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

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

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

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

Line #	Description (a)	Number of Connections (c)	Charge per Connection (d)	Amount (e)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total credits from main extension charges and customer connection charges			

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

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

Line #	Description (a)	(C)ash or (P)roperty (b)	Amount (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		

F-47 OPERATING REVENUES (Account 400)

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

			OPERATING REVENUES		AVERAGE # OF CUSTOMERS	
ine #	Acct #	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1		**SEWER REVENUES**				
2	521	**Flat Rate Revenues**				
3	521.1	Residential				
4	521.2	Commercial				
5	521.3	Industrial				
6	521.4	Public Authorities				
7	521.5	Multiple Family Dwellings				
8	521.6	Other				
9		Total Flat Rate Revenues				
10	522	**Measured Revenues**				
11	522.1	Residential				
12	522.2	Commercial				
13	522.3	Industrial				
14	522.4	Public Authorities				
15	522.5	Multiple Family Dwellings				
16		Total Measured Revenues				
17						
18	524	Revenues from Other Systems				
19		Sub Total Sewage Sales				
20	536	Other Sewer Revenues				
21	400	**TOTAL OPERATING REVENUES**				

BILLING ROUTINE

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

1. The period for which bills are rendered. _____
2. The period between the date meters are read and the date customers are billed. _____

Sewer Utility

F-48 OPERATING EXPENSES (Account 401)

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

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

Line #	Acct #	Account (a)	Total Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	(d)	(e)	(f)
1	701	Salaries and Wages - Employees					
2	702	Salaries and Wages - Officers, Directors and Majority Stockholders					
3	704	Employee Pensions and Benefits					
4	710	Purchased Sewage Treatment					
5	711	Sludge Removal					
6	715	Purchased Power					
7	716	Fuel for Power Production					
8	718	Chemicals					
9	720	Materials and Supplies					
10	730	Contractual Services					
11	740	Rents					
12	750	Transportation					
13	755	Insurance					
14	765	Regulatory Commission					
15	770	Bad Debt					
16	775	Miscellaneous					
17		TOTAL OPERATING EXPENSES					

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

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

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

Sewer Utility

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

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

Line #	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED		
			Operating Income		Other Income & Deductions
			Taxes Other Than Income (Account 408) (c)	Income Taxes (Account 409.1) (d)	Income Taxes (Account 409.2) (e)
1	**FEDERAL**				
2					
3					
4					
5					
6					
7	Total Federal				
8	**STATE**				
9					
10					
11					
12					
13					
14					
15	Total State				
16	**LOCAL**				
17					
18					
19					
20					
21					
22					
23	Total Local				
24	**TOTAL TAXES**				

Sewer Utility

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

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

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

F-57 DONATIONS AND GIFTS

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

Line #	Name of Recipient (a)	Purpose (b)	Account Number Charged (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37			TOTAL	

F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line #	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Collection			
2	Pumping			
3	Treatment and Disposal			
4	Customer Accounts			
5	Administrative and General			
6	Total Operation and Maintenance			
7				
8	**Utility Plant**			
9	Construction (by utility department)			
10	Plant Removal (by utility department)			
11	Other Accounts (Specify)			
12				
13				
14				
15				
16				
17				
18				
19	Total Utility Plant			
20	**TOTAL SALARIES AND WAGES**			

Sewer Utility

S-1 REVENUE BY RATES

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

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

Sewer Utility

S-4 SEWERAGE TREATMENT FACILITIES

Name/ID	Type	Year Constructed	Rated Capacity (GPD)	Total Processed For Year (in 1,000 gals.)

Sewer Utility

S-6 LIFT STATIONS

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

Name/ID	Area Served	Number of Pumps	HP of Largest Pump	Total Installed Capacity (gpm)	Total Pumpage For Year (gals)	Total Gravity Storage (gals)	Total Forced Storage (gals)	Type of Treatment**

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

Sewer Utility

S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside lift stations)

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

S-8 ACTIVE SERVICES, MEASURED AND FLAT RATES

(Include Only Property Owned by the Utility)

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

S-9 NUMBER AND TYPE OF CUSTOMERS

Residential	COMMERCIAL	INDUS.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*

* Denote with "(E)" if estimate

Sewer Utility

S-10 COLLECTION SEWERS - FORCE & GRAVITY

(Length in Feet)

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