

DRM 13-087

THE STATE OF NEW HAMPSHIRE

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NHPUC 31JUL'13PM2:50

July 31, 2013

Debra A. Howland, Executive Director
N.H. Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301

RE: DRM 13-087, Proposed Puc 600 Rules for Water Service
Request for Conditional Approval

Dear Ms. Howland:

Attached please find the Request for Conditional Approval for the Proposed Puc 600 Rules for Water Service.

Sincerely,

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

Marcia A. Brown
Staff Attorney

cc: Docket Related Service List (via electronic mail)

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July 30, 2013

Scott F. Eaton, Director
Office of Legislative Services-Administrative Rules Division
State House Annex, Room 219
25 Capitol Street
Concord, New Hampshire 03301

Re: Request for Conditional Approval
Puc 600, Rules for Water Service
NHPUC Docket No. DRM 13-087

Dear Attorney Eaton:

The New Hampshire Public Utilities Commission (Commission) approved a Final Proposal for Puc 600 Rules for Water Service, on July 2, 2013. Since that time, the Commission has received and reviewed the Joint Legislative Committee on Administrative Rules (Committee) Staff annotations. The Commission has carefully reviewed Committee Staff comments; most of the comments were editorial. Two substantive comments were made. One comment suggested re-writing Puc 609.04 Water Annual Report to simply reference the form and the second comment regarding Puc 609.14 Electronic Filing Requirements Annual Report suggests specifying the compatible software format. For Puc 609.04, the Commission has borrowed language from its Puc 500 rules which had a similar recent comment from Committee Staff. For Puc 609.14, the Commission has borrowed language from its existing approved Puc 203.03 regarding electronic copies. The Commission's proposed changes adopting those suggestions are as follows:

Puc 609.04 F-16-Water Annual Report.

~~(a) Each utility which maintains its books on a calendar year basis shall file a completed "Annual Report" with the commission annually on or before March 31st on an "Annual Report" form which the utility may obtain at the commission.~~

~~(b) Class A & B utilities shall file the Annual Report in the format of F-16 for Class A & B water utilities and Class C utilities shall file the Annual Report in the format of F-16 for Class C water utilities.~~

~~— (e) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall file a completed "Annual Report" with the commission no later than 90 days following the close of each fiscal year.~~

~~— (d) Form F-16 shall include the following:~~

~~(1) A caption identifying the report as the "Annual Report" including the calendar year of the report and the name of the utility filing the report;~~

~~(2) General information about the utility, its origin, number of customers, address of principal office, areas served;~~

~~(3) List of officers, compensation, residence, and a list of directors, residence, length of term, term expiration date and fees;~~

~~(4) Shareholders and voting power schedule showing major shareholders, number of votes, breakdown of shares;~~

~~(5) Schedule of payments to individuals with a breakdown of names, addresses, and amounts;~~

~~(6) Schedule of management fees and expenses with a breakdown of said fees distribution into account numbers;~~

~~(7) Balance sheet showing assets and liabilities showing the decrease or increase over previous year;~~

~~(8) Fixed capital showing additions, retirements, and adjustments made during the year;~~

~~(9) Schedule of investments in affiliates and miscellaneous investments with description of investment breakdown of stock and book value at end of year;~~

~~(10) Funds schedule with fund and how invested, additions during year, balance at end of year, prepayments schedule and a listing of acquired securities with description of security, date acquired, par or face value and cost;~~

~~(11) Materials and supplies schedule with breakdown into classification, beginning and end of year balances and increase or decrease over previous year;~~

~~(12) Accounts receivable schedule and receivables from affiliated companies schedule showing proper changes during year;~~

- ~~———— (13) Unamortized debt discount and expense with changes during year and year end balance and a schedule of dividends declared during year;~~
- ~~———— (14) Notes payable schedule with breakdown of payees, balances and interest and a schedule of notes payable to affiliated companies with the same breakdown;~~
- ~~———— (15) Capital stock account with a description of said stocks and a long term debt schedule;~~
- ~~———— (16) Miscellaneous reserves, miscellaneous unadjusted credit schedules each showing transactions during year and beginning and year end balances;~~
- ~~———— (17) Tax schedule and the apportionment to each class;~~
- ~~———— (18) Depreciation reserve showing transactions during the year;~~
- ~~———— (19) Annual depreciation charge with a breakdown into class, basis, rate, and amount;~~
- ~~———— (20) Capital surplus earned surplus and miscellaneous suspense accounts showing debits and credits for the year;~~
- ~~———— (21) Income statement with the proper breakdown showing totals and increase or decrease over previous year;~~
- ~~———— (22) Operating revenues and expenses showing breakdown of service revenue into the various classes with the number of customers and increase or decrease over previous year;~~
- ~~———— (23) Schedule of operation and maintenance showing changes over previous year;~~
- ~~———— (24) Schedule of operating revenues and expenses showing revenue received and increase or decrease over prior year;~~
- ~~———— (25) Analysis of sales and new business expenses showing total appliance sales job work sales and new business;~~
- ~~———— (26) Donations and gifts schedule showing distribution of the money into accounts;~~
- ~~———— (27) Detail of fuel account throughout the year, summary of water pumping, and a schedule of revenue by sales;~~

~~———— (28) Plant statistics relative to sources of supply, pumping station equipment reservoirs, standpipes, and purification system and distribution system; and~~

~~———— (29) Certification set forth in (d) below.~~

~~———— (e) Each utility shall complete, properly execute under oath and submit a certification form as part of its "Annual Report", which provides as follows:~~

~~———— "We, on our oath do severally say that the foregoing return 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."~~

~~———— (f) The certification set forth in (d) above shall be subscribed and sworn to under oath by the utility by its president or other chief officer and treasurer or other officer in charge of accounts whose signatures shall be notarized before a notary official in conformance with New Hampshire law.~~

~~———— (g) By submitting or signing the "Annual Report", the person submitting the form, on behalf of themselves and the utility, thereby agree to comply with the certification statement set forth in (e) above.~~

~~———— (h) Each utility shall comply with the electronic filing requirement regarding the "Annual Report" form as provided in Puc 609.04.~~

(a) Each utility which maintains its books on a calendar year basis shall complete the "Annual Report for Water Utilities," dated July 2013, form available on the commission website at www.puc.nh.gov/forms, and file one signed original and one electronic copy with the commission annually on or before March 31st.

(b) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall complete the commission's Form F-16 "Annual Report for Water Utilities," dated July 2013, available on the commission website at www.puc.nh.gov/forms, and file with the commission one signed original and one electronic copy by email or through the commission's electronic records filing system no later than 90 days following the close of each fiscal year.

(a) "Electronic filing" ~~or "file electronically"~~ means the filing with the commission of an electronic version of a document or form.

(b) Each utility shall, in addition to filing a completed and executed "Annual Report" in paper as required by Puc 609.04, electronically file with the commission, to the extent practicable, in an electronic file format compatible with the computer system of the commission, a completed "Annual Report" form. ~~in a format compatible with the computer system of the commission.~~

(c) The commission shall maintain a list on its web site of the types of electronic file formats compatible with its computer system. ~~notify utilities on no less frequently than an annual basis of the types of electronic formats compatible with its computer system and shall post the list of such formats on its website.~~

(d) Any small water system as defined in Puc 602.15 shall be exempt from the requirements of this section.

(e) Any utility may petition for a one year waiver from the electronic filing requirement pursuant to the waiver provisions of Puc 201.05.

(f) In its application for a waiver under (e) above, a utility shall describe and provide evidence to demonstrate that:

(1) It does not have the computer capability to generate electronic reports or filings due to the small size of its overall operations or its lack of computer equipment and/or expertise; ~~or~~

(2) Its existing available computer systems are not compatible with the computer systems of the commission and because of this incompatibility it would be prohibitively expensive or cumbersome to file electronically; ~~or~~

(3) Other circumstances would make electronic filing prohibitively expensive or cumbersome.

(g) The commission shall issue a waiver under (e) and (f) above if it determines that the burden on the utility of electronic filing outweighs the benefit to the administrative process.

(h) The commission shall make available to each utility upon request an electronic version of the "Annual Report" form when the commission has prepared and has available an electronic version.

The above revisions to the Final Proposal are also shown in the attached documents, Conditional Approval – Fixed Text and Conditional Approval – Annotated Text. Both of those documents also reflect the Committee Staff's edits. The Commission requests the Committee approve the Puc 600 rules, with these additional revisions.

The Commission is in the process of updating and posting all forms referenced in its rules as each rule is readopted. The Commission has established a link to a "Forms" page from its home page (www.puc.nh.gov), however, it is still under construction pending finalization of each document subsequent to rulemaking. We anticipate that the forms referenced in the Puc 600 rules will be posted by the time the rules go into effect. The Commission has chosen to make the web reference within the rules go to the Forms link on the home page, rather than to each individual form, to facilitate the overall process as the various rulemakings proceed.

Thank you in advance for your consideration.

Sincerely,



Marcia A. Brown
Staff Attorney

cc: Docket Service List (by e-mail)

Readopt with amendments Puc 600, effective 3/25/05 (Document No. 8311), to read as follows:

CHAPTER Puc 600 RULES FOR WATER SERVICE

Puc 601.01 Application of Rules. Puc 600 shall apply to any utility as defined in Puc 602.16.

PART Puc 602 DEFINITIONS

Puc 602.01 "Class A utility" means a utility having annual water operating revenues of \$750,000 or more.

Puc 602.02 "Class B utility" means a utility having annual water operating revenues of \$150,000 or more, but less than \$750,000.

Puc 602.03 "Class C utility" means a utility having annual water operating revenues of less than \$150,000.

Puc 602.04 "Commission" means the New Hampshire public utilities commission.

Puc 602.05 "Customer" means any person, firm, corporation, cooperative marketing association, utility or governmental unit or subdivision of a municipality or of the state or nation supplied with water service by a utility.

Puc 602.06 "Customer service pipe" means that section of service pipe from the customer's property line or the curbstop to the customer's place of consumption.

Puc 602.07 "Discounted cash flow methodology" or "DCF" means a method of computing the cost of equity capital via the estimation of the expected flow of dividends in relation to the current market price of the stock computed by dividing the expected annual dividend by the current market price of a share of common stock and adding the expected rate of growth in dividends, as represented in the equation below, where:

(a) "k" means the cost of equity capital;

(b) "Div₁" means the annual dividend expected in year 1 which is calculated by multiplying the dividends paid over the current year just ended by the product of 1 plus the expected rate of growth in dividends, as shown in the following formula:

$$\text{Div}_1 = \text{Div}_0 (1 + g)$$

(c) "Div₀" means the dividends paid over the current year just ended;

(d) "P₀" means the current market price of a share of common stock;

(e) "g" means the expected rate of growth in dividends, which is assumed to be constant;
and

(f) "k" is derived by dividing "Div₁" by "P₀" and adding "g" to the product; as shown in the following formula:

$$k = (\text{Div}_1 / P_0) + g$$

Puc 602.08 "Franchise" means the right to conduct business as a utility pursuant to RSA 374:22 and RSA 374:26.

Puc 602.09 "Meter" means a device installed by a utility for the measurement of water quantities to be used as a basis for determining charges for water service.

Puc 602.10 "Normal operating pressure" means pressure occurring between that when system storage is at the:

- (a) Lowest point of its normal operating range during maximum day demand; and
- (b) Highest point of its normal operating range during minimum day demand.

Puc 602.11 "Order nisi" means an order that will ripen or take effect at some set date in the future unless the order is rescinded by the commission before that date.

Puc 602.12 "Service connection" means the point of connection between the customer's service pipe and the utility's service line.

Puc 602.13 "Service entrance" means the point at which the customer service pipe enters the customer's building.

Puc 602.14 "Service pipe" means the connection between the utility's main and the customer's place of consumption and includes all of the pipe, fittings and valves necessary to make the connection.

Puc 602.15 "Small water system" means any water distribution system serving fewer than 600 customers:

- (a) Which has received a franchise and established an initial revenue requirement pursuant to Puc 1600;
- (b) Which is not interconnected with any other water distribution system owned, operated by or affiliated with the same individual or entity; and
- (c) Whose revenue requirement is established based on the value of the assets used to serve only those customers served by that water distribution system.

Puc 602.16 "Utility" means any "public utility" as defined in RSA 362:2 and RSA 362:4 owning, operating or managing any plant or equipment or any part of the same for supplying of water to the public, or engaged in the transmission or sale of water ultimately sold to the public within New Hampshire except:

- (a) Municipal corporations operating within their corporate limits;
- (b) Municipal corporations which are exempt pursuant to RSA 362:4, to the extent of any such exemption;
- (c) Any landlord supplying water to tenants which service is included in a rental fee; or
- (d) Any association of residents supplying water to themselves.

Puc 602.17 "Utility service pipe" mean that portion of the service pipe not characterized as customer service line or pipe.

Puc 602.18 "Water service" means the furnishing of water to a customer in this state by a utility.

PART Puc 603 SERVICE PROVISIONS

Puc 603.01 Filing of Tariffs. No utility shall render service until a complete tariff, containing rate schedules, shall have been filed with the commission and published in accordance with Puc 1600.

Puc 603.02 Information to Customers.

- (a) Each utility shall, upon request, provide a customer with a copy of the most recent chemical analysis of the water supplied.
- (b) Not more than one chemical analysis per customer per year shall be required pursuant to (a) above.

Puc 603.03 Measurement of Service.

- (a) All water sold by a utility shall be billed on the basis of metered volume sales unless a waiver is granted by the commission pursuant to Puc 201.05 for unmetered service.
- (b) Temporary service may be provided on a flat rate basis when the use of water can be readily estimated.
- (c) Service of a character for which there is no rate of general application may be rendered under a special contract between the utility and the applicant to become effective only after order of the commission pursuant to RSA 378:18.

Puc 603.04 Meter Reading and Bill Forms.

(a) All meters used for metered sales shall have registration devices indicating the volume of water in either cubic feet or United States gallons. Where a constant or multiplier is necessary to convert the meter reading to cubic feet or gallons, the constant shall be plainly marked on the face of the meter.

(b) In instances where the utility installs a remote meter read device, the meter having actual contact with water shall serve as the primary registrant and shall be the determinant for all billing and billing adjustments.

(c) A utility shall, except as a result of weather-related emergencies or other extenuating circumstances, read the meter or remote read device of its metered customers every billing period. In no case shall it do so less than every third billing period, except as provided in (d) below.

(d) If the billing period is 6 months or longer, the utility shall, except as a result of weather-related emergencies or other extenuating circumstances, obtain a reading of the meter or remote read device of its metered customers each billing period. In no case shall it do so less than annually.

(e) When a remote meter read device is a pulse or other non-encoder type, the utility shall obtain a reading from the water meter itself at least every 2 years.

Puc 603.05 Customer Relations. Each utility shall comply with the additional rules governing provision of service to customers contained in Puc 1200, uniform administration of utility customer relations.

PART Puc 604 QUALITY OF WATER SERVICE

Puc 604.01 Quality of Water.

(a) Each utility shall conform to all requirements of the New Hampshire department of environmental services for construction and operation of its water systems regarding sanitation and potability of the water.

(b) When a utility is notified that its water quality is being investigated by the department of environmental services, the utility under investigation shall notify the commission in writing within 10 business days.

(c) The utility referred to in (b) above shall submit to the commission a final report on any such investigation or review within 10 days after final disposition of the matter.

Puc 604.02 Cross-Connections. Each utility shall conform to all requirements of the department of environmental services relative to cross-connections.

Puc 604.03 Pressure.

(a) Each utility shall maintain normal operating pressures of not less than 20 pounds per square inch (psi) nor more than 125 psi at the service connection, subject to (b) below.

(b) For new services connected after the effective date of these rules, each utility shall maintain normal operating pressures of not less than 30 psi nor more than 100 psi at the service entrance to each building, measured with no water flow inside the building, unless the requirements of Puc 604.04 (d) and (f), or (g) are met.

(c) Utilities shall make every reasonable effort to deliver normal system operating pressures within the 30 to 100 psi range to customer service locations connected prior to the effective date of these rules.

Puc 604.04 Pressure Variation.

(a) Variations in pressure under normal operating conditions shall not exceed by one-third, either above or below, the average operating pressure, but in no case shall exceed 20 psi above or below the average operating pressure, unless the utility obtains a waiver pursuant to Puc 201.05.

(b) The average operating pressure shall be determined by computing the arithmetical average of at least 24 consecutive hourly pressure readings.

(c) Pressure variations outside the limits specified shall not be considered a violation of this rule when they:

- (1) Arise from unusual or extraordinary conditions;
- (2) Are infrequent fluctuations not exceeding 5 minutes duration; or
- (3) Arise from the operation of the customer's equipment.

(d) In systems of widely varying elevations a utility may undertake to furnish a new service which does not comply with the specifications contained in either (a) and (c) above or the minimum or maximum pressure requirements of Puc 604.03(b), if:

- (1) The customer is fully advised of the conditions under which average service may be expected; and
- (2) The customer's agreement is secured in writing.

(e) The utility may require in the agreement referred to in (d) (2) above that its terms shall be binding on future customers served at the same location under similar circumstances.

(f) The utility shall record the agreement referred to in (d)(2) above at the appropriate registry of deeds.

(g) Except as provided in (d) above, where a utility is providing new water service where pressures or pressure variations fail to meet the above limits, the utility shall require installation of booster pumps, if permitted by the department of environmental services, on a case by case basis, or pressure reducing devices, by and at the expense of the customer.

(h) The utility shall provide the appropriate remediation device as described in (g) above at its own expense for the following:

- (1) A service connected on or after the effective date of these rules which:
 - a. Fails to meet:

1. The minimum and maximum pressure requirements of 30 psi and 100 psi established by Puc 604.03 (b); or
 2. The pressure variation criteria of this section; and
- b. Is a location where the utility has failed to apply the requirements of paragraph (d) or (g) above; or
- (2) A service connected between May 4, 1982 and the 2013 effective date of these rules which:
- a. Fails to meet either:
 1. The older 20 psi minimum or the 125 psi maximum pressure criteria of Puc 604.03 (a); or
 2. The pressure variation criteria of this section.

(i) Services connected as provided in (h)(2) above shall be exempt from the remediation device requirement to the extent that the pressure or pressure variation requirements of (h)(2)a were waived by an agreement recorded pursuant to paragraph (f) above or if the service was previously remediated by the customer.

Puc 604.05 Pressure Surveys and Records.

- (a) Each utility serving 300 or more customers shall provide itself with one or more recording pressure gauges for the purpose of making pressure surveys as required by these rules.
- (b) These gauges shall be suitable to record the pressure experienced on the utility's system and shall be able to record a continuous 24-hour test.
- (c) One of these recording pressure gauges shall be maintained in continuous service at some representative point on the utility's mains in each individual service area containing 200 or more customers.
- (d) At regular intervals, but not less than once in every 5 years, and when substantial changes either in demand or distribution system occur, each utility shall make a survey of pressures in its distribution system sufficient to determine the pressures maintained at representative points on its system and to indicate compliance with the pressure requirements herein.
- (e) Such surveys shall be made at or near the period of maximum usage.
- (f) Utilities serving less than 300 customers may make such tests with an indicating pressure gauge, provided however, that when no recording gauge is maintained on the system such tests shall be made annually.
- (g) Each utility shall retain for at least 2 years and shall make available for inspection by the commission or its representative all pressure records obtained under this section.
- (h) Reports of pressure complaints shall be made to the commission on Form E-14, which is described at Puc 609.07, once a month, if any occur.

Puc 604.06 Interruptions of Service.

(a) Each utility shall use all reasonable means to avoid interruptions to service, but should interruption occur service shall be re-established within the shortest time practicable, consistent with safety.

(b) When an emergency interruption of service affects any portion of the fire protection system, the utility shall promptly notify the fire chief or other public official responsible for fire protection of such interruption and of subsequent restoration to normal service.

(c) Each utility shall keep a record of all interruptions to service of over 30 minutes duration affecting any portion of the distribution system.

(d) A utility shall include in the record of service interruptions required by (c) above the following:

- (1) Date and time of interruption;
- (2) Approximate number of customers affected;
- (3) The date and time of service restoration;
- (4) The cause of such interruption when known; and
- (5) Steps taken to prevent its recurrence.

(e) When service is interrupted to perform scheduled work on mains or equipment, such work shall be done at a time causing minimum inconvenience to customers, consistent with the circumstances.

(f) Customers affected by such interruption shall be notified in advance, if practicable.

(g) Where any main supplying public fire protection service is interrupted, the utility shall promptly notify the fire chief or other official responsible for fire protection, stating the approximate time and anticipated duration.

(h) The fire chief or other official responsible for fire protection shall be notified promptly upon restoration of service.

(i) Reports of service interruptions shall be made to the commission on Form E-18, which is described in Puc 609.11, once a month, if any occur.

Puc 604.07 Shortage of Supply.

(a) The utility shall furnish a continuous and adequate supply of water to its customers and to avoid any shortage or interruption of delivery thereof except when prevented from doing so by emergencies the effect of which prudent planning would not have avoided.

(b) If a utility finds that it is necessary to restrict the use of water it shall give the commission and its customers written notice, except in emergency conditions, no less than 24 hours in advance, before such restriction becomes effective.

(c) Such notifications shall specify:

- (1) The reason for the restriction;
- (2) The nature and extent of the restriction, such as restrictions on outdoor use of water or use by certain classes of customers;
- (3) The date such restriction is to go into effect; and
- (4) The probable date of termination of such restriction.

(d) During times of threatened or actual water shortage each utility shall equitably apportion its available water supply among its customers with due regard to public health and safety.

Puc 604.08 Conservation. Each utility shall comply with water conservation rules promulgated by the department of environmental services pursuant to RSA 485:61.

PART Puc 605 METER ACCURACY AND TESTING

Puc 605.01 Inspection of Meters.

(a) All new meters shall be inspected for correctness of register size and multiplier before being installed on a customer's premises.

(b) All meters removed from service which are to be reinstalled shall be inspected for correctness of register size and multiplier.

Puc 605.02 Meter Installations.

(a) All meters shall be in good mechanical condition and of adequate size and design for the type of service which they measure. All meters shall be checked to insure correctness of operation when installed.

(b) Each utility shall adopt a standard method of meter installation which includes:

- (1) Providing a written description and/or drawings to the extent necessary to provide a clear understanding of the requirements; and
- (2) Making available copies of these methods of installation to prospective customers and contractors or others engaged in the business of placing pipe for water utilization.

(c) The customer shall provide an accessible area protected from temperature variation and weather in which to set the meter which shall be located as nearly as practical to where the service pipe enters the building.

(d) If an adequate space is not provided in which to install a meter, the utility may:

- (1) Refuse service; or
- (2) At the option of the customer, install an outside meter pit at the expense of the customer.

Puc 605.03 Test and Calibration of Meters.

- (a) All meters shall be tested and calibrated in accordance with the requirements set forth in this section.
- (b) No meter shall be placed in service or permitted to remain in service if the error of registration exceeds specifications in (d) below.
- (c) A utility shall test all meters as specified by size in the left column, at the 3 rates of flow specified in Table 6.5.1 below:

Table 6.5.1 Test Flows Required by Size of Meter

Meter Size - Inches	Test Flow - Gallons per Minute		
	Minimum	Medium	Maximum
5/8	1/4	2	15
5/8 x 3/4	1/4	2	15
3/4	1/2	3	25
1	3/4	4	40
1 1/2	1 1/2	8	50
2	2	15	100
3	4	20	150
4	7	40	200
6	12	60	500

- (d) A meter shall be determined inaccurate and shall not be placed or returned to service if:
 - (1) The percent error of registration exceeds 103% or is less than 97%; or
 - (2) The registration at the minimum flow exceeds 103% or is less than 90%.
- (e) The percent error of registration shall be taken as the algebraic sum of the errors at the intermediate and maximum rates of test flow, as set forth in the table above, divided by 2.
- (f) Upon completion of and adjustment of any meter under the provisions of these rules, the utility shall affix thereto a suitable seal in such a manner that the adjustment of registration of the meter cannot be tampered with without breaking the seal.
- (g) At the option of the utility, the larger size meters may be tested in place after installation.

Puc 605.04 Test Schedules for Meters.

- (a) All new meters shall be tested and calibrated before being put into service.
- (b) A utility shall not be required to report to the commission new meter tests referred to in (a) above nor shall these tests be considered as periodic tests of meters in service.
- (c) A utility shall conduct tests on meters in service, according to the size of the meter in inches, in accordance with the schedule established by Table 6.5.2 below:

Table 6.5.2 Testing Interval Required By Size of Meter

Size of Meter - Inches	Maximum Interval Between Tests
5/8	10 years
3/4	10 years
1	4 years
1 1/2	4 years
2	4 years
3	2 years
4	1 year
6	1 year

(d) All meters removed from service and not due for periodic test shall be tested before being put back into service.

(e) Source meters shall be calibrated at least every 10 years.

(f) When a customer requests that the customer's meter be tested, a utility:

(1) Shall test the accuracy of the customer's meter within 15 days from the time the request is made;

(2) May require a deposit and charge for meter testing in an amount in accordance with tariff provisions;

(3) Shall promptly refund the deposit and charge if on testing the meter is found to be over-registering by more than 3% or under-registering as described in Puc 605.03(d);

(4) May retain the deposit amount if the meter is found to meet the accuracy requirements of Puc 605.03(d);

(5) Shall permit a customer to be represented in person or by his agent when the utility conducts the test of the meter; and

(6) Shall provide to the customer within 15 days after completion of the test a report giving:

- a. The name of the customer requesting the test;
- b. The date of the request;
- c. The location, type, make, size and serial number of the meter;
- d. The date tested; and
- e. The result of the test.

(g) When a customer makes written application to the commission for testing of a meter, sometimes called referee testing, the commission staff shall arrange to have the meter tested in staff's presence as soon as is practicable.

(h) When notified of an application submitted to the commission by a customer for a referee test as provided in (g) above, the utility shall not remove, interfere with, or adjust the

meter to be tested without the written consent of the customer, and approval by the commission pursuant to Puc 201.05.

(i) A complete record of all tests and adjustments and data sufficient to allow checking of test calculations shall be recorded by the meter tester.

(j) The test record referred to in (i) above shall include:

- (1) The identifying number of the meter;
- (2) The type of the meter;
- (3) The date and kind of tests made;
- (4) The reading of that meter before making any test;
- (5) The error as found at each test; and
- (6) If repaired the accuracy of the meter after the final test.

(k) The complete record of tests of each meter shall be continuous for at least 2 periodic tests, and in no case for less than 2 years.

(l) Each utility shall report to the commission periodic tests of meters on Form E-15, which is described in Puc 609.08, once a year.

(m) Each utility shall report request or referee tests, referred to in (f) and (g) above, to the commission on Form E-16, which is described in Puc 609.09, once a month, if any occur.

Puc 605.05 Customer's Bill Adjustments.

(a) In meter tests made by the utility or monitored by the commission as provided by Puc 605.04, the correctness of registration of the meter and its performance in service shall be judged by its average error, determined in accordance with Puc 605.03.

(b) Any adjustment of charges which is made in accordance with this section shall be based on the average error thus derived.

(c) Whenever a meter is found to register in excess of 103% of the correct amount, the utility shall refund to the customer an amount equal to the charge for the excess billed for the shorter of the following:

- (1) The previous 12 months;
- (2) A period equal to 1/2 of the time elapsed since the last test; or
- (3) The period of occupancy by the customer.

(d) If the time when the error, referred to in (c) above, first developed or occurred can be definitely fixed, the amount to be refunded shall be based thereon.

(e) Whenever a meter is found to under-register as outlined in Puc 605.03(d), the utility may make a charge to the customer for the unbilled amount supplied for the shorter of:

- (1) The previous 12 months;

- (2) A period equal to 1/2 of the time elapsed since the last test; or
- (3) The period of occupancy by the customer.

(f) If a meter or remote register is found which does not register properly, the bill for the period of improper registration shall be based upon information recorded by a meter or remote register, during a period during which the device is determined to accurately record use, prior or subsequent to the period of improper registration, and any other pertinent information supplied by the customer or known to the utility.

(g) The period for recovery of the difference between previously billed amounts and estimated actual consumption under (f) above shall not exceed 12 months.

Puc 605.06 Test Facilities and Equipment.

- (a) Each utility furnishing metered water service shall either:
 - (1) Provide the necessary standard facilities, instruments and other equipment for testing meters in compliance with these rules; or
 - (2) Enter into satisfactory arrangements for test of its meters by another utility or agency equipped to test meters in compliance with these rules, subject to approval by the commission pursuant to Puc 201.05.
- (b) Each utility shall maintain or arrange for the use of a meter test shop which, insofar as practicable, shall simulate the actual service conditions.
- (c) The meter test shop required by (b) above shall be provided with:
 - (1) The necessary fittings, including a quick-acting valve for controlling the starting and stopping of the test; and
 - (2) A device for regulating the flow of water through the meter under test.
- (d) The accuracy of the test equipment and test procedures shall be sufficient to enable shop test of displacement meters with an error not to exceed 0.5%.
- (e) Each utility shall maintain or arrange for the use of measuring devices for test of meters.
- (f) The measuring devices required by (e) above shall consist of calibrated tanks for volumetric measurements, tanks mounted upon scales for weight measurement or standard meters.
- (g) In using the measuring devices required by (e) above the utility shall adhere to the following test measurement standards:
 - (1) When a volumetric tank is used it shall be certified by the New Hampshire or local sealer of weights and measures;
 - (2) When a weight standard is used the scales shall be tested and certified at least once every year by the New Hampshire or local sealer of weights and measures, and a record maintained of the results of such test;

- (3) Basic standards used for meter tests shall be of sufficient capacity to insure accuracy of the test;
- (4) Standard meters may be used for the purpose of testing meters in place provided they have been tested and calibrated within the limits of accuracy required by Puc 600, either by the utility with its volumetric or weight standard equipment or by an approved laboratory, within the previous 60 days; and
- (5) The utility shall keep a record of tests referred to in (4) above for a period of not less than 5 months.

Puc 605.07 Underground Utility Damage Prevention Program. All utilities shall comply with Puc 800, the underground utility damage prevention program rules.

PART Puc 606 EQUIPMENT AND FACILITIES

Puc 606.01 Standard Practice.

(a) Each utility shall construct, install, operate and maintain its plant, structures, equipment and mains:

- (1) In accordance with ~~current~~ applicable American Water Works Association Standards copyrighted by the American Water Works Association, pursuant to the applicable standards described in N.H Code Admin. Rule Env-Ws 307.01, Standards of the American Water Works Association; and
- (2) In such manner, insofar as practical:
 - a. To best accommodate the public; and
 - b. To prevent interference with service furnished by other underground facilities, including gas, electric, telephone, steam, sewer and other underground and above ground facilities.

Puc 606.02 Distribution System and Mains.

(a) Water mains shall be installed below the normal frost line or otherwise protected to prevent freezing. Mains used exclusively to provide temporary or seasonal service shall be excluded from this requirement.

(b) Insofar as practicable, the utility shall design its distribution system so as to avoid dead ends on its mains.

(c) Where dead ends are unavoidable the utility shall provide hydrants or valves for the purpose of flushing the mains.

(d) Where dead ends are unavoidable the utility shall adhere to the following standards:

- (1) Mains with dead ends shall be flushed as often as necessary to maintain the proper quality of the water;

(2) Records shall be kept of all flushings of mains, showing the date, place and duration; and

(3) Flushing records shall be used as a guide in determining the necessary frequency of flushing of the same mains thereafter.

(e) Valves shall be provided at intervals in the mains sufficient to allow the utility to facilitate repairs and minimize interruptions of service.

(f) Whenever feasible, the distribution system shall be laid out in a grid segmented so that in case of breaks or repairs the number of customers affected can be minimized.

Puc 606.03 Fire Protection and Hydrants.

(a) A utility and an applicant may negotiate regarding fire hydrants, public and private fire protection facilities and connecting mains, as to the following:

- (1) Specifications;
- (2) Location;
- (3) Installation;
- (4) Responsibility for maintenance; and
- (5) Ownership.

(b) Fire hydrants and public and private protection facilities shall be installed in conformity to the requirements of the utility.

(c) Hydrants maintained by the utility shall be inspected and flushed at least once each year, and shall be checked for freezing as often as necessary to insure that they are functioning properly.

(d) A record of each hydrant shall be maintained showing the size, type, location, date of inspection and flushing and the results thereof.

(e) Reports of periodic inspection of flushing of hydrants shall be reported to the commission on Form E-17, described at Puc 609.10 once a year.

Puc 606.04 Valves and Service Connections.

(a) Each utility shall locate, operate and inspect each valve on its distribution system at least once every 5 years.

(b) A utility annually shall locate, operate and inspect valves which are:

- (1) Larger than 12 inches in diameter;
- (2) Located on major transmission lines; or
- (3) Otherwise critical to system operation.

(c) A utility shall keep a record of each valve showing the size, type, location, date of inspection and the results of each inspection.

(d) Each utility shall require that the size, design, material and installation of the service pipe shall conform to such requirements of the utility as may be incorporated in its rules and regulations.

(e) The utility shall require that the minimum size of the service pipe shall not be less than 3/4 inch nominal size except under unusual circumstances, such as might exist in a residence with very low demand located very close to the main.

(f) All service pipes shall be laid at a depth sufficient to prevent freezing, except where services are not intended for use during freezing weather and are actually drained during such periods.

(g) Curb stops shall be placed at the customer's property line except in unusual situations such as service to an apartment or to a condominium.

(h) Each utility shall require that the customer shall not install any tree or branch connection in the service pipe.

(i) A utility may require the customer to leave the trench open and customer service pipe uncovered until it is inspected by the utility and shown to be free from any irregularity or defect.

(j) Each utility shall require the following in relation to individual service connections:

(1) Each service connection shall be provided with an individual shut-off;

(2) No tandem services shall be permitted; and

(3) Where such tandem services exist, the shut-offs necessary to comply with this requirement shall be installed.

Puc 606.05 Disinfection of Facilities. Disinfection of facilities shall be as approved by the New Hampshire department of environmental services.

PART Puc 607 RECORDS, REPORTS AND ACCOUNTING REQUIREMENTS

Puc 607.01 Station Records. Each utility shall keep sufficient records of the operation of its pumping, filtering, chlorinating and other units to show the characteristics and performance of each.

Puc 607.02 Water Supply Measurement.

(a) Each utility shall install a suitable measuring device at each source of supply in order that a record can be maintained of the quantity of water produced at each source.

(b) At least once each month each utility shall determine the quantity produced from each source of supply.

(c) A utility shall record and transmit to the commission in the utility's annual report to the commission its 12 month totals of water supply by sources.

Puc 607.03 System Maps.

(a) Each utility shall have on file at its principal office located within New Hampshire a map, maps or drawings showing the following:

- (1) The size, character and location of all mains including hydrants and valves;
- (2) The size and location of each service connection, where practicable; and
- (3) The layout of all principal pumping stations, filter and chlorinating plants to show size, location and character of all major equipment, pipe lines, connections, valves and other equipment used.

(b) In lieu of showing service locations on maps, referred to in (a)(2) above, a card record or other suitable means may be used.

Puc 607.04 Meter Records.

(a) Each utility shall keep records numerically arranged and classified by meter type presenting, for each meter owned and used by the utility for any purpose, the following:

- (1) Identification number;
- (2) Date of purchase;
- (3) Name of manufacturer;
- (4) Serial number;
- (5) Type;
- (6) Rating; and
- (7) Information as to each premises where the meter has been in service, as follows:
 - a. The name and address of each customer on whose premises the meter has been in service;
 - b. Date of installation; and
 - c. Date of removal.

(b) These records shall be maintained in a manner such that the date of the last test is readily ascertainable.

Puc 607.05 Preservation of Records.

(a) All records shall be preserved by the utility for a period of 2 years unless otherwise designated by the commission's rules governing the preservation of records, including Puc 607.07(b).

(b) The utility shall make such records available to the commission or its staff upon request at the utility's office located in the state of New Hampshire.

Puc 607.06 Reports to Commission.

(a) The utility shall furnish the commission with any information concerning the utility's facilities or operations which the commission shall request and need for determining rates or judging the practices of the utility.

(b) Each utility shall file periodic reports with the commission as required by Puc 609 on the forms, as described in Puc 609, which shall be furnished by the commission upon request.

Puc 607.07 Uniform System of Accounts.

(a) Each utility shall maintain its accounts and records in conformity with the "Uniform Classification of Accounts for Water Utilities" established and issued by the commission as a uniform system of accounts pursuant to RSA 374:8.

(b) Each utility shall keep and preserve all accounts and records as provided in the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities Regulation", governing the preservation of records of water utilities, issued by the National Association of Regulatory Utility Commissioners, which is established and designated by the commission as part of its uniform system of accounts pursuant to RSA 374:8.

Puc 607.08 Work Order and Continuing Property Records. Each utility shall maintain a work order system and continuing property records according to the "Uniform Classification of Accounts for Water Utilities" and shall provide the commission access to such records when requested.

PART Puc 608 SAFETY, INSPECTIONS AND SHORT TERM DEBT

Puc 608.01 Safety Instructions. Each utility shall adopt comprehensive instructions for the safety of employees in regard to the operation, construction and maintenance of its plant facilities, and shall require that such employees have been properly informed of safe practices and are cognizant of all hazards involved.

Puc 608.02 Resuscitation.

(a) Each utility shall institute and maintain a program instructing its employees engaged in electrical work or work in hazardous atmospheres, such as in-ground pump stations or meter vaults, in safety procedures for resuscitation emergencies.

(b) Copies of safety procedures shall be furnished to each such employee.

(c) Electrical work as used herein shall be construed to mean work on all live electric conductors and equipment.

Puc 608.03 Accidents.

(a) Each utility shall report to the commission as soon as possible after each accident occurring in connection with the operation of its property, facilities or services, wherein any person shall have been killed or seriously injured or whereby any serious property damage shall have been caused.

(b) The first report of an accident may be preliminary, but if so, shall be followed later by as full a statement as possible of the cause and details of the accident and precautions taken, if any, to prevent recurrence.

(c) Accidents resulting in slight injuries which do not incapacitate the person injured from active work for more than 6 days in the aggregate during the 10 days immediately following injury shall not be required to be reported.

(d) The utility shall report to the commission on form E-5, "NHPUC Accident Form", described in Puc 609.06, any accident related to its utility operations which is not a slight accident as described in (c) above.

Puc 608.04 Commission Inspection. The commission shall, from time to time, inspect the works and system of each utility and the manner in which it has conformed and presently conforms to commission rules.

Puc 608.05 Short Term Debt. No utility shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof if said short term debt exceeds 10% of the utility's net fixed plant without prior commission approval pursuant to Puc 201.05.

PART Puc 609 FORMS TO BE FILED BY ALL UTILITIES

Puc 609.01 F-1C Quarterly Statement of Operations.

(a) Any utility which does not file a statement of operations with the commission on a monthly basis shall file form F-1C on a quarterly basis.

(b) Utilities shall include in form F-1C:

(1) A caption indicating the title of the form as "Form F-1C" along with the name of the utility filing the report;

(2) A statement of operation taking operating revenues, subtracting all expenses, leaving the net income;

(3) A reconciliation of retained earnings composed of balance at the beginning of the period and balance at end of the period;

(4) A balance sheet listing the assets and liabilities with a final result of total capital and liabilities; and

(5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.02 F-3 Pro Forma Income Statement at Present and Proposed Rates for Year Ended.

- (a) Each utility which requests a rate increase shall file form F-3 with the commission.
- (b) Form F-3 shall include:
 - (1) A caption identifying the report as “F-3 Pro Forma Income Statement” along with the name of the utility filing the report;
 - (2) A breakdown of operating revenues and expenses for:
 - a. Actual year ended;
 - b. Adjustments and pro forma at present rates;
 - c. At proposed rates with additional requirements; and
 - d. Total requirements;
 - (2) A calculation of rate base and a calculation of rate of return; and
 - (3) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.03 F-4 Petition For Authority To Issue Securities.

- (a) Each utility shall file form F-4 with the commission when it seeks authority to issue securities.
- (b) Form F-4 shall include the following:
 - (1) A petition which shall include:
 - a. A caption which shall identify the report as “F-4 Petition for Authority to Issue Securities” along with the name of the utility filing the report;
 - b. Description of authorized and outstanding long term debt and capital stock;
 - c. Amount of short term notes outstanding;
 - d. Description of new securities;
 - e. Description of what proceeds will be used for;
 - f. List of exhibits attached;
 - g. Certification statement as contained in Puc 609.04 (d);
 - h. Petitioner's prayer asking for the relief requested; and
 - i. The signature, full name and title of the utility employee who supervised the preparation of the form;

- (2) Application for leave to issue securities pursuant to RSA 369:3 including a statement in reasonable detail of any proposed additions, construction or working capital requirements together with any proposed construction budget;
- (3) Exhibit 2, showing the estimated cost of financing including, for example, legal costs, printing, documentary tax, trustee services, financial services;
- (4) Exhibit 3, current balance sheet adjusted for financing with journal entries and explanations for actual, adjustments and as adjusted;
- (5) Exhibit 4, current income statement adjusted for financing including new interest, depreciation and taxes with entries for actual, adjustments and as adjusted;
- (6) Exhibit 5, statement of capitalization ratios after giving effect to the proposed financing;
- (7) Exhibit 6, copy of the purchase and sale agreement for long term financing including any letter of commitment from a lender stating details of financing;
- (8) Exhibit 7, copy of the mortgage indenture;
- (9) Exhibit 8, copy of terms of new common or preferred stock;
- (10) Resolution of petitioner's stockholders, board of directors or other governing body of petitioner, as appropriate, authorizing the proposed financing; and
- (11) An original and ~~7~~⁶ copies of the petition and exhibits.

(c) By submitting or signing a Form F-4 petition, the persons submitting the form agree to comply with the certification requirement as set forth in Puc 609.04 (d).

Puc 609.04 F-16-Water Annual Report.

~~(a) Each utility which maintains its books on a calendar year basis shall file a completed "Annual Report" with the commission annually on or before March 31st on an "Annual Report" form which the utility may obtain at the commission.~~

~~(b) Class A & B utilities shall file the Annual Report in the format of F-16 for Class A & B water utilities and Class C utilities shall file the Annual Report in the format of F-16 for Class C water utilities.~~

~~(c) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall file a completed "Annual Report" with the commission no later than 90 days following the close of each fiscal year.~~

~~(d) Form F-16 shall include the following:~~

~~(1) A caption identifying the report as the "Annual Report" including the calendar year of the report and the name of the utility filing the report;~~

~~(2) General information about the utility, its origin, number of customers, address of principal office, areas served;~~

~~(3) List of officers, compensation, residence, and a list of directors, residence, length of term, term expiration date and fees;~~

~~(4) Shareholders and voting power schedule showing major shareholders, number of votes, breakdown of shares;~~

~~(5) Schedule of payments to individuals with a breakdown of names, addresses, and amounts;~~

~~(6) Schedule of management fees and expenses with a breakdown of said fees distribution into account numbers;~~

~~(7) Balance sheet showing assets and liabilities showing the decrease or increase over previous year;~~

~~(8) Fixed capital showing additions, retirements, and adjustments made during the year;~~

~~(9) Schedule of investments in affiliates and miscellaneous investments with description of investment breakdown of stock and book value at end of year;~~

~~(10) Funds schedule with fund and how invested, additions during year, balance at end of year, prepayments schedule and a listing of acquired securities with description of security, date acquired, par or face value and cost;~~

~~(11) Materials and supplies schedule with breakdown into classification, beginning and end of year balances and increase or decrease over previous year;~~

~~(12) Accounts receivable schedule and receivables from affiliated companies schedule showing proper changes during year;~~

~~(13) Unamortized debt discount and expense with changes during year and year end balance and a schedule of dividends declared during year;~~

~~(14) Notes payable schedule with breakdown of payees, balances and interest and a schedule of notes payable to affiliated companies with the same breakdown;~~

~~(15) Capital stock account with a description of said stocks and a long term debt schedule;~~

~~(16) Miscellaneous reserves, miscellaneous unadjusted credit schedules each showing transactions during year and beginning and year end balances;~~

~~(17) Tax schedule and the apportionment to each class;~~

~~(18) Depreciation reserve showing transactions during the year;~~

~~(19) Annual depreciation charge with a breakdown into class, basis, rate, and amount;~~

~~(20) Capital surplus earned surplus and miscellaneous suspense accounts showing debits and credits for the year;~~

~~(21) Income statement with the proper breakdown showing totals and increase or decrease over previous year;~~

~~(22) Operating revenues and expenses showing breakdown of service revenue into the various classes with the number of customers and increase or decrease over previous year;~~

~~(23) Schedule of operation and maintenance showing changes over previous year;~~

~~(24) Schedule of operating revenues and expenses showing revenue received and increase or decrease over prior year;~~

~~(25) Analysis of sales and new business expenses showing total appliance sales job work sales and new business;~~

~~(26) Donations and gifts schedule showing distribution of the money into accounts;~~

~~(27) Detail of fuel account throughout the year, summary of water pumping, and a schedule of revenue by sales;~~

~~(28) Plant statistics relative to sources of supply, pumping station equipment reservoirs, standpipes, and purification system and distribution system; and~~

~~(29) Certification set forth in (d) below.~~

~~(e) Each utility shall complete, properly execute under oath and submit a certification form as part of its "Annual Report", which provides as follows:~~

~~"We, on our oath do severally say that the foregoing return 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."~~

~~(f) The certification set forth in (d) above shall be subscribed and sworn to under oath by the utility by its president or other chief officer and treasurer or other officer in charge of accounts whose signatures shall be notarized before a notary official in conformance with New Hampshire law.~~

~~(g) By submitting or signing the "Annual Report", the person submitting the form, on behalf of themselves and the utility, thereby agree to comply with the certification statement set forth in (e) above.~~

~~(h) Each utility shall comply with the electronic filing requirement regarding the "Annual Report" form as provided in Puc 609.04.~~

(a) Each utility which maintains its books on a calendar year basis shall complete the "Annual Report for Water Utilities," dated July 2013, form available on the commission website at www.puc.nh.gov/forms, and file one signed original and one electronic copy with the commission annually on or before March 31st.

(b) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall complete the commission's Form F-16 "Annual Report for Water Utilities," dated July 2013, available on the commission website at www.puc.nh.gov/forms, and file with the

commission one signed original and one electronic copy by email or through the commission's electronic records filing system no later than 90 days following the close of each fiscal year.

Puc 609.05 F-22 - Information Sheet.

- (a) Each utility shall file Form F-22:
 - (1) Annually; and
 - (2) Whenever any changes occur to the information included in the Form F-22 filing.
- (b) Each utility shall include the following on form F-22:
 - (1) A caption identifying the form as “Form F-22” along with the name of utility;
 - (2) Person's name and address to receive annual report form;
 - (3) Person's name and address to receive the utility assessment tax;
 - (4) The names and titles of the principal officers of the company; and
 - (5) The signature, full name and title of the utility employee who supervised the preparation of the form.

Puc 609.06 E-5 - Utility Accident Report.

(a) Each utility shall file a completed "NHPUC Accident Form" within 10 working days of when a utility accident, as described in Puc 608.03(a) and (c), occurs.

(b) The "NHPUC Accident Form" shall include a caption identifying it as the “NHPUC Accident Form” and the following:

- (1) Report number, date and name and address of utility;
- (2) Date and location of accident;
- (3) Description of person injured including:
 - a. Name;
 - b. Age;
 - c. Residence;
 - d. Employer; and
 - e. Status of injured person, whether employee, person under contract, invitee, licensee, trespasser or other;
- (4) Description of injury, current condition, duration of disability and, if applicable, anticipated return to work date;
- (5) Description of cause and manner of accident;
- (6) If applicable, cause of death, previous accident report number of the report filed prior to the death;

- (7) Designation of federal or state statute violated, if known;
- (8) Recommendation for guarding against repetition of accident; and
- (9) Signature and title of signatory.

Puc 609.07 E-14 - Report of Pressure Complaints.

- (a) Each utility shall report pressure complaints to the commission on form E-14 on a monthly basis if they occur.
- (b) A utility shall include on form E-14 the following:
 - (1) A caption identifying the report as “E-14 Report of Pressure Complaints” along with the name of the utility filing the report;
 - (2) Name of complainant and location;
 - (3) Date of test and average pressure;
 - (4) Pressure recorded including the minimum, time of day, maximum, time of day;
 - (5) Total minutes below allowable minimum and above allowable maximum; and
 - (6) The signature, full name and title of the utility employee responsible for supervising the preparation of the report.

Puc 609.08 E-15 Annual Report of Water Meter Tests.

- (a) Each utility shall file with the commission a report of water meter tests on form E-15 on an annual basis.
- (b) A utility shall include on form E-15 a caption identifying it as “E-15 Annual Report of Water Meter Tests” and the following:
 - (1) The utility name and year reported;
 - (2) The total meters installed at end of year by size;
 - (3) The number of 5/8 through 2-inch meters tested with a breakdown of the number meeting the standards specified in Puc 605.03(b), the number with no registration and the number failing the standards of Puc 605.03(b);
 - (4) Individual test results for larger meters; and
 - (5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.09 E-16 Report of Water Meter Complaint Tests.

(a) Each utility shall file form E-16 summarizing water meter complaint tests on a monthly basis if complaints occur.

(b) A utility shall include on form E-16 a caption identifying the report as “E-16 Report of Water Meter Complaint Tests” and the following:

- (1) The name of the company and the month reported;
- (2) The customer's name and address;
- (3) The meter manufacturer, manufacturer's number, company number, type, size;
- (4) The percent of registration that are fast and percent of registration that are slow;
- (5) If a bill adjustment occurs, the amount refunded or collected and the period covered by the bill adjustment; and
- (6) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.10 E-17 Annual Report of Hydrant Inspection.

(a) Each utility shall file form E-17 describing its inspections of hydrants on an annual basis.

(b) A utility shall include on form E-17 a caption identifying the report as “E-17 Annual Report of Hydrant Inspection” and the following:

- (1) The name of the company and the year of the report;
- (2) The number of hydrants maintained, number of hydrants inspected and flushed, and number of hydrants found defective;
- (3) A breakdown of defective hydrants as follows:
 - a. The date, location, date of last inspection;
 - b. The nature of the defect, the cause of the defect; and
 - c. The corrective steps taken; and
- (4) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.11 E-18 Report of Interruptions of Service Over 30 Minutes Duration.

(a) Each utility shall file Form E-18 on a monthly basis summarizing interruptions to service of over 30 minutes duration, if any occur.

(b) A utility shall include on form E-18 a caption identifying the report as “E-18 Report of Interruptions of Service Over 30 Minutes Duration” and the following:

- (1) The name of the company and the month reported;

- (2) The date, time and duration of interruption;
- (3) The location and number of customers affected;
- (4) The cause of the interruption; and
- (5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.12 E-22 - Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital.

(a) Except as provided in (i) below, each utility shall file an annual report of proposed expenditures for addition, extensions and capital improvements to fixed capital on or before May 15 of each year.

(b) The report shall include a caption identifying the report as “E-22 Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital” along with the name of the utility filing the report.

(c) The utility shall report the following on Form E-22 with respect to any proposed expenditures for additions, extensions and capital improvements which meet the conditions of (d) below:

- (1) A description of the addition, extension or capital improvement;
- (2) The location of the proposed addition, extension or capital improvement;
- (3) The total estimated cost of the proposed addition, extension or improvement by work category; and
- (4) The signature, full name and title of the utility employee who supervised the preparation of the report.

(d) Each utility shall report to the commission when the probable cost of any addition, extension or capital improvement to its utility plant will exceed the reportable amounts shown in Table 6.9.1 below:

Table 6.9.1 Reportable Amounts by Utility Plant Range

UTILITY PLANT RANGE	REPORTABLE AMOUNT
\$ 400,000 and under	\$ 5,000
400,001 to \$ 1,000,000	10,000
1,000,001 to 2,000,000	15,000
2,000,001 to 3,000,000	22,500
3,000,001 to 50,000,000	30,000
50,000,001 to 100,000,000	50,000
100,000,001 and over	100,000

(e) The reportable amount shall be based on the gross fixed capital, as of December 31st of the calendar year immediately preceding, of each core stand-alone or satellite system with an independent source of supply.

(f) Companies with more than \$10,000,000 in fixed capital may use the next higher reporting limit for their satellite systems.

(g) The reporting limits shall apply to total project cost including contributions in aid of construction.

(h) For purposes of (d) above, reporting to the commission shall consist of:

(1) A completed E-22 form; or

(2) With written approval of the commission, a construction budget.

(i) The commission shall accept a construction budget in place of individual E-22 forms if the proposed budget:

(1) Highlights all projects above the utility's reporting limit;

(2) Contains a level of detail appropriate to the expenditures anticipated and to identification of potential project-specific issues; and

(3) Covers a period of no longer than one year.

(j) A utility shall file an original and duplicate copy with the commission engineering department as follows:

(1) An individual E-22 form no fewer than 30 days before starting actual construction or expenditure of funds; or

(2) A construction budget no fewer than 60 days before starting actual construction or expenditure of funds.

(k) A utility may provide an additional copy of its filing and request that it be date-stamped and returned by the commission to confirm filing.

(l) If the cost of a project is anticipated to fall below the applicable reporting limit but later exceeds it, the utility shall immediately file an E-22 form at whatever time or phase of the project it becomes apparent the limit will be exceeded. This requirement shall include projects listed in a construction budget but not highlighted in accordance with (i)(1) above.

(m) Investigation of or comment on a construction budget or E-22 by the commission or failure of the staff to identify prudence review issues as described in (m) below shall not constitute a final prudence review and the commission shall not be precluded from analyzing the merit of any expenditure in a future rate case.

(n) If a project not included in an approved construction budget arises which will exceed a utility's reporting limit, the utility shall file an E-22 form.

Puc 609.13 E-25 - Report of Proposed Changes in Depreciation Rates.

(a) Each utility shall file Form E-25 when it proposes any change in depreciation rates.

(b) A utility shall include on form E-25:

- (1) A caption identifying the report as “E-25 Report of Proposed Changes in Depreciation Rates” along with the name of the company;
- (2) The date;
- (3) The account number and title;
- (4) The estimated life, both present and proposed, in years;
- (5) The net salvage, both present and proposed, by percentage;
- (6) The depreciation rate, both present and proposed, by percentage;
- (7) The net annual change in dollars;
- (8) The reasons for the proposed changes; and
- (9) The signature, full name and title of the utility employee who supervised the preparation of the report.

(c) A utility shall not implement any change in depreciation rates until the proposed change has been approved by the commission.

Puc 609.14 Electronic Filing Requirements, Annual Report.

(a) “Electronic filing” ~~or “file electronically”~~ means the filing with the commission of an electronic version of a document or form.

(b) Each utility shall, in addition to filing a completed and executed “Annual Report” in paper as required by Puc 609.04, electronically file with the commission, to the extent practicable, in an electronic file format compatible with the computer system of the commission, a completed “Annual Report” form ~~in a format compatible with the computer system of the commission.~~

(c) The commission shall maintain a list on its web site of the types of electronic file formats compatible with its computer system. ~~notify utilities on no less frequently than an annual basis of the types of electronic formats compatible with its computer system and shall post the list of such formats on its website.~~

(d) Any small water system as defined in Puc 602.15 shall be exempt from the requirements of this section.

(e) Any utility may petition for a one year waiver from the electronic filing requirement pursuant to the waiver provisions of Puc 201.05.

(f) In its application for a waiver under (e) above, a utility shall describe and provide evidence to demonstrate that:

- (1) It does not have the computer capability to generate electronic reports or filings due to the small size of its overall operations or its lack of computer equipment and/or expertise; ~~or~~

(2) Its existing available computer systems are not compatible with the computer systems of the commission and because of this incompatibility it would be prohibitively expensive or cumbersome to file electronically; or

(3) Other circumstances would make electronic filing prohibitively expensive or cumbersome.

(g) The commission shall issue a waiver under (e) and (f) above if it determines that the burden on the utility of electronic filing outweighs the benefit to the administrative process.

(h) The commission shall make available to each utility upon request an electronic version of the "Annual Report" form when the commission has prepared and has available an electronic version.

PART Puc 610 SMALL WATER UTILITIES

Puc 610.01 Purpose. The purpose of Puc 610 is to provide an expedited rate making mechanism for small water distribution systems to:

(a) Ensure safe and adequate service to customers that might be threatened from time to time by severe revenue erosion caused by unexpected capital additions and state and federally mandated programs that increase operating expenses; and

(b) Reduce rate case expenses that are currently paid for in their entirety by customers and have at times far exceeded the requested rate relief.

Puc 610.02 Expedited Proceeding.

(a) In the alternative to a full rate proceeding filed pursuant to Puc 1600, a small water system may request an increase in revenues to recover the cost of any capital additions, or any operating costs that are the result of any state or federal mandate, that result in annual earnings, based on the small water system's fiscal year, below a generic return on equity set pursuant to Puc 610.03, subject to the following conditions:

(1) The small water system shall file a petition with the commission containing the following:

a. The small water system's last established rate base and rate of return, with a citation to the docket establishing said rate base and rate of return;

b. The small water system's and the utility's realized rate of return established from its last filed annual report in combination with any increased or decreased costs and capital additions that were not included in that annual report;

c. The small water system's proposed cost of capital utilizing the generic return on equity contained in Puc 610.03 and its most recent cost of debt;

d. Copies of all invoices substantiating the capital additions requested to be added to rate base;

e. An explanation signed under oath and notarized of each capital addition's usefulness, necessity and purpose;

f. An explanation signed and sworn to under oath and notarized of all increased operating costs incurred as a result of a federal or state mandate including a specific citation to the federal or state mandate that required the increase in costs;

g. The requested increase in revenues, and its effect upon the average customer's annual bill; and

h. An amended tariff page reflecting the proposed increase; ~~and~~

(2) The small water system shall make itself available for an audit at the location where its books and records are kept;

(3) The small water system shall maintain its books and records pursuant to the uniform system of accounts which is described at Puc 607.07; ~~and~~

(4) Subsequent to the filing, the small water system shall provide notice to all of its customers, all municipalities in which those customers are served and the office of the consumer advocate by first class mail of:

a. The requested rate increase;

b. The rate impact on the average customer's annual bill;

c. The capital additions and the federal or state mandates that necessitated the need for rate relief; and

d. The customers' right to participate in the review of the requested rate increase; ~~and~~

(5) A copy of the notice required in (4), along with an affidavit of mailing, shall be filed with the commission within 15 days of the acceptance of the petition as referred to in (b) below.

(b) Failure to comply with any of the provisions and requirements set forth in (a) shall result in the immediate rejection of the petition if the utility has failed to respond to any notice issued by the commission required by RSA 541-A:29,I.

Puc 610.03 Generic Return on Equity.

(a) At least once during any 12 month period following the adoption of these rules the commission shall establish a generic return to be applied to the equity invested in the small water system using the discounted cash flow methodology.

(b) For the purposes of this section the commission shall assume that the DCF model is based on the concept that stockholders value a share of stock at the present value of the expected cash flow from that share of stock, and that cash flow will grow at the same rate from the present to perpetuity.

(c) For the purposes of this section the sample of companies used in computing k shall consist of non-California water utilities listed in the most current issue of Value Line Investment Survey or other recognized financial source that have consistent data for at least a 10 year period of time.

(d) For the purposes of this section cash flow shall be measured using both dividends and earnings, with a 3:1 weighting of dividends to earnings, reflecting the view that investors discount that which they receive, but are also concerned with the source of the cash flow.

Puc 610.04 Eligibility. A small water system shall not be eligible for rate relief pursuant to this section within 2 years after the issuance of a final order under Puc 610 or Puc 1600.

Puc 610.05 Rate Design.

(a) There shall be no change to a small water system's allocation of revenue responsibility between classes of customers as part of a proceeding brought before the commission pursuant to this section.

(b) Changes to revenue allocations shall include:

- (1) Changes between or among residential, commercial, wholesale or industrial customers;
- (2) Fixed charges for service regardless of the amount of water consumed unless the system bills on an unmetered basis;
- (3) Availability charges; or
- (4) Any other charge that is not based on the amount of water consumed for metered rates as a result of a rate request pursuant to this section.

(c) Such changes shall be allowed, however, where a small water system has installed meters since its last revenue requirement was set by the commission at which time a volumetric charge shall be established along with a fixed charge.

Puc 610.06 Staff Review and Recommendation.

(a) Upon the filing of a request for rate relief pursuant to this section the commission staff shall:

- (1) Verify that the small water utility has complied with the requirements set forth in Puc 610.02 and Puc 610.03;
- (2) Review all information acquired pursuant to the requirements of Puc 610.02; and
- (3) Make a recommendation to the commissioners that the requested increase, or some modification thereof, be approved or denied based on the criteria set forth by these rules, RSA 378 and the opinions of the New Hampshire supreme court.

(b) The staff shall serve a copy of the staff recommendation on the petitioning small water utility and the office of the consumer advocate.

(c) The petitioning small water utility shall serve a copy of the staff recommendation upon the customers of the small water utility and the municipalities in which those customers reside at the time the petition is filed with the commission.

Puc 610.07 Right to Challenge Recommendation.

(a) The small water system, the office of the consumer advocate, a customer or other interested party may challenge the staff recommendation to approve, modify or deny the requested rate increase by filing with the commission's executive director, within 15 days of mailing of the staff recommendation, a request to hold a conference with the relevant staff members to discuss the recommendation.

(b) Any such request shall set forth the basis of the objection to the recommendation of the commission staff and the issues discussed at any such meeting shall be limited to those issues raised in the request.

(c) The conference referred to in (a) above shall:

(1) Occur within 25 days of the mailing of the staff recommendation; and

(2) If agreed to by the challenging party and the commission staff, be conducted by telephone conference.

(d) If staff, the small water system, the office of the consumer advocate, or any other interested party resolve any disagreement regarding staff's original recommendation they shall so notify the commission in writing.

(e) If staff, the small water utility, the office of the consumer advocate, or any other interested party are unable to resolve their differences and they wish to express their position to the commission, they shall present their positions to the commission by filing a written statement with the executive director within 15 days of the conference with staff.

(f) If staff or any party wishes to respond to the statements filed pursuant to section (e), they shall do so by filing a written response with the executive director within 25 days of the conference referred to in (c) above.

(g) Copies of all documents filed with the commission pursuant to this section shall be served upon all of the small water system customers, the office of the consumer advocate, the small water system or any other party that has participated in the proceeding.

Puc 610.08 Commission Decision.

(a) After review and consideration of the staff recommendation and any position statements and responses thereto filed by the parties or the staff, the commission shall:

(1) Issue an order nisi approving a rate increase, if the commission finds the rate increase just and reasonable pursuant to the standards set forth in RSA 378 and by the New Hampshire supreme court, and the request is related to a matter under the commission's jurisdiction as set forth in this chapter;

(2) Issue an order denying the rate increase, if the commission finds the requested rate increase to be unjust and unreasonable pursuant to the standards set forth in RSA 378 and by the New Hampshire supreme court, or the request is outside the ambit of these rules; or

(3) Issue an order initiating a full rate proceeding pursuant to RSA 378:7 and Puc 1600 should the commission believe the utility is over-earning, or under-earning to a degree that threatens safe and adequate service to customers.

Puc 610.09 Service and Publication of Order.

(a) A copy of the order nisi granting the small water utility any increase in revenues shall be served by the utility upon each of the utility's customers via first class mail and the municipalities in which the rate increase shall take effect.

(b) The small water utility shall also publish an attested copy of the order nisi in a newspaper having general circulation distributed in that part of the state in which the rate increase shall take effect.

Puc 610.10 Procedural Expenses.

(a) A small water utility seeking rate relief pursuant to this section may recover the following expenses:

(1) All administrative costs, including, but not limited to:

- a. Postage costs;
- b. Publication costs;
- c. Photocopying expenses; and
- d. Transcription costs; and

(2) One of the following 2 expense categories:

- a. The fees of one professional, such as, an accountant, economist, engineer or attorney provided they are prudently incurred and just and reasonable; or
- b. All mileage and hourly fees of utility employees used to prosecute a rate proceeding pursuant to this section.

Appendix

Rule	Specific State Statute the Rule Implements
Puc 601.01 - 602.18	RSA 365:8, XII
Puc 603.01	RSA 365:8, XII; 378:3
Puc 603.02 - 603.05	RSA 365:8, XII; 370:1-3; 374:3
Puc 604.01 - 604.08	RSA 365:8, XII; 374:3
Puc 605.01 - 605.06	RSA 365:8, XII; 370:1-8
Puc 605.07	RSA 365:8, XII; 374:48-56
Puc 606.01 - 606.05	RSA 365:8, XII; 374:3, 15
Puc 607.01 - 607.08	RSA 365:8, XII; 374:3, 5 and 15
Puc 608.01 - 608.05	RSA 365:8, XII; 374:3, 4 and 37-39
Puc 609.01 - 609.02	RSA 365:8, XII; 374:15
Puc 609.03	RSA 365:8, XII; 369:1, 3
Puc 609.04 - 609.05	RSA 365:8, XII; 374:15
Puc 609.06	RSA 365:8, XII; 374:37-39
Puc 609.07 - 609.09	RSA 365:8, XII; 370:2-5
Puc 609.10 - 609.15	RSA 365:8, XII; 374:3, 15
Puc 610.01 - 610.10	RSA 365:8, XII; 374:3, 15; 378:3

Readopt with amendments Puc 600, effective 3/25/05 (Document No. 8311), to read as follows:

CHAPTER Puc 600 RULES FOR WATER SERVICE

Puc 601.01 Application of Rules. Puc 600 shall apply to any utility as defined in Puc 602.16.

PART Puc 602 DEFINITIONS

Puc 602.01 “Class A utility” means a utility having annual water operating revenues of \$750,000 or more.

Puc 602.02 “Class B utility” means a utility having annual water operating revenues of \$150,000 or more, but less than \$750,000.

Puc 602.03 “Class C utility” means a utility having annual water operating revenues of less than \$150,000.

Puc 602.04 "Commission" means the New Hampshire public utilities commission.

Puc 602.05 "Customer" means any person, firm, corporation, cooperative marketing association, utility or governmental unit or subdivision of a municipality or of the state or nation supplied with water service by a utility.

Puc 602.06 "Customer service pipe" means that section of service pipe from the customer's property line or the curbstop to the customer's place of consumption.

Puc 602.07 "Discounted cash flow methodology" or "DCF" means a method of computing the cost of equity capital via the estimation of the expected flow of dividends in relation to the current market price of the stock computed by dividing the expected annual dividend by the current market price of a share of common stock and adding the expected rate of growth in dividends, as represented in the equation below, where:

(a) "k" means the cost of equity capital;

(b) "Div₁" means the annual dividend expected in year 1 which is calculated by multiplying the dividends paid over the current year just ended by the product of 1 plus the expected rate of growth in dividends, as shown in the following formula:

$$\text{Div}_1 = \text{Div}_0 (1 + g)$$

(c) "Div₀" means the dividends paid over the current year just ended;

(d) "P₀" means the current market price of a share of common stock;

(e) "g" means the expected rate of growth in dividends, which is assumed to be constant;
and

(f) "k" is derived by dividing "Div₁" by "P₀" and adding "g" to the product; as shown in the following formula:

$$k = (\text{Div}_1 / P_0) + g$$

Puc 602.08 "Franchise" means the right to conduct business as a utility pursuant to RSA 374:22 and RSA 374:26.

Puc 602.09 "Meter" means a device installed by a utility for the measurement of water quantities to be used as a basis for determining charges for water service.

Puc 602.10 "Normal operating pressure" means pressure occurring between that when system storage is at the:

- (a) Lowest point of its normal operating range during maximum day demand; and
- (b) Highest point of its normal operating range during minimum day demand.

Puc 602.11 "Order nisi" means an order that will ripen or take effect at some set date in the future unless the order is rescinded by the commission before that date.

Puc 602.12 "Service connection" means the point of connection between the customer's service pipe and the utility's service line.

Puc 602.13 "Service entrance" means the point at which the customer service pipe enters the customer's building.

Puc 602.14 "Service pipe" means the connection between the utility's main and the customer's place of consumption and includes all of the pipe, fittings and valves necessary to make the connection.

Puc 602.15 "Small water system" means any water distribution system serving fewer than 600 customers:

- (a) Which has received a franchise and established an initial revenue requirement pursuant to Puc 1600;
- (b) Which is not interconnected with any other water distribution system owned, operated by or affiliated with the same individual or entity; and
- (c) Whose revenue requirement is established based on the value of the assets used to serve only those customers served by that water distribution system.

Puc 602.16 "Utility" means any "public utility" as defined in RSA 362:2 and RSA 362:4 owning, operating or managing any plant or equipment or any part of the same for supplying of water to the public, or engaged in the transmission or sale of water ultimately sold to the public within New Hampshire except:

- (a) Municipal corporations operating within their corporate limits;
- (b) Municipal corporations which are exempt pursuant to RSA 362:4, to the extent of any such exemption;
- (c) Any landlord supplying water to tenants which service is included in a rental fee; or
- (d) Any association of residents supplying water to themselves.

Puc 602.17 "Utility service pipe" mean that portion of the service pipe not characterized as customer service line or pipe.

Puc 602.18 "Water service" means the furnishing of water to a customer in this state by a utility.

PART Puc 603 SERVICE PROVISIONS

Puc 603.01 Filing of Tariffs. No utility shall render service until a complete tariff, containing rate schedules, shall have been filed with the commission and published in accordance with Puc 1600.

Puc 603.02 Information to Customers.

- (a) Each utility shall, upon request, provide a customer with a copy of the most recent chemical analysis of the water supplied.
- (b) Not more than one chemical analysis per customer per year shall be required pursuant to (a) above.

Puc 603.03 Measurement of Service.

- (a) All water sold by a utility shall be billed on the basis of metered volume sales unless a waiver is granted by the commission pursuant to Puc 201.05 for unmetered service.
- (b) Temporary service may be provided on a flat rate basis when the use of water can be readily estimated.
- (c) Service of a character for which there is no rate of general application may be rendered under a special contract between the utility and the applicant to become effective only after order of the commission pursuant to RSA 378:18.

Puc 603.04 Meter Reading and Bill Forms.

(a) All meters used for metered sales shall have registration devices indicating the volume of water in either cubic feet or United States gallons. Where a constant or multiplier is necessary to convert the meter reading to cubic feet or gallons, the constant shall be plainly marked on the face of the meter.

(b) In instances where the utility installs a remote meter read device, the meter having actual contact with water shall serve as the primary registrant and shall be the determinant for all billing and billing adjustments.

(c) A utility shall, except as a result of weather-related emergencies or other extenuating circumstances, read the meter or remote read device of its metered customers every billing period. In no case shall it do so less than every third billing period, except as provided in (d) below.

(d) If the billing period is 6 months or longer, the utility shall, except as a result of weather-related emergencies or other extenuating circumstances, obtain a reading of the meter or remote read device of its metered customers each billing period. In no case shall it do so less than annually.

(e) When a remote meter read device is a pulse or other non-encoder type, the utility shall obtain a reading from the water meter itself at least every 2 years.

Puc 603.05 Customer Relations. Each utility shall comply with the additional rules governing provision of service to customers contained in Puc 1200, uniform administration of utility customer relations.

PART Puc 604 QUALITY OF WATER SERVICE

Puc 604.01 Quality of Water.

(a) Each utility shall conform to all requirements of the New Hampshire department of environmental services for construction and operation of its water systems regarding sanitation and potability of the water.

(b) When a utility is notified that its water quality is being investigated by the department of environmental services, the utility under investigation shall notify the commission in writing within 10 business days.

(c) The utility referred to in (b) above shall submit to the commission a final report on any such investigation or review within 10 days after final disposition of the matter.

Puc 604.02 Cross-Connections. Each utility shall conform to all requirements of the department of environmental services relative to cross-connections.

Puc 604.03 Pressure.

(a) Each utility shall maintain normal operating pressures of not less than 20 pounds per square inch (psi) nor more than 125 psi at the service connection, subject to (b) below.

(b) For new services connected after the effective date of these rules, each utility shall maintain normal operating pressures of not less than 30 psi nor more than 100 psi at the service entrance to each building, measured with no water flow inside the building, unless the requirements of Puc 604.04 (d) and (f), or (g) are met.

(c) Utilities shall make every reasonable effort to deliver normal system operating pressures within the 30 to 100 psi range to customer service locations connected prior to the effective date of these rules.

Puc 604.04 Pressure Variation.

(a) Variations in pressure under normal operating conditions shall not exceed by one-third, either above or below, the average operating pressure, but in no case shall exceed 20 psi above or below the average operating pressure, unless the utility obtains a waiver pursuant to Puc 201.05.

(b) The average operating pressure shall be determined by computing the arithmetical average of at least 24 consecutive hourly pressure readings.

(c) Pressure variations outside the limits specified shall not be considered a violation of this rule when they:

- (1) Arise from unusual or extraordinary conditions;
- (2) Are infrequent fluctuations not exceeding 5 minutes duration; or
- (3) Arise from the operation of the customer's equipment.

(d) In systems of widely varying elevations a utility may undertake to furnish a new service which does not comply with the specifications contained in either (a) and (c) above or the minimum or maximum pressure requirements of Puc 604.03(b), if:

- (1) The customer is fully advised of the conditions under which average service may be expected; and
- (2) The customer's agreement is secured in writing.

(e) The utility may require in the agreement referred to in (d) (2) above that its terms shall be binding on future customers served at the same location under similar circumstances.

(f) The utility shall record the agreement referred to in (d)(2) above at the appropriate registry of deeds.

(g) Except as provided in (d) above, where a utility is providing new water service where pressures or pressure variations fail to meet the above limits, the utility shall require installation of booster pumps, if permitted by the department of environmental services, on a case by case basis, or pressure reducing devices, by and at the expense of the customer.

(h) The utility shall provide the appropriate remediation device as described in (g) above at its own expense for the following:

- (1) A service connected on or after the effective date of these rules which:
 - a. Fails to meet:

1. The minimum and maximum pressure requirements of 30 psi and 100 psi established by Puc 604.03 (b); or
 2. The pressure variation criteria of this section; and
- b. Is a location where the utility has failed to apply the requirements of paragraph (d) or (g) above; or
- (2) A service connected between May 4, 1982 and the 2013 effective date of these rules which:
- a. Fails to meet either:
 1. The older 20 psi minimum or the 125 psi maximum pressure criteria of Puc 604.03 (a); or
 2. The pressure variation criteria of this section.

(i) Services connected as provided in (h)(2) above shall be exempt from the remediation device requirement to the extent that the pressure or pressure variation requirements of (h)(2)a were waived by an agreement recorded pursuant to paragraph (f) above or if the service was previously remediated by the customer.

Puc 604.05 Pressure Surveys and Records.

- (a) Each utility serving 300 or more customers shall provide itself with one or more recording pressure gauges for the purpose of making pressure surveys as required by these rules.
- (b) These gauges shall be suitable to record the pressure experienced on the utility's system and shall be able to record a continuous 24-hour test.
- (c) One of these recording pressure gauges shall be maintained in continuous service at some representative point on the utility's mains in each individual service area containing 200 or more customers.
- (d) At regular intervals, but not less than once in every 5 years, and when substantial changes either in demand or distribution system occur, each utility shall make a survey of pressures in its distribution system sufficient to determine the pressures maintained at representative points on its system and to indicate compliance with the pressure requirements herein.
- (e) Such surveys shall be made at or near the period of maximum usage.
- (f) Utilities serving less than 300 customers may make such tests with an indicating pressure gauge, provided however, that when no recording gauge is maintained on the system such tests shall be made annually.
- (g) Each utility shall retain for at least 2 years and shall make available for inspection by the commission or its representative all pressure records obtained under this section.
- (h) Reports of pressure complaints shall be made to the commission on Form E-14, which is described at Puc 609.07, once a month, if any occur.

Puc 604.06 Interruptions of Service.

(a) Each utility shall use all reasonable means to avoid interruptions to service, but should interruption occur service shall be re-established within the shortest time practicable, consistent with safety.

(b) When an emergency interruption of service affects any portion of the fire protection system, the utility shall promptly notify the fire chief or other public official responsible for fire protection of such interruption and of subsequent restoration to normal service.

(c) Each utility shall keep a record of all interruptions to service of over 30 minutes duration affecting any portion of the distribution system.

(d) A utility shall include in the record of service interruptions required by (c) above the following:

- (1) Date and time of interruption;
- (2) Approximate number of customers affected;
- (3) The date and time of service restoration;
- (4) The cause of such interruption when known; and
- (5) Steps taken to prevent its recurrence.

(e) When service is interrupted to perform scheduled work on mains or equipment, such work shall be done at a time causing minimum inconvenience to customers, consistent with the circumstances.

(f) Customers affected by such interruption shall be notified in advance, if practicable.

(g) Where any main supplying public fire protection service is interrupted, the utility shall promptly notify the fire chief or other official responsible for fire protection, stating the approximate time and anticipated duration.

(h) The fire chief or other official responsible for fire protection shall be notified promptly upon restoration of service.

(i) Reports of service interruptions shall be made to the commission on Form E-18, which is described in Puc 609.11, once a month, if any occur.

Puc 604.07 Shortage of Supply.

(a) The utility shall furnish a continuous and adequate supply of water to its customers and to avoid any shortage or interruption of delivery thereof except when prevented from doing so by emergencies the effect of which prudent planning would not have avoided.

(b) If a utility finds that it is necessary to restrict the use of water it shall give the commission and its customers written notice, except in emergency conditions, no less than 24 hours in advance, before such restriction becomes effective.

(c) Such notifications shall specify:

- (1) The reason for the restriction;
- (2) The nature and extent of the restriction, such as restrictions on outdoor use of water or use by certain classes of customers;
- (3) The date such restriction is to go into effect; and
- (4) The probable date of termination of such restriction.

(d) During times of threatened or actual water shortage each utility shall equitably apportion its available water supply among its customers with due regard to public health and safety.

Puc 604.08 Conservation. Each utility shall comply with water conservation rules promulgated by the department of environmental services pursuant to RSA 485:61.

PART Puc 605 METER ACCURACY AND TESTING

Puc 605.01 Inspection of Meters.

(a) All new meters shall be inspected for correctness of register size and multiplier before being installed on a customer's premises.

(b) All meters removed from service which are to be reinstalled shall be inspected for correctness of register size and multiplier.

Puc 605.02 Meter Installations.

(a) All meters shall be in good mechanical condition and of adequate size and design for the type of service which they measure. All meters shall be checked to insure correctness of operation when installed.

(b) Each utility shall adopt a standard method of meter installation which includes:

- (1) Providing a written description and/or drawings to the extent necessary to provide a clear understanding of the requirements; and
- (2) Making available copies of these methods of installation to prospective customers and contractors or others engaged in the business of placing pipe for water utilization.

(c) The customer shall provide an accessible area protected from temperature variation and weather in which to set the meter which shall be located as nearly as practical to where the service pipe enters the building.

(d) If an adequate space is not provided in which to install a meter, the utility may:

- (1) Refuse service; or
- (2) At the option of the customer, install an outside meter pit at the expense of the customer.

Puc 605.03 Test and Calibration of Meters.

- (a) All meters shall be tested and calibrated in accordance with the requirements set forth in this section.
- (b) No meter shall be placed in service or permitted to remain in service if the error of registration exceeds specifications in (d) below.
- (c) A utility shall test all meters as specified by size in the left column, at the 3 rates of flow specified in Table 6.5.1 below:

Table 6.5.1 Test Flows Required by Size of Meter

Meter Size - Inches	Test Flow - Gallons per Minute		
	Minimum	Medium	Maximum
5/8	1/4	2	15
5/8 x 3/4	1/4	2	15
3/4	1/2	3	25
1	3/4	4	40
1 1/2	1 1/2	8	50
2	2	15	100
3	4	20	150
4	7	40	200
6	12	60	500

- (d) A meter shall be determined inaccurate and shall not be placed or returned to service if:
 - (1) The percent error of registration exceeds 103% or is less than 97%; or
 - (2) The registration at the minimum flow exceeds 103% or is less than 90%.
- (e) The percent error of registration shall be taken as the algebraic sum of the errors at the intermediate and maximum rates of test flow, as set forth in the table above, divided by 2.
- (f) Upon completion of and adjustment of any meter under the provisions of these rules, the utility shall affix thereto a suitable seal in such a manner that the adjustment of registration of the meter cannot be tampered with without breaking the seal.
- (g) At the option of the utility, the larger size meters may be tested in place after installation.

Puc 605.04 Test Schedules for Meters.

- (a) All new meters shall be tested and calibrated before being put into service.
- (b) A utility shall not be required to report to the commission new meter tests referred to in (a) above nor shall these tests be considered as periodic tests of meters in service.
- (c) A utility shall conduct tests on meters in service, according to the size of the meter in inches, in accordance with the schedule established by Table 6.5.2 below:

Table 6.5.2 Testing Interval Required By Size of Meter

Size of Meter - Inches	Maximum Interval Between Tests
5/8	10 years
3/4	10 years
1	4 years
1 1/2	4 years
2	4 years
3	2 years
4	1 year
6	1 year

(d) All meters removed from service and not due for periodic test shall be tested before being put back into service.

(e) Source meters shall be calibrated at least every 10 years.

(f) When a customer requests that the customer's meter be tested, a utility:

(1) Shall test the accuracy of the customer's meter within 15 days from the time the request is made;

(2) May require a deposit and charge for meter testing in an amount in accordance with tariff provisions;

(3) Shall promptly refund the deposit and charge if on testing the meter is found to be over-registering by more than 3% or under-registering as described in Puc 605.03(d);

(4) May retain the deposit amount if the meter is found to meet the accuracy requirements of Puc 605.03(d);

(5) Shall permit a customer to be represented in person or by his agent when the utility conducts the test of the meter; and

(6) Shall provide to the customer within 15 days after completion of the test a report giving:

- a. The name of the customer requesting the test;
- b. The date of the request;
- c. The location, type, make, size and serial number of the meter;
- d. The date tested; and
- e. The result of the test.

(g) When a customer makes written application to the commission for testing of a meter, sometimes called referee testing, the commission staff shall arrange to have the meter tested in staff's presence as soon as is practicable.

(h) When notified of an application submitted to the commission by a customer for a referee test as provided in (g) above, the utility shall not remove, interfere with, or adjust the

meter to be tested without the written consent of the customer, and approval by the commission pursuant to Puc 201.05.

(i) A complete record of all tests and adjustments and data sufficient to allow checking of test calculations shall be recorded by the meter tester.

(j) The test record referred to in (i) above shall include:

- (1) The identifying number of the meter;
- (2) The type of the meter;
- (3) The date and kind of tests made;
- (4) The reading of that meter before making any test;
- (5) The error as found at each test; and
- (6) If repaired the accuracy of the meter after the final test.

(k) The complete record of tests of each meter shall be continuous for at least 2 periodic tests, and in no case for less than 2 years.

(l) Each utility shall report to the commission periodic tests of meters on Form E-15, which is described in Puc 609.08, once a year.

(m) Each utility shall report request or referee tests, referred to in (f) and (g) above, to the commission on Form E-16, which is described in Puc 609.09, once a month, if any occur.

Puc 605.05 Customer's Bill Adjustments.

(a) In meter tests made by the utility or monitored by the commission as provided by Puc 605.04, the correctness of registration of the meter and its performance in service shall be judged by its average error, determined in accordance with Puc 605.03.

(b) Any adjustment of charges which is made in accordance with this section shall be based on the average error thus derived.

(c) Whenever a meter is found to register in excess of 103% of the correct amount, the utility shall refund to the customer an amount equal to the charge for the excess billed for the shorter of the following:

- (1) The previous 12 months;
- (2) A period equal to 1/2 of the time elapsed since the last test; or
- (3) The period of occupancy by the customer.

(d) If the time when the error, referred to in (c) above, first developed or occurred can be definitely fixed, the amount to be refunded shall be based thereon.

(e) Whenever a meter is found to under-register as outlined in Puc 605.03(d), the utility may make a charge to the customer for the unbilled amount supplied for the shorter of:

- (1) The previous 12 months;

- (2) A period equal to 1/2 of the time elapsed since the last test; or
- (3) The period of occupancy by the customer.

(f) If a meter or remote register is found which does not register properly, the bill for the period of improper registration shall be based upon information recorded by a meter or remote register, during a period during which the device is determined to accurately record use, prior or subsequent to the period of improper registration, and any other pertinent information supplied by the customer or known to the utility.

(g) The period for recovery of the difference between previously billed amounts and estimated actual consumption under (f) above shall not exceed 12 months.

Puc 605.06 Test Facilities and Equipment.

- (a) Each utility furnishing metered water service shall either:
 - (1) Provide the necessary standard facilities, instruments and other equipment for testing meters in compliance with these rules; or
 - (2) Enter into satisfactory arrangements for test of its meters by another utility or agency equipped to test meters in compliance with these rules, subject to approval by the commission pursuant to Puc 201.05.
- (b) Each utility shall maintain or arrange for the use of a meter test shop which, insofar as practicable, shall simulate the actual service conditions.
- (c) The meter test shop required by (b) above shall be provided with:
 - (1) The necessary fittings, including a quick-acting valve for controlling the starting and stopping of the test; and
 - (2) A device for regulating the flow of water through the meter under test.
- (d) The accuracy of the test equipment and test procedures shall be sufficient to enable shop test of displacement meters with an error not to exceed 0.5%.
- (e) Each utility shall maintain or arrange for the use of measuring devices for test of meters.
- (f) The measuring devices required by (e) above shall consist of calibrated tanks for volumetric measurements, tanks mounted upon scales for weight measurement or standard meters.
- (g) In using the measuring devices required by (e) above the utility shall adhere to the following test measurement standards:
 - (1) When a volumetric tank is used it shall be certified by the New Hampshire or local sealer of weights and measures;
 - (2) When a weight standard is used the scales shall be tested and certified at least once every year by the New Hampshire or local sealer of weights and measures, and a record maintained of the results of such test;

- (3) Basic standards used for meter tests shall be of sufficient capacity to insure accuracy of the test;
- (4) Standard meters may be used for the purpose of testing meters in place provided they have been tested and calibrated within the limits of accuracy required by Puc 600, either by the utility with its volumetric or weight standard equipment or by an approved laboratory, within the previous 60 days; and
- (5) The utility shall keep a record of tests referred to in (4) above for a period of not less than 5 months.

Puc 605.07 Underground Utility Damage Prevention Program. All utilities shall comply with Puc 800, the underground utility damage prevention program rules.

PART Puc 606 EQUIPMENT AND FACILITIES

Puc 606.01 Standard Practice.

(a) Each utility shall construct, install, operate and maintain its plant, structures, equipment and mains:

- (1) In accordance with applicable American Water Works Association Standards copyrighted by the American Water Works Association, pursuant to the applicable standards described in N.H Code Admin. Rule Env-Ws 307.01, Standards of the American Water Works Association; and
- (2) In such manner, insofar as practical:
 - a. To best accommodate the public; and
 - b. To prevent interference with service furnished by other underground facilities, including gas, electric, telephone, steam, sewer and other underground and above ground facilities.

Puc 606.02 Distribution System and Mains.

(a) Water mains shall be installed below the normal frost line or otherwise protected to prevent freezing. Mains used exclusively to provide temporary or seasonal service shall be excluded from this requirement.

(b) Insofar as practicable, the utility shall design its distribution system so as to avoid dead ends on its mains.

(c) Where dead ends are unavoidable the utility shall provide hydrants or valves for the purpose of flushing the mains.

(d) Where dead ends are unavoidable the utility shall adhere to the following standards:

- (1) Mains with dead ends shall be flushed as often as necessary to maintain the proper quality of the water;

(2) Records shall be kept of all flushings of mains, showing the date, place and duration; and

(3) Flushing records shall be used as a guide in determining the necessary frequency of flushing of the same mains thereafter.

(e) Valves shall be provided at intervals in the mains sufficient to allow the utility to facilitate repairs and minimize interruptions of service.

(f) Whenever feasible, the distribution system shall be laid out in a grid segmented so that in case of breaks or repairs the number of customers affected can be minimized.

Puc 606.03 Fire Protection and Hydrants.

(a) A utility and an applicant may negotiate regarding fire hydrants, public and private fire protection facilities and connecting mains, as to the following:

(1) Specifications;

(2) Location;

(3) Installation;

(4) Responsibility for maintenance; and

(5) Ownership.

(b) Fire hydrants and public and private protection facilities shall be installed in conformity to the requirements of the utility.

(c) Hydrants maintained by the utility shall be inspected and flushed at least once each year, and shall be checked for freezing as often as necessary to insure that they are functioning properly.

(d) A record of each hydrant shall be maintained showing the size, type, location, date of inspection and flushing and the results thereof.

(e) Reports of periodic inspection of flushing of hydrants shall be reported to the commission on Form E-17, described at Puc 609.10 once a year.

Puc 606.04 Valves and Service Connections.

(a) Each utility shall locate, operate and inspect each valve on its distribution system at least once every 5 years.

(b) A utility annually shall locate, operate and inspect valves which are:

(1) Larger than 12 inches in diameter;

(2) Located on major transmission lines; or

(3) Otherwise critical to system operation.

(c) A utility shall keep a record of each valve showing the size, type, location, date of inspection and the results of each inspection.

(d) Each utility shall require that the size, design, material and installation of the service pipe shall conform to such requirements of the utility as may be incorporated in its rules and regulations.

(e) The utility shall require that the minimum size of the service pipe shall not be less than 3/4 inch nominal size except under unusual circumstances, such as might exist in a residence with very low demand located very close to the main.

(f) All service pipes shall be laid at a depth sufficient to prevent freezing, except where services are not intended for use during freezing weather and are actually drained during such periods.

(g) Curb stops shall be placed at the customer's property line except in unusual situations such as service to an apartment or to a condominium.

(h) Each utility shall require that the customer shall not install any tree or branch connection in the service pipe.

(i) A utility may require the customer to leave the trench open and customer service pipe uncovered until it is inspected by the utility and shown to be free from any irregularity or defect.

(j) Each utility shall require the following in relation to individual service connections:

(1) Each service connection shall be provided with an individual shut-off;

(2) No tandem services shall be permitted; and

(3) Where such tandem services exist, the shut-offs necessary to comply with this requirement shall be installed.

Puc 606.05 Disinfection of Facilities. Disinfection of facilities shall be as approved by the New Hampshire department of environmental services.

PART Puc 607 RECORDS, REPORTS AND ACCOUNTING REQUIREMENTS

Puc 607.01 Station Records. Each utility shall keep sufficient records of the operation of its pumping, filtering, chlorinating and other units to show the characteristics and performance of each.

Puc 607.02 Water Supply Measurement.

(a) Each utility shall install a suitable measuring device at each source of supply in order that a record can be maintained of the quantity of water produced at each source.

(b) At least once each month each utility shall determine the quantity produced from each source of supply.

(c) A utility shall record and transmit to the commission in the utility's annual report to the commission its 12 month totals of water supply by sources.

Puc 607.03 System Maps.

(a) Each utility shall have on file at its principal office located within New Hampshire a map, maps or drawings showing the following:

- (1) The size, character and location of all mains including hydrants and valves;
- (2) The size and location of each service connection, where practicable; and
- (3) The layout of all principal pumping stations, filter and chlorinating plants to show size, location and character of all major equipment, pipe lines, connections, valves and other equipment used.

(b) In lieu of showing service locations on maps, referred to in (a)(2) above, a card record or other suitable means may be used.

Puc 607.04 Meter Records.

(a) Each utility shall keep records numerically arranged and classified by meter type presenting, for each meter owned and used by the utility for any purpose, the following:

- (1) Identification number;
- (2) Date of purchase;
- (3) Name of manufacturer;
- (4) Serial number;
- (5) Type;
- (6) Rating; and
- (7) Information as to each premises where the meter has been in service, as follows:
 - a. The name and address of each customer on whose premises the meter has been in service;
 - b. Date of installation; and
 - c. Date of removal.

(b) These records shall be maintained in a manner such that the date of the last test is readily ascertainable.

Puc 607.05 Preservation of Records.

(a) All records shall be preserved by the utility for a period of 2 years unless otherwise designated by the commission's rules governing the preservation of records, including Puc 607.07(b).

(b) The utility shall make such records available to the commission or its staff upon request at the utility's office located in the state of New Hampshire.

Puc 607.06 Reports to Commission.

(a) The utility shall furnish the commission with any information concerning the utility's facilities or operations which the commission shall request and need for determining rates or judging the practices of the utility.

(b) Each utility shall file periodic reports with the commission as required by Puc 609 on the forms, as described in Puc 609, which shall be furnished by the commission upon request.

Puc 607.07 Uniform System of Accounts.

(a) Each utility shall maintain its accounts and records in conformity with the "Uniform Classification of Accounts for Water Utilities" established and issued by the commission as a uniform system of accounts pursuant to RSA 374:8.

(b) Each utility shall keep and preserve all accounts and records as provided in the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities Regulation", governing the preservation of records of water utilities, issued by the National Association of Regulatory Utility Commissioners, which is established and designated by the commission as part of its uniform system of accounts pursuant to RSA 374:8.

Puc 607.08 Work Order and Continuing Property Records. Each utility shall maintain a work order system and continuing property records according to the "Uniform Classification of Accounts for Water Utilities" and shall provide the commission access to such records when requested.

PART Puc 608 SAFETY, INSPECTIONS AND SHORT TERM DEBT

Puc 608.01 Safety Instructions. Each utility shall adopt comprehensive instructions for the safety of employees in regard to the operation, construction and maintenance of its plant facilities, and shall require that such employees have been properly informed of safe practices and are cognizant of all hazards involved.

Puc 608.02 Resuscitation.

(a) Each utility shall institute and maintain a program instructing its employees engaged in electrical work or work in hazardous atmospheres, such as in-ground pump stations or meter vaults, in safety procedures for resuscitation emergencies.

(b) Copies of safety procedures shall be furnished to each such employee.

(c) Electrical work as used herein shall be construed to mean work on all live electric conductors and equipment.

Puc 608.03 Accidents.

(a) Each utility shall report to the commission as soon as possible after each accident occurring in connection with the operation of its property, facilities or services, wherein any person shall have been killed or seriously injured or whereby any serious property damage shall have been caused.

(b) The first report of an accident may be preliminary, but if so, shall be followed later by as full a statement as possible of the cause and details of the accident and precautions taken, if any, to prevent recurrence.

(c) Accidents resulting in slight injuries which do not incapacitate the person injured from active work for more than 6 days in the aggregate during the 10 days immediately following injury shall not be required to be reported.

(d) The utility shall report to the commission on form E-5, "NHPUC Accident Form", described in Puc 609.06, any accident related to its utility operations which is not a slight accident as described in (c) above.

Puc 608.04 Commission Inspection. The commission shall, from time to time, inspect the works and system of each utility and the manner in which it has conformed and presently conforms to commission rules.

Puc 608.05 Short Term Debt. No utility shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof if said short term debt exceeds 10% of the utility's net fixed plant without prior commission approval pursuant to Puc 201.05.

PART Puc 609 FORMS TO BE FILED BY ALL UTILITIES

Puc 609.01 F-1C Quarterly Statement of Operations.

(a) Any utility which does not file a statement of operations with the commission on a monthly basis shall file form F-1C on a quarterly basis.

(b) Utilities shall include in form F-1C:

(1) A caption indicating the title of the form as "Form F-1C" along with the name of the utility filing the report;

(2) A statement of operation taking operating revenues, subtracting all expenses, leaving the net income;

(3) A reconciliation of retained earnings composed of balance at the beginning of the period and balance at end of the period;

(4) A balance sheet listing the assets and liabilities with a final result of total capital and liabilities; and

(5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.02 F-3 Pro Forma Income Statement at Present and Proposed Rates for Year Ended.

- (a) Each utility which requests a rate increase shall file form F-3 with the commission.
- (b) Form F-3 shall include:
 - (1) A caption identifying the report as “F-3 Pro Forma Income Statement” along with the name of the utility filing the report;
 - (2) A breakdown of operating revenues and expenses for:
 - a. Actual year ended;
 - b. Adjustments and pro forma at present rates;
 - c. At proposed rates with additional requirements; and
 - d. Total requirements;
 - (2) A calculation of rate base and a calculation of rate of return; and
 - (3) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.03 F-4 Petition For Authority To Issue Securities.

- (a) Each utility shall file form F-4 with the commission when it seeks authority to issue securities.
- (b) Form F-4 shall include the following:
 - (1) A petition which shall include:
 - a. A caption which shall identify the report as “F-4 Petition for Authority to Issue Securities” along with the name of the utility filing the report;
 - b. Description of authorized and outstanding long term debt and capital stock;
 - c. Amount of short term notes outstanding;
 - d. Description of new securities;
 - e. Description of what proceeds will be used for;
 - f. List of exhibits attached;
 - g. Certification statement as contained in Puc 609.04 (d);
 - h. Petitioner's prayer asking for the relief requested; and
 - i. The signature, full name and title of the utility employee who supervised the preparation of the form;

- (2) Application for leave to issue securities pursuant to RSA 369:3 including a statement in reasonable detail of any proposed additions, construction or working capital requirements together with any proposed construction budget;
- (3) Exhibit 2, showing the estimated cost of financing including, for example, legal costs, printing, documentary tax, trustee services, financial services;
- (4) Exhibit 3, current balance sheet adjusted for financing with journal entries and explanations for actual, adjustments and as adjusted;
- (5) Exhibit 4, current income statement adjusted for financing including new interest, depreciation and taxes with entries for actual, adjustments and as adjusted;
- (6) Exhibit 5, statement of capitalization ratios after giving effect to the proposed financing;
- (7) Exhibit 6, copy of the purchase and sale agreement for long term financing including any letter of commitment from a lender stating details of financing;
- (8) Exhibit 7, copy of the mortgage indenture;
- (9) Exhibit 8, copy of terms of new common or preferred stock;
- (10) Resolution of petitioner's stockholders, board of directors or other governing body of petitioner, as appropriate, authorizing the proposed financing; and
- (11) An original and 6 copies of the petition and exhibits.

(c) By submitting or signing a Form F-4 petition, the persons submitting the form agree to comply with the certification requirement as set forth in Puc 609.04 (d).

Puc 609.04 F-16-Water Annual Report.

(a) Each utility which maintains its books on a calendar year basis shall complete the “Annual Report for Water Utilities,” dated July 2013, form available on the commission website at www.puc.nh.gov/forms, and file one signed original and one electronic copy with the commission annually on or before March 31st.

(b) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall complete the commission’s Form F-16 “Annual Report for Water Utilities,” dated July 2013, available on the commission website at www.puc.nh.gov/forms, and file with the commission one signed original and one electronic copy by email or through the commission’s electronic records filing system no later than 90 days following the close of each fiscal year.

Puc 609.05 F-22 - Information Sheet.

(a) Each utility shall file Form F-22:

- (1) Annually; and
- (2) Whenever any changes occur to the information included in the Form F-22 filing.

(b) Each utility shall include the following on form F-22:

- (1) A caption identifying the form as “Form F-22” along with the name of utility;
- (2) Person's name and address to receive annual report form;
- (3) Person's name and address to receive the utility assessment tax;
- (4) The names and titles of the principal officers of the company; and
- (5) The signature, full name and title of the utility employee who supervised the preparation of the form.

Puc 609.06 E-5 - Utility Accident Report.

(a) Each utility shall file a completed "NHPUC Accident Form" within 10 working days of when a utility accident, as described in Puc 608.03(a) and (c), occurs.

(b) The "NHPUC Accident Form" shall include a caption identifying it as the “NHPUC Accident Form” and the following:

- (1) Report number, date and name and address of utility;
- (2) Date and location of accident;
- (3) Description of person injured including:
 - a. Name;
 - b. Age;
 - c. Residence;
 - d. Employer; and
 - e. Status of injured person, whether employee, person under contract, invitee, licensee, trespasser or other;
- (4) Description of injury, current condition, duration of disability and, if applicable, anticipated return to work date;
- (5) Description of cause and manner of accident;
- (6) If applicable, cause of death, previous accident report number of the report filed prior to the death;
- (7) Designation of federal or state statute violated, if known;
- (8) Recommendation for guarding against repetition of accident; and
- (9) Signature and title of signatory.

Puc 609.07 E-14 - Report of Pressure Complaints.

(a) Each utility shall report pressure complaints to the commission on form E-14 on a monthly basis if they occur.

(b) A utility shall include on form E-14 the following:

- (1) A caption identifying the report as “E-14 Report of Pressure Complaints” along with the name of the utility filing the report;
- (2) Name of complainant and location;
- (3) Date of test and average pressure;
- (4) Pressure recorded including the minimum, time of day, maximum, time of day;
- (5) Total minutes below allowable minimum and above allowable maximum; and
- (6) The signature, full name and title of the utility employee responsible for supervising the preparation of the report.

Puc 609.08 E-15 Annual Report of Water Meter Tests.

(a) Each utility shall file with the commission a report of water meter tests on form E-15 on an annual basis.

(b) A utility shall include on form E-15 a caption identifying it as “E-15 Annual Report of Water Meter Tests” and the following:

- (1) The utility name and year reported;
- (2) The total meters installed at end of year by size;
- (3) The number of 5/8 through 2-inch meters tested with a breakdown of the number meeting the standards specified in Puc 605.03(b), the number with no registration and the number failing the standards of Puc 605.03(b);
- (4) Individual test results for larger meters; and
- (5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.09 E-16 Report of Water Meter Complaint Tests.

(a) Each utility shall file form E-16 summarizing water meter complaint tests on a monthly basis if complaints occur.

(b) A utility shall include on form E-16 a caption identifying the report as “E-16 Report of Water Meter Complaint Tests” and the following:

- (1) The name of the company and the month reported;
- (2) The customer's name and address;

- (3) The meter manufacturer, manufacturer's number, company number, type, size;
- (4) The percent of registration that are fast and percent of registration that are slow;
- (5) If a bill adjustment occurs, the amount refunded or collected and the period covered by the bill adjustment; and
- (6) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.10 E-17 Annual Report of Hydrant Inspection.

(a) Each utility shall file form E-17 describing its inspections of hydrants on an annual basis.

(b) A utility shall include on form E-17 a caption identifying the report as “E-17 Annual Report of Hydrant Inspection” and the following:

- (1) The name of the company and the year of the report;
- (2) The number of hydrants maintained, number of hydrants inspected and flushed, and number of hydrants found defective;
- (3) A breakdown of defective hydrants as follows:
 - a. The date, location, date of last inspection;
 - b. The nature of the defect, the cause of the defect; and
 - c. The corrective steps taken; and
- (4) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.11 E-18 Report of Interruptions of Service Over 30 Minutes Duration.

(a) Each utility shall file Form E-18 on a monthly basis summarizing interruptions to service of over 30 minutes duration, if any occur.

(b) A utility shall include on form E-18 a caption identifying the report as “E-18 Report of Interruptions of Service Over 30 Minutes Duration” and the following:

- (1) The name of the company and the month reported;
- (2) The date, time and duration of interruption;
- (3) The location and number of customers affected;
- (4) The cause of the interruption; and
- (5) The signature, full name and title of the utility employee who supervised the preparation of the report.

Puc 609.12 E-22 - Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital.

(a) Except as provided in (i) below, each utility shall file an annual report of proposed expenditures for addition, extensions and capital improvements to fixed capital on or before May 15 of each year.

(b) The report shall include a caption identifying the report as “E-22 Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital” along with the name of the utility filing the report.

(c) The utility shall report the following on Form E-22 with respect to any proposed expenditures for additions, extensions and capital improvements which meet the conditions of (d) below:

- (1) A description of the addition, extension or capital improvement;
- (2) The location of the proposed addition, extension or capital improvement;
- (3) The total estimated cost of the proposed addition, extension or improvement by work category; and
- (4) The signature, full name and title of the utility employee who supervised the preparation of the report.

(d) Each utility shall report to the commission when the probable cost of any addition, extension or capital improvement to its utility plant will exceed the reportable amounts shown in Table 6.9.1 below:

Table 6.9.1 Reportable Amounts by Utility Plant Range

UTILITY PLANT RANGE	REPORTABLE AMOUNT
\$ 400,000 and under	\$ 5,000
400,001 to \$ 1,000,000	10,000
1,000,001 to 2,000,000	15,000
2,000,001 to 3,000,000	22,500
3,000,001 to 50,000,000	30,000
50,000,001 to 100,000,000	50,000
100,000,001 and over	100,000

(e) The reportable amount shall be based on the gross fixed capital, as of December 31st of the calendar year immediately preceding, of each core stand-alone or satellite system with an independent source of supply.

(f) Companies with more than \$10,000,000 in fixed capital may use the next higher reporting limit for their satellite systems.

(g) The reporting limits shall apply to total project cost including contributions in aid of construction.

(h) For purposes of (d) above, reporting to the commission shall consist of:

- (1) A completed E-22 form; or

(2) With written approval of the commission, a construction budget.

(i) The commission shall accept a construction budget in place of individual E-22 forms if the proposed budget:

(1) Highlights all projects above the utility's reporting limit;

(2) Contains a level of detail appropriate to the expenditures anticipated and to identification of potential project-specific issues; and

(3) Covers a period of no longer than one year.

(j) A utility shall file an original and duplicate copy with the commission engineering department as follows:

(1) An individual E-22 form no fewer than 30 days before starting actual construction or expenditure of funds; or

(2) A construction budget no fewer than 60 days before starting actual construction or expenditure of funds.

(k) A utility may provide an additional copy of its filing and request that it be date-stamped and returned by the commission to confirm filing.

(l) If the cost of a project is anticipated to fall below the applicable reporting limit but later exceeds it, the utility shall immediately file an E-22 form at whatever time or phase of the project it becomes apparent the limit will be exceeded. This requirement shall include projects listed in a construction budget but not highlighted in accordance with (i)(1) above.

(m) Investigation of or comment on a construction budget or E-22 by the commission or failure of the staff to identify prudence review issues as described in (m) below shall not constitute a final prudence review and the commission shall not be precluded from analyzing the merit of any expenditure in a future rate case.

(n) If a project not included in an approved construction budget arises which will exceed a utility's reporting limit, the utility shall file an E-22 form.

Puc 609.13 E-25 - Report of Proposed Changes in Depreciation Rates.

(a) Each utility shall file Form E-25 when it proposes any change in depreciation rates.

(b) A utility shall include on form E-25:

(1) A caption identifying the report as "E-25 Report of Proposed Changes in Depreciation Rates" along with the name of the company;

(2) The date;

(3) The account number and title;

(4) The estimated life, both present and proposed, in years;

(5) The net salvage, both present and proposed, by percentage;

- (6) The depreciation rate, both present and proposed, by percentage;
- (7) The net annual change in dollars;
- (8) The reasons for the proposed changes; and
- (9) The signature, full name and title of the utility employee who supervised the preparation of the report.

(c) A utility shall not implement any change in depreciation rates until the proposed change has been approved by the commission.

Puc 609.14 Electronic Filing Requirements, Annual Report.

(a) “Electronic filing” means the filing with the commission of an electronic version of a document or form.

(b) Each utility shall, in addition to filing a completed and executed “Annual Report” in paper as required by Puc 609.04, electronically file with the commission, to the extent practicable, in an electronic file format compatible with the computer system of the commission, a completed “Annual Report” form.

(c) The commission shall maintain a list on its web site of the types of electronic file formats compatible with its computer system.

(d) Any small water system as defined in Puc 602.15 shall be exempt from the requirements of this section.

(e) Any utility may petition for a one year waiver from the electronic filing requirement pursuant to the waiver provisions of Puc 201.05.

(f) In its application for a waiver under (e) above, a utility shall describe and provide evidence to demonstrate that:

- (1) It does not have the computer capability to generate electronic reports or filings due to the small size of its overall operations or its lack of computer equipment and/or expertise;
- (2) Its existing available computer systems are not compatible with the computer systems of the commission and because of this incompatibility it would be prohibitively expensive or cumbersome to file electronically; or
- (3) Other circumstances would make electronic filing prohibitively expensive or cumbersome.

(g) The commission shall issue a waiver under (e) and (f) above if it determines that the burden on the utility of electronic filing outweighs the benefit to the administrative process.

(h) The commission shall make available to each utility upon request an electronic version of the "Annual Report" form when the commission has prepared and has available an electronic version.

PART Puc 610 SMALL WATER UTILITIES

Puc 610.01 Purpose. The purpose of Puc 610 is to provide an expedited rate making mechanism for small water distribution systems to:

(a) Ensure safe and adequate service to customers that might be threatened from time to time by severe revenue erosion caused by unexpected capital additions and state and federally mandated programs that increase operating expenses; and

(b) Reduce rate case expenses that are currently paid for in their entirety by customers and have at times far exceeded the requested rate relief.

Puc 610.02 Expedited Proceeding.

(a) In the alternative to a full rate proceeding filed pursuant to Puc 1600, a small water system may request an increase in revenues to recover the cost of any capital additions, or any operating costs that are the result of any state or federal mandate, that result in annual earnings, based on the small water system's fiscal year, below a generic return on equity set pursuant to Puc 610.03, subject to the following conditions:

(1) The small water system shall file a petition with the commission containing the following:

a. The small water system's last established rate base and rate of return, with a citation to the docket establishing said rate base and rate of return;

b. The small water system's and the utility's realized rate of return established from its last filed annual report in combination with any increased or decreased costs and capital additions that were not included in that annual report;

c. The small water system's proposed cost of capital utilizing the generic return on equity contained in Puc 610.03 and its most recent cost of debt;

d. Copies of all invoices substantiating the capital additions requested to be added to rate base;

e. An explanation signed under oath and notarized of each capital addition's usefulness, necessity and purpose;

f. An explanation signed and sworn to under oath and notarized of all increased operating costs incurred as a result of a federal or state mandate including a specific citation to the federal or state mandate that required the increase in costs;

g. The requested increase in revenues, and its effect upon the average customer's annual bill; and

h. An amended tariff page reflecting the proposed increase;

(2) The small water system shall make itself available for an audit at the location where its books and records are kept;

(3) The small water system shall maintain its books and records pursuant to the uniform system of accounts which is described at Puc 607.07;

(4) Subsequent to the filing, the small water system shall provide notice to all of its customers, all municipalities in which those customers are served and the office of the consumer advocate by first class mail of:

- a. The requested rate increase;
- b. The rate impact on the average customer's annual bill;
- c. The capital additions and the federal or state mandates that necessitated the need for rate relief; and
- d. The customers' right to participate in the review of the requested rate increase;

(5) A copy of the notice required in (4), along with an affidavit of mailing, shall be filed with the commission within 15 days of the acceptance of the petition as referred to in (b) below.

(b) Failure to comply with any of the provisions and requirements set forth in (a) shall result in the immediate rejection of the petition if the utility has failed to respond to any notice issued by the commission required by RSA 541-A:29,I.

Puc 610.03 Generic Return on Equity.

(a) At least once during any 12 month period following the adoption of these rules the commission shall establish a generic return to be applied to the equity invested in the small water system using the discounted cash flow methodology.

(b) For the purposes of this section the commission shall assume that the DCF model is based on the concept that stockholders value a share of stock at the present value of the expected cash flow from that share of stock, and that cash flow will grow at the same rate from the present to perpetuity.

(c) For the purposes of this section the sample of companies used in computing k shall consist of non-California water utilities listed in the most current issue of Value Line Investment Survey or other recognized financial source that have consistent data for at least a 10 year period of time.

(d) For the purposes of this section cash flow shall be measured using both dividends and earnings, with a 3:1 weighting of dividends to earnings, reflecting the view that investors discount that which they receive, but are also concerned with the source of the cash flow.

Puc 610.04 Eligibility. A small water system shall not be eligible for rate relief pursuant to this section within 2 years after the issuance of a final order under Puc 610 or Puc 1600.

Puc 610.05 Rate Design.

(a) There shall be no change to a small water system's allocation of revenue responsibility between classes of customers as part of a proceeding brought before the commission pursuant to this section.

(b) Changes to revenue allocations shall include:

- (1) Changes between or among residential, commercial, wholesale or industrial customers;
- (2) Fixed charges for service regardless of the amount of water consumed unless the system bills on an unmetered basis;
- (3) Availability charges; or
- (4) Any other charge that is not based on the amount of water consumed for metered rates as a result of a rate request pursuant to this section.

(c) Such changes shall be allowed, however, where a small water system has installed meters since its last revenue requirement was set by the commission at which time a volumetric charge shall be established along with a fixed charge.

Puc 610.06 Staff Review and Recommendation.

(a) Upon the filing of a request for rate relief pursuant to this section the commission staff shall:

- (1) Verify that the small water utility has complied with the requirements set forth in Puc 610.02 and Puc 610.03;
- (2) Review all information acquired pursuant to the requirements of Puc 610.02; and
- (3) Make a recommendation to the commissioners that the requested increase, or some modification thereof, be approved or denied based on the criteria set forth by these rules, RSA 378 and the opinions of the New Hampshire supreme court.

(b) The staff shall serve a copy of the staff recommendation on the petitioning small water utility and the office of the consumer advocate.

(c) The petitioning small water utility shall serve a copy of the staff recommendation upon the customers of the small water utility and the municipalities in which those customers reside at the time the petition is filed with the commission.

Puc 610.07 Right to Challenge Recommendation.

(a) The small water system, the office of the consumer advocate, a customer or other interested party may challenge the staff recommendation to approve, modify or deny the requested rate increase by filing with the commission's executive director, within 15 days of mailing of the staff recommendation, a request to hold a conference with the relevant staff members to discuss the recommendation.

(b) Any such request shall set forth the basis of the objection to the recommendation of the commission staff and the issues discussed at any such meeting shall be limited to those issues raised in the request.

(c) The conference referred to in (a) above shall:

- (1) Occur within 25 days of the mailing of the staff recommendation; and

(2) If agreed to by the challenging party and the commission staff, be conducted by telephone conference.

(d) If staff, the small water system, the office of the consumer advocate, or any other interested party resolve any disagreement regarding staff's original recommendation they shall so notify the commission in writing.

(e) If staff, the small water utility, the office of the consumer advocate, or any other interested party are unable to resolve their differences and they wish to express their position to the commission, they shall present their positions to the commission by filing a written statement with the executive director within 15 days of the conference with staff.

(f) If staff or any party wishes to respond to the statements filed pursuant to section (e), they shall do so by filing a written response with the executive director within 25 days of the conference referred to in (c) above.

(g) Copies of all documents filed with the commission pursuant to this section shall be served upon all of the small water system customers, the office of the consumer advocate, the small water system or any other party that has participated in the proceeding.

Puc 610.08 Commission Decision.

(a) After review and consideration of the staff recommendation and any position statements and responses thereto filed by the parties or the staff, the commission shall:

(1) Issue an order nisi approving a rate increase, if the commission finds the rate increase just and reasonable pursuant to the standards set forth in RSA 378 and by the New Hampshire supreme court, and the request is related to a matter under the commission's jurisdiction as set forth in this chapter;

(2) Issue an order denying the rate increase, if the commission finds the requested rate increase to be unjust and unreasonable pursuant to the standards set forth in RSA 378 and by the New Hampshire supreme court, or the request is outside the ambit of these rules; or

(3) Issue an order initiating a full rate proceeding pursuant to RSA 378:7 and Puc 1600 should the commission believe the utility is over-earning, or under-earning to a degree that threatens safe and adequate service to customers.

Puc 610.09 Service and Publication of Order.

(a) A copy of the order nisi granting the small water utility any increase in revenues shall be served by the utility upon each of the utility's customers via first class mail and the municipalities in which the rate increase shall take effect.

(b) The small water utility shall also publish an attested copy of the order nisi in a newspaper having general circulation distributed in that part of the state in which the rate increase shall take effect.

Puc 610.10 Procedural Expenses.

(a) A small water utility seeking rate relief pursuant to this section may recover the following expenses:

(1) All administrative costs, including, but not limited to:

- a. Postage costs;
- b. Publication costs;
- c. Photocopying expenses; and
- d. Transcription costs; and

(2) One of the following 2 expense categories:

- a. The fees of one professional, such as, an accountant, economist, engineer or attorney provided they are prudently incurred and just and reasonable; or
- b. All mileage and hourly fees of utility employees used to prosecute a rate proceeding pursuant to this section.

Appendix

Rule	Specific State Statute the Rule Implements
Puc 601.01 - 602.18	RSA 365:8, XII
Puc 603.01	RSA 365:8, XII; 378:3
Puc 603.02 - 603.05	RSA 365:8, XII; 370:1-3; 374:3
Puc 604.01 - 604.08	RSA 365:8, XII; 374:3
Puc 605.01 - 605.06	RSA 365:8, XII; 370:1-8
Puc 605.07	RSA 365:8, XII; 374:48-56
Puc 606.01 - 606.05	RSA 365:8, XII; 374:3, 15
Puc 607.01 - 607.08	RSA 365:8, XII; 374:3, 5 and 15
Puc 608.01 - 608.05	RSA 365:8, XII; 374:3, 4 and 37-39
Puc 609.01 - 609.02	RSA 365:8, XII; 374:15
Puc 609.03	RSA 365:8, XII; 369:1, 3
Puc 609.04 - 609.05	RSA 365:8, XII; 374:15
Puc 609.06	RSA 365:8, XII; 374:37-39
Puc 609.07 - 609.09	RSA 365:8, XII; 370:2-5
Puc 609.10 - 609.15	RSA 365:8, XII; 374:3, 15
Puc 610.01 - 610.10	RSA 365:8, XII; 374:3, 15; 378:3

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Concord



F-16-WATER

Water Utilities - Classes A and B

ANNUAL REPORT
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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A-1 GENERAL INSTRUCTIONS

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

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business:
2. Full name of any other utility acquired during the year and date of acquisition:
3. Location of principal office:
4. State whether utility is a corporation, joint stock association, a firm or partnership or an individual:
5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law:
6. If incorporated under special act, given chapter and session date:
7. Give date when company was originally organized and date of any reorganization:
8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating respondent:
9. Names and addresses of principal offices 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 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

**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 forego-
ing report embrace all of the financial operations of said utility during the period for which said report is
made.

(or other chief officer) **President**

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

Subscribed and sworn to before me this

_____ day of _____

A-4 LIST OF OFFICERS

Line No	Title of Officer	Name	Residence	Compensation*
1	President			
2	Vice President			
3				
4				
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						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	List Directors' Fee per meeting					

*Includes compensation received from all sources except directors fees.

A-5 SHAREHOLDERS AND VOTING POWERS

Line No					
1	Indicate total of voting power of security holders at close of year:		Votes:		
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3					
4					
5	Indicate the total number of votes cast at the latest general meeting:				
6	Give 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 one percent or more of the voting stock.: (Section 7, Chapter 182, Laws of 1933)				
				Number of Shares Owned	
	Name	Address	No. of Votes	Common	Preferred
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

- 5 -

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

A-7 PAYMENTS TO INDIVIDUALS

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

Line No	Name	Address	Amount
1			\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		\$

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

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

Detail of Distributed Charges to Operating Expenses (Column h)			
Line No.	Contract/Agreement Name	Account No.	Amount
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
			Total \$

Class A or B Utility

A-9 AFFILIATION OF OFFICERS AND DIRECTORS

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

Line No.	Name	Principal Occupation of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Class A or B Utility

**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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

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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 A3, 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 & construction services; repairing and servicing of equipment; material and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1					
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 follow:

- (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.						
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.
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 source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year.
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year.
5. Extensions of system (mains and service) to new franchise areas under construction at end of year.
6. Extensions of the system (mains and service) put into operation during the year.
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.
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.
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.
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.
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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Class A or B Utility

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)
UTILITY PLANT					
1	Utility Plant (101-106)	F-6	\$	\$	\$
2	Less: Accumulated Depr. and Amort. (108-110)	F-6			
3	Net Plant		\$	\$	\$
4	Utility Plant Acquisition Adj.(Net) (114-115)	F-7			
5	Total Net Utility Plant		\$	\$	\$
OTHER PROPERTY AND INVESTMENTS					
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 (125)	F-16			
13	Special Funds (126-128)	F-17			
14	Total Other Property & Investments		\$	\$	\$
CURRENT AND ACCRUED ASSETS					
16	Cash (131)	-	\$	\$	\$
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			
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			
25	Stores Expense (161)	-			
26	Prepayments - Other (162)	F-23			
27	Prepaid Taxes (163)	F-38			
28	Interest and Dividends Receivable (171)	F-24			
29	Rents Receivable (172)	F-24			
30	Accrued Utility Revenues (173)	F-24			
31	Misc. Current and Accrued Assets (174)	F-24			
32	Total Current and Accrued Assets		\$	\$	\$
DEFERRED DEBITS					
32	Unamortized Debt Discount & Expense (181)	F-25	\$	\$	\$
33	Extraordinary Property Losses (182)	F-26			
34	Prelim. Survey & Investigation Charges (183)	F-27			
35	Clearing Accounts (184)	-			
36	Temporary Facilities (185)	-			
37	Miscellaneous Deferred Debits (186)	F-28			
38	Research & Development Expenditures (187)	F-29			
39	Accumulated Deferred Income Taxes (190)	F-30			
40	Total Deferred Debits		\$	\$	\$
TOTAL ASSETS AND OTHER DEBITS			\$	\$	\$

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)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	\$	\$	\$
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202, 205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-in Capital (209-211)	F-33			
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense (213)	F-34			
10	Retained Earnings (214-215)	F-3			
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$	\$	\$
LONG-TERM DEBT					
13	Bonds (221)	F-35	\$	\$	\$
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35			
16	Other Long-Term Debt (224)	F-35			
17	Total Long-Term Debt		\$	\$	\$
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable (231)	-	\$	\$	\$
19	Notes Payable (232)	F-36			
20	Accounts Payable to Associated Co. (233)	F-37			
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)	-			
23	Accrued Taxes (236)	F-38			
24	Accrued Interest (237)	-			
25	Accrued Dividends (238)	-			
26	Matured Long-Term Debt (239)	F-39			
27	Matured Interest (240)	F-39			
28	Misc. Current and Accrued Liabilities (241)	F-39			
29	Total Current and Accrued Liabilities		\$	\$	\$
DEFERRED CREDITS					
30	Unamortized Premium on Debt (251)	F-25	\$	\$	\$
31	Advances for Construction (252)	F-40			
32	Other Deferred Credits (253)	F-41			
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282)	F-45			
37	Other (283)	F-45			
38	Total Deferred Credits		\$	\$	\$
OPERATING RESERVES					
39	Property Insurance Reserve (261)	F-44	\$	\$	\$
40	Injuries and Damages Reserve (262)	F-44			
41	Pensions and Benefits Reserves (263)	F-44			
42	Miscellaneous Operating Reserves (265)	F-44			
43	Total Operating Reserves		\$	\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions In Aid of Construction (271)	F-46	\$	\$	\$
45	Accumulated Amortization of C.I.A.C. (272)	F-46			
46	Total Net C.I.A.C.		\$	\$	\$
TOTAL EQUITY CAPITAL AND LIABILITIES					
			\$	\$	\$

NOTES TO BALANCE SHEET (F-1)

1. The space below is provided for important notes regarding the balance sheet 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 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.

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)
UTILITY OPERATING INCOME					
1	Operating Revenues (400)	F-47	\$	\$	\$
2	Operating Expenses:				
3	Operation and Maintenance Expense (401)	F-48	\$	\$	\$
4	Depreciation Expense (403)	F-12			
5	Amortization of Contribution in Aid of Construction (405)	F-46.4			
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50			
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-			
10	Total Operating Expenses		\$	\$	\$
11	Net Operating Income (Loss)		\$	\$	\$
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52			
14	Net Water Utility Operating Income		\$	\$	\$
OTHER INCOME AND DEDUCTIONS					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	\$	\$	\$
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)	-			
18	Interest and Dividend Income (419)	F-54			
19	Allow. for Funds Used During Construction (420)	-			
20	Nonutility Income (421)	F-54			
21	Gains (Losses) Form Disposition Nonutility Property (422)				
22	Miscellaneous Nonutility Expenses (426)	F-54			
23	Total Other Income and Deductions		\$	\$	\$
TAXES APPLICABLE TO OTHER INCOME					
24	Taxes Other Than Income (408.2)	F-50	\$	\$	\$
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)	-			
26	Total Taxes Applicable To Other Income		\$	\$	\$
INTEREST EXPENSE					
27	Interest Expense (427)	F-35	\$	\$	\$
28	Amortization of Debt Discount & Expense (428)	F-25			
29	Amortization of Premium on Debt (429)	F-25			
30	Total Interest Expense		\$	\$	\$
31	Income Before Extraordinary Items				
EXTRAORDINARY ITEMS					
32	Extraordinary Income (433)	F-55	\$	\$	\$
33	Extraordinary Deductions (434)	F-55			
34	Income Taxes, Extraordinary Items (409.3)	F-50			
35	Net Extraordinary Items		\$	\$	\$
	NET INCOME (LOSS)		\$	\$	\$

Class A or B Utility

F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase of (Decrease) (d)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$	\$	\$
2	Balance Transferred from Income (435)			
3	Appropriations of Retained Earnings (436)			
4	Dividends Declared - Preferred Stock (437)			
5	Dividends Declared - Common Stock (438)			
6	Adjustments to Retained Earnings (439)			
7	Net Change to Unappropriated Retained Earnings	\$	\$	\$
8	Unappropriated Retained Earnings (end of period) (215)	\$	\$	\$
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214, 215)	\$	\$	\$

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

Line No.	Item (a)	Amount (b)
1	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)	
2	1. Report in detail the items included in the following accounts during the year: 436, Appropriations of Retained Earnings; 439, Adjustments to Retained Earnings.	
3	2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings.	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		\$
16	APPROPRIATED RETAINED EARNINGS (Account 214)	
17	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.	
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.

Class A or B Utility

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year 19__ (b)	Prior Year 19__ (c)
1	Internal Sources:	\$	\$
2	Income Before Extraordinary Items		
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation		
5	Amortization of		
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 Exclusive of Extraordinary Items	\$	\$
10	Extraordinary Items - Net of Income Taxes (A)		
11	Total From Internal Sources	\$	\$
12	Less dividends - preferred		
13	- common		
14	Net From Internal Sources	\$	\$
15	EXTERNAL SOURCES:	\$	\$
16	Long-term debt (B) (C)		
17	Preferred Stock (C)		
18	Common Stock (C)		
19	Net Increase In Short Term Debt (D)		
20	Other (Net) _____		
21	_____		
22	Total From External Sources	\$	\$
23	Other Sources (E)	\$	\$
24	Net Decrease In Working Capital Excluding Short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$	\$

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.

Class A or B Utility

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

Line No.	Application of Funds (a)	Current Year 19__ (b)	Prior Year 19__ (c)
27	Construction and Plant Expenditures (Incl. land):		
28	Gross Additions		
29	Water Plant		
30	Nonutility Plant		
31	Other		
32	Total Gross Additions		
33	Less: Capitalized Allowance for Funds Used During Construction		
34	Total Construction and Plant Expenditures		
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)		
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)		
40	Other (Net) _____		
41	_____		
42	_____		
43	Total Retirement of Debt and Securities		
44	Other Resources were used for (E)		
45	Net Increase in Working Capital Excluding Short Term Debt		
46	Other		
47	Total Financial Resources Used		

NOTES TO SCHEDULE F-5

Class A or B Utility

**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	Plant Accounts:				
2	Utility Plant In Service-Accts 301-348 (101)	F-8	\$	\$	\$
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10			
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$	\$	\$
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$	\$	\$
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		\$	\$	\$
16	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 No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Acquisition Adjustments (114)	\$	\$	\$
2				
3				
4				
5				
6	Total Plant Acquisition Adjustments	\$	\$	\$
7	Accumulated Amortization (115)	\$	\$	\$
8				
9				
10				
11				
12	Total Accumulated Amortization	\$	\$	\$
13	Net Acquisition Adjustments	\$	\$	\$

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 (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	\$	\$	\$	\$	\$	\$
3	302 Franchises						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$	\$	\$	\$	\$	\$
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	\$	\$	\$	\$	\$	\$
8	304 Structures and Improvements						
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs						
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment						
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$	\$	\$	\$	\$	\$
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights	\$	\$	\$	\$	\$	\$
20	304 Structures and Improvements						
21	320 Water Treatment Equipment						
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$	\$	\$	\$	\$	\$

Class A or B Utility

F-8 UTILITY PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	TRANSMISSION & DISTRIBUTION PLANT .4	\$	\$	\$	\$	\$	\$
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes						
28	331 Transmission and Distribution Mains						
29	333 Services						
30	334 Meters and Meter Installations						
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$	\$	\$	\$	\$	\$
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment						
44	347 Miscellaneous Equipment						
45	348 Other Tangible Plant						
46	Total General Plant	\$	\$	\$	\$	\$	\$
47	Total (Accounts 101 and 106)	\$	\$	\$	\$	\$	\$
48	104 Utility Plant Purchased or Sold**	\$	\$	\$	\$	\$	\$
49	Total Utility Plant in Service	\$	\$	\$	\$	\$	\$

Class A or B Utility

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 of 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.

[Empty rectangular box for providing details on adjustments or transfers.]

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)

Class A or B Utility

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

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

Line No.	Description of Project (a)	Construction Work In Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1		\$	\$	\$
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				

Class A or B Utility

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 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 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	\$
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 end of year	\$

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	\$
14	Water Treatment Plant	
15	Transmission and Distribution Plant	
16	General Plant	
17	Total	\$

Class A or B Utility

F-12 ANNUAL DEPRECIATION CHARGE

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

Line No.	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				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$		\$

Class A or B Utility

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.	Item (a)	Amount (b)
1	Balance beginning of year	\$
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	\$

Class A or B Utility

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		\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	TOTAL			

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	\$
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	\$

Class A or B Utility

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 acquired, 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 or Loss From Invest. Disposed of (h)
1	Investment in Associated Companies (Account 123)			\$		\$	\$	\$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	TOTALS			\$		\$	\$	\$

Class A or B Utility

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost* Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)	
1	Investment in Associated Utility Investment - Account 124			\$		\$	\$	\$	
12									
13									
14									
15									
16									
17									
18									
19		TOTALS			\$		\$	\$	\$
20		Other Investments - Account 125			\$		\$	\$	\$
21									
22									
23									
24									
25									
26									
27			TOTALS			\$		\$	\$
28		Temporary Cash Investments - Account 135			\$		\$	\$	\$
29									
30									
31									
32									
33									
34									
35	TOTALS			\$		\$	\$	\$	

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

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Class A or B Utility

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	Sinking Funds (Account 126)	\$
2		
3		
4		
5		
6	TOTAL	\$
7	Depreciation Funds (Account 127)	
8		
9		
10		
11		
12	TOTAL	\$
13	Other Special Funds (Account 128)	
14		
15		
16		
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 any 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	Special Deposits (Account 132)	\$
2		
3		
4		
5	TOTAL	\$
6	Other Special Deposits (Account 133)	\$
7		
8		
9		
10	TOTAL	\$

Class A or B Utility

**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			
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			
8	Total (Account 141)	\$	\$	\$
9	Other Accounts Receivable (Account 142)	\$	\$	\$
10	Total Notes and Accounts Receivable	\$	\$	\$
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	Notes and Accounts Receivable - Net	\$	\$	\$

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		\$
2	Provision for uncollectible for current year (Account 403)		
3	Accounts written off		
4	Collections of accounts written off		
5	Adjustments (explain)		
6			
7			
8	Net total		\$
9	Balance end of year		\$

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

Class A or B Utility

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 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	Accounts Receivable from Associated Companies (Account 145)	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	\$	\$	\$	\$	\$
13	Notes Receivable from Associated Companies (Account 146)	\$	\$	\$	\$	\$
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS	\$	\$	\$	\$	\$

Class A or B Utility

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	Plant Material and Supplies (Account 151)	\$	\$	\$
2	Fuel Oil			
3				
4	General Supplies - Utility Operations			
5	Totals (Account 151)	\$	\$	\$
6	Merchandise (Account 152)	\$	\$	\$
7	Merchandise for Resale			
8	General Supplies - Merchandise Operations			
9	Totals (Account 152)	\$	\$	\$
10	Other Materials and Supplies (Account 153)	\$	\$	\$
11	Totals Materials and Supplies	\$	\$	\$

F-23 PREPAYMENTS - OTHER (Account 162)

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

Class A or B Utility

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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr. Interest and Dividends Receivable (Account 171)	\$	\$	\$
2				
3				
4				
5				
6				
7				
8	TOTALS	\$	\$	\$
9	Rents Receivable (Account 172)	\$	\$	\$
10				
11				
12				
13				
14				
15				
16	TOTALS	\$	\$	\$
17	Accrued Utility Revenues (Account 173)	\$	\$	\$
18				
19				
20				
21				
22				
23				
24	TOTALS	\$	\$	\$
25	Misc. Current and Accrued Assets (Account 174)	\$	\$	\$
26				
27				
28				
29				
30				
31				
32	TOTALS	\$	\$	\$

Class A or B Utility

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 parentheses.
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									
3									
4									
5									
6									
7									
8									
9	TOTALS	\$	\$			\$	\$	\$	\$
10	Unamortized Premium on Debt (Account 251)	\$	\$			\$	\$	\$	\$
11									
12									
13									
14									
15									
16									
17									
18	TOTALS	\$	\$			\$	\$	\$	\$

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Class A or B Utility

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1		\$	\$		\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS	\$	\$		\$	\$

Class A or B Utility

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1		\$	\$		\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS	\$	\$		\$	\$

Class A or B Utility

F-28 MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1		\$	\$		\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS	\$	\$		\$	\$

Class A or B Utility

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			\$	\$		\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17		TOTALS	\$	\$		\$	\$

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Class A or B Utility

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				
TOTALS		\$	\$	\$

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Debited 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
\$	\$		\$		\$	\$	

Class A or B Utility

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not yet 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)			\$	\$	\$		\$	\$	\$
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTALS			\$	\$	\$		\$	\$	\$
11	Preferred Stock (Account 204)			\$	\$	\$		\$	\$	\$
12										
13										
14										
15										
16										
17										
18										
19										
20	TOTALS			\$	\$	\$		\$	\$	\$

Class A or B Utility

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

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

Line No.	Name of account and description of item (a)	Number of Shares (b)	Amount (c)
1	Capital Stock Subscribed (Accounts 202 and 205)		\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	TOTALS		\$
12	Capital Stock Liability For Conversion (Accounts 203 and 206)		\$
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
22	TOTALS		\$
23	Installments Received on Capital Stock (Account 208)		\$
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
34	TOTALS		\$

Class A or B Utility

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

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

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	\$
2		
3		
4		
5		
6		
7		
8		
9	TOTAL	\$
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	\$
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	\$
20	Other Paid-In Capital (Account 211)	\$
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	\$

Class A or B Utility

**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 change. State the reason for any charge-off of discount on capital stock or capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Year End Balance (b)
1	Discount on Capital Stock (Account 212)	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	\$
15	Capital Stock Expense (Account 213)	\$
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28	TOTAL	\$

Class A or B Utility

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		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	
1	Bonds (Account 221)			\$		\$	\$	\$	\$
2									
3									
4									
5									
6									
7									
8	TOTALS			\$		\$	\$	\$	
9	Advances from Associated Companies (Account 223)			\$		\$	\$	\$	
10									
11									
12	TOTALS			\$		\$	\$	\$	
13	Other Long Term Debt (Account 224)			\$		\$	\$	\$	
14									
15									
16	TOTALS			\$		\$	\$	\$	

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Class A or B Utility

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				\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
TOTALS				\$	\$	\$

Class A or B Utility

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.	Particulars (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						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	\$	\$	\$	\$	\$
12	Notes Payable to Associated Companies (Account 234)	\$	\$	\$	\$	\$
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS	\$	\$	\$	\$	\$

Class A or B Utility

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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1		\$	\$	\$	\$	\$	\$	\$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	TOTALS	\$	\$	\$	\$	\$	\$	\$

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Class A or B Utility

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

1. Give a description and the amount of the principal items carried 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	Matured Long-Term Debt (Account 239)	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	\$
12	Matured Interest (Account 240)	\$
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
22	TOTAL	\$
23	Misc. Current and Accrued Liabilities (Account 241)	\$
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
33	TOTAL	\$

Class A or B Utility

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		\$
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	\$

F-41 OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount (d)		
1		\$		\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS	\$		\$	\$	\$

Class A or B Utility

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 of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility	\$		\$		\$	\$	\$	
2									
3									
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility	\$		\$		\$	\$	\$	
12	Other: (list separately.)	\$							
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total Other	\$		\$		\$	\$	\$	
23	Total	\$		\$		\$	\$	\$	

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Class A or B Utility

F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	1962-7			1977		
2	3%			3%		
3	7%			4%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978		
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976			11 1/2%		
15	3%			1979		
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

Class A or B Utility

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
20	1980			1983		
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981			1984		
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982			1985		
35	3%			3%		
36	4%			4%		
37	7%			7%		
38	10%			10%		
39	11%			11%		
40	11 1/2%			11 1/2%		

Class A or B Utility

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

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

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

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Classes A or B Utilities

**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)		
\$	\$		\$		\$	\$	1
							2
							3
							4
\$	\$		\$		\$	\$	5
							6
\$	\$		\$		\$	\$	7
\$	\$		\$		\$	\$	8
							9
\$	\$		\$		\$	\$	10
\$	\$		\$		\$	\$	11
							12
							13
\$	\$		\$		\$	\$	14
\$	\$		\$		\$	\$	15
							16
							17
\$	\$		\$		\$	\$	18
							19

Class A or B Utility

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 charges in a footnote.

Line No.	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	Balance end of year (Account 271)	\$

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	\$
2	Amortization provision for year, credited to:	
3	(405) Amortization of Contribution in Aid of Construction	
4	Credit for plant retirement	
5	Other (debit) or credit items	
6		
7		
8	Balance end of year	

Class A or B Utility

**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			\$

Class A or B Utility

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

1. Report as specified below information applicable to credits added to Contribution in Aid of Construction received from developer or contractor agreements.
2. Indicate in column (b) the form of contribution received.
3. Total credit amounts reported on line 35 should agree with Schedule F-46, line 4.

Line No.	Description (a)	Cash or Property (b)	Amount (c)
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 all developers or contractors agreements from which cash or property was received		\$

Class A or B Utility

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				\$
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	TOTALS			\$

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	
		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)
SALES OF WATER							
1	460 Unmetered Sales to General Customers	\$	\$	\$	\$	\$	\$
2	461 Metered Sales to General Customers						
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$	\$	\$	\$	\$	\$
OTHER OPERATING REVENUES							
7		\$	\$				
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	\$	\$				
13	Total Other Operating Revenues	\$	\$				
14	400 Total Water Operating Revenues	\$	\$				

BILLING ROUTINE

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

1. The period for which bills are rendered. _____
2. The period between the date meters are read and the date customers are billed. _____
3. The period between the billing date and the date on which discounts are forfeited. _____

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

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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 and 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	1. SOURCE OF SUPPLY					
2	Operations	\$	\$	\$	\$	\$
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses					
5	602 Purchased Water					
6	603 Miscellaneous Expenses					
7	604 Rents					
8	Total Operation	\$	\$	\$	\$	\$
9	Maintenance	\$	\$	\$	\$	\$
10	610 Maintenance Supervision and Engineering					
11	611 Maintenance of Structures and Improvements					
12	612 Maintenance of Collecting and Impounding Reservoirs					
13	613 Maintenance of Lake, River and Other Intakes					
14	614 Maintenance of Wells and Springs					
15	615 Maintenance of Infiltration Galleries and Tunnels					
16	616 Maintenance of Supply Mains					
17	617 Maintenance of Miscellaneous Water Source Plant					
18	Total Maintenance	\$	\$	\$	\$	\$
19	Total Source of Supply	\$	\$	\$	\$	\$
20	2. PUMPING EXPENSES					
21	Operations	\$	\$	\$	\$	\$
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					
26	624 Pumping Labor and Expenses					
27	625 Expenses Transferred-Credit					
28	626 Miscellaneous Expenses					
29	627 Rents					
30	Total Operations	\$	\$	\$	\$	\$

Class A or B Utility

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	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance	\$	\$	\$	\$	\$
33	630 Maintenance Supervision and Engineering					
34	631 Maintenance of Structures and Improvements					
35	632 Maintenance of Power Production Equipment					
36	633 Maintenance of Pumping Equipment					
37	Total Maintenance	\$	\$	\$	\$	\$
38	Total Pumping Expenses	\$	\$	\$	\$	\$
39	3. WATER TREATMENT EXPENSES					
40	Operations	\$	\$	\$	\$	\$
41	640 Operation Supervision and Engineering					
42	641 Chemicals					
43	642 Operation Labor and Expenses					
44	643 Miscellaneous Expenses					
45	644 Rents					
46	Total Operation	\$	\$	\$	\$	\$
47	Maintenance	\$	\$	\$	\$	\$
48	650 Maintenance Supervision and Engineering					
49	651 Maintenance of Structures and Improvements					
50	652 Maintenance of Water Treatment Equipment					
51	Total Maintenance	\$	\$	\$	\$	\$
52	Total Water Treatment Expenses	\$	\$	\$	\$	\$
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
54	Operation	\$	\$	\$	\$	\$
55	660 Operation Supervision and Engineering					
56	661 Storage Facilities Expenses					
57	662 Transmission & Distribution Lines Expenses					
58	663 Meter Expenses					
59	664 Customer Installations Expenses					
60	665 Miscellaneous Expenses					

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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	\$	\$	\$	\$	\$
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					
72	674 Maintenance of Fire Mains					
73	675 Maintenance of Services					
74	676 Maintenance of Meters					
75	677 Maintenance of Hydrants					
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$	\$	\$	\$	\$
78	Total Transmission and Distribution Expenses	\$	\$	\$	\$	\$
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	\$	\$	\$	\$	\$
82	902 Meter Reading Expenses					
83	903 Customer Records and Collection Expenses					
84	904 Uncollectible Accounts					
85	905 Miscellaneous Customer Accounts Expenses					
86	Total Customer Accounts Expenses	\$	\$	\$	\$	\$
87	6. SALES EXPENSES					
88	Operations					
89	910 Sales Expenses	\$	\$	\$	\$	\$

Class A or B Utility

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	7. ADMINISTRATIVE AND GENERAL EXPENSES					
94	Operation					
95	920 Administrative and General Salaries	\$	\$	\$	\$	\$
96	921 Office Supplies and Other Expenses					
97	922 Administrative Expenses Transferred-Cr.					
98	923 Outside Services Employed					
99	924 Property Insurance					
100	925 Injuries and Damages					
101	926 Employee Pensions and Benefits					
102	927 Franchise Requirements					
103	928 Regulatory Commission Expenses					
104	929 Duplicate Charges Cr.					
105	930 Miscellaneous General Expenses					
106	931 General Rents					
107	Total Operation	\$	\$	\$	\$	\$
108	Maintenance					
109	950 Maintenance of General Plant	\$	\$	\$	\$	\$
110	Total Administrative and General Expenses	\$	\$	\$	\$	\$
111	Total Operation and Maintenance Expenses	\$	\$	\$	\$	\$
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES						
	Functional Classification (a)			Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses			\$	\$	\$
113	Pumping Expenses					
114	Water Treatment Expense					
115	Transmission and Distribution Expenses					
116	Customer Accounts Expenses					
117	Sales Expenses					
118	Administrative and General Expenses					
119	Total			\$	\$	\$

Classes A or B Utilities

**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	Basis	Rate	Amount
1	Amortization of Utility Plant Acquisition Adjustment	\$	%	\$
2	Account 406			
3				
4				
5				
6				
7				
8				
9	TOTAL	\$		\$
	AMORTIZATION EXPENSE - OTHER			
10	Amortization of Limited Term Plant - Account 407.1	\$	%	\$
11				
12				
13				
14				
15				
16				
17				
18	TOTAL	\$		\$
19	Amortization of Property Losses - Account 407.2	\$	%	\$
20				
21				
22				
23				
24				
25				
26				
27	TOTAL	\$		\$
28	Amortization of Other Utility Charges - Account 407.3	\$	%	\$
29				
30				
31				
32				
33				
34				
35				
36	TOTAL	\$		\$
37	TOTAL - Account 407	\$		\$

Class A or B 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 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	FEDERAL	\$	\$	\$	\$	\$	\$
2							
3							
4							
5							
6							
7							
8	STATE						
9							
10							
11							
12							
13							
14							
15							
16	LOCAL						
17							
18							
19							
20							
21							
22							
23							
24	TOTALS	\$	\$	\$	\$	\$	\$

Class A or B Utility

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		\$	\$	\$	\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22	TOTALS	\$	\$	\$	\$	\$	\$

Class A or B Utility

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	Gain on disposition of property:	\$		\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	Total Gain			\$
13	Loss on disposition of property:	\$		\$
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total Loss			\$
25	NET GAIN OR LOSS			\$

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Class A or B Utility

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	Revenues:				
2	Merchandise sales, less discounts, allowances and returns	\$	\$	\$	\$
3	Contract work				
4	Commissions				
5	Other (list major classes)				
6					
7					
8					
9					
10	Total Revenues (Account 415)	\$	\$	\$	\$
11	Costs and Expenses:				
12	Cost of sales (list major classes of cost)	\$	\$	\$	\$
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses				
27	Customer accounts expenses				
28	Administrative and general expenses.				
29	Depreciation				
30	Total Costs and Expenses (Account 416)	\$	\$	\$	\$
31					
32	Net Income (before taxes)	\$	\$	\$	\$
33	Taxes: (Accounts 408, 409)				
34	Federal	\$	\$	\$	\$
35	State				
36	Total Taxes				
37	Net Income (after taxes)	\$	\$	\$	\$

Class A or B Utility

**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		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	Total	\$
13	Nonutility Income (Account 421)	\$
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	\$
25	Miscellaneous Nonutility Expenses (Account 426)	\$
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	Total	\$

Class A or B Utility

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 in Column (c).

Line No.	Description of Items (a)	Gross Amount (b)	Related Federal Tax (c)
1	Extraordinary Income	\$	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTALS	\$	\$
16	Extraordinary Deductions (Account 434)	\$	\$
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTALS	\$	\$
31	Net Extraordinary Items	\$	\$

Class A or B Utility

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

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

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

Class A or B Utility

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				
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		\$

Class A or B Utility

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	Operation	\$	\$	\$
2	Source of Supply			
3	Pumping			
4	Water Treatment			
5	Transmission and Distribution			
6	Customer Accounts			
7	Sales			
8	Administration and General			
9	Total Operation	\$	\$	\$
10	Maintenance			
11	Source of Supply			
12	Pumping			
13	Water Treatment			
14	Transmission and Distribution			
15	Administrative and General			
16	Total Maintenance	\$	\$	\$
17	Total Operation and Maintenance	\$	\$	\$
18	Source of Supply (Lines 2 and 1)			
19	Pumping (Lines 3 and 12)			
20	Water Treatment (Lines 4 and 13)			
21	Transmission and Distribution (Lines 5 & 14)			
22	Customer Accounts (Line 6)			
23	Sales (Line 16)			
24	Administrative and General (Lines 8 and 15)			
25	Total Operation and Maintenance (Lines 18-24)	\$	\$	\$
26	Utility Plant			
27	Construction (by utility departments)			
28	Plant Removal (by utility departments)	\$	\$	\$
29	Other Accounts (Specify)			
30				
31				
32				
33				
34				
35				
36				
37	Total Other Accounts	\$	\$	\$
38	Total Salaries and Wages	\$	\$	\$

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)	Thousand Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers		\$			
7						
8						
9						
10						
11						
12	Totals, Account 461 Metered Sales to General Customers		\$			
13	Totals, Account 462 Fire Protection Revenue		\$			
14	Totals, Account 466 Sales for Resale		\$			
15	Totals, Account 467 Interdepartmental Sales		\$			
16	TOTALS (Account 460-467)		\$			

Class A or B Utility

S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced (In 1000 gals.)	WATER PURCHASED (In 1000 gals.)				Total Produced and Purchased (In 1000 gals.)
		Name of Seller:	Name of Seller:	Name of Seller:	Name of Seller:	
Jan						
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Oct						
Nov						
Dec						
TOTAL						

Max. Day Flow (in 1000 gals.):

Date:

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.)

* Chlorination, Filtration, Chemical Addition, Other

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

Concord



F-16-WATER

Water Utilities - Class C

ANNUAL REPORT
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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A-1 GENERAL INSTRUCTIONS

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

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business:
2. Full name of any other utility acquired during the year and date of acquisition:
3. Location of principal office:
4. State whether utility is a corporation, joint stock association, a firm or partnership, or an individual:
5. If a corporation or association, give date of incorporation; State under whose laws incorporated, and whether incorporated under special act or general law:
6. If incorporated under special act, given chapter and session date:
7. Give date when company was originally organized and date of any reorganization:
8. Name 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 which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N.H. RSA 374:25, Exceptions and N.H. RSA 374:26 Permission.

*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.

(or other chief officer) **President**

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

Subscribed and sworn to before me this

_____ day of _____

A-4 LIST OF OFFICERS

*Includes compensation received from all sources except directors fees.

Line No	Title of Officer	Name	Residence	Compensation*
1	President			
2	Vice President			
3				
4				
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						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	List Directors' Fee per meeting					

A-5 SHAREHOLDERS AND VOTING POWERS

Line No					
1	Indicate total of voting power of security holders at close of year:		Votes:		
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3					
4					
5	Indicate the total number of votes cast at the latest general meeting:				
6	Give 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 one percent or more of the voting stock.: (Section 7, Chapter 182, Laws of 1933)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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

A-7 PAYMENTS TO INDIVIDUALS

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

Line No	Name	Address	Amount
1			\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		\$

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

- 8 -

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

Detail of Distributed Charges to Operating Expenses (Column h)			
Line No.	Contract/Agreement Name	Account No.	Amount
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			Total \$

Class C Utility

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

Line No.	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				

- 6 -

* 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 A3, 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 & construction services; repairing and servicing of equipment; material and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1					
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 follow:

- (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						
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.
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 source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year.
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year.
5. Extensions of system (mains and service) to new franchise areas under construction at end of year.
6. Extensions of the system (mains and service) put into operation during the year.
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.
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.
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.
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.
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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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)
UTILITY PLANT					
1	Utility Plant (101-105)	F-6	\$	\$	\$
2	Less: Accumulated Depr. and Amort (108-110)	F-6			
3	Net Plant	-	\$	\$	\$
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$	\$	\$
OTHER PROPERTY AND INVESTMENTS					
6	Nonutility Property (121)	-	\$	\$	\$
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-	\$	\$	\$
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-	\$	\$	\$
CURRENT AND ACCRUED ASSETS					
12	Cash (131)	-	\$	\$	\$
13	Special Deposits (132)	-			
14	Accounts Receivable Net (141-143)	-			
15	Plant Materials and Supplies (151)	-			
16	Prepayments (162-163)	-			
17	Miscellaneous Current and Accrued Assets (174)	-			
18	Total Current and Accrued Assets	-	\$	\$	\$
DEFERRED DEBITS					
19	Miscellaneous Deferred Debits (186)	-	\$	\$	\$
20	Accumulated Deferred Income Taxes (190)	-			
21	Total Deferred Debits	-	\$	\$	\$
TOTAL ASSETS AND OTHER DEBITS			\$	\$	\$

F-1 BALANCE SHEET
Liabilities and Capital

Line No.	Accounts Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	\$	\$	\$
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-			
4	Retained Earnings (217)	F-3			
5	Proprietary Capital (Proprietorships and partnerships only) (218)	F-4			
6	Total Capital	-	\$	\$	\$
LONG TERM DEBT					
7	Other Long-Term Debt (224)	-	\$	\$	\$
CURRENT AND ACCRUED LIABILITIES					
8	Accounts Payable (231)	-	\$	\$	\$
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-			
12	Accrued Interest (237)	-			
13	Miscellaneous Current and Accrued Liabilities (241)	-			
14	Total Current and Accrued Liabilities	-	\$	\$	\$
OTHER LIABILITIES					
15	Advances for Construction (252)	-	\$	\$	\$
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction-Net (271-272)	F-46			
20	Accumulated Deferred Income Taxes (281-283)	-			
21	TOTAL LIABILITIES AND CAPITAL		\$	\$	\$

F-2 STATEMENT OF INCOME

Line No.	Accounts Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
	Utility Operating Income				
1	Operating Revenues (400)	F-47	\$	\$	\$
2	Operating Expenses:				
3	Operation and Maintenance Expense (401)	F-48			
4	Depreciation Expenses (403)	F-12			
5	Amortization of Contributions in Aid of Construction (405)	F-46.4			
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50			
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-			
10	Total Operating Expenses		\$	\$	\$
11	Net Operating Income (Loss)		\$	\$	\$
12	OTHER INCOME AND DEDUCTIONS				
13	Interest and Dividend Income (419)	-	\$	\$	\$
14	Allow. for Funds Used During Construction (420)	-			
15	Nonutility Income (421)	-			
16	Gains (Losses) from Disposition of Nonutility Property (422)	-			
17	Miscellaneous Nonutility Expenses (426)	-			
18	Interest Expense (427)	-			
19	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
20	Total Other Income and Deductions		\$	\$	\$
21	NET INCOME (LOSS)		\$	\$	\$

Class C Utility

F-3 STATEMENT OF RETAINED EARNINGS (ACCOUNT 217)

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 No.	Item (a)	Appropriated (b)	Unappropriated (c)
1	Balance 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 proprietorships and partnerships only)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$
2	Changes during the year (specify):	
3		
4		
5		
6		
7		
8		
9	Balance at end of year	\$

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

1. 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 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. Codes:
 - (A) Bonds, debentures and other long-term debt.
 - (B) Net proceeds and payments.
 - (C) Include commercial paper.
 - (D) 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.
5. Clarifications and explanations should be listed on the following page.

Line No.	Sources of Funds (a)	Current Year 19__ (b)	Prior Year 19__ (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	Less dividends - common		
11	Net From Internal Sources	\$	\$
12	EXTERNAL SOURCES:	\$	\$
13	Long-term debt (A) (B)		
14	Common Stock (B)		
15	Net Increase In Short Term Debt (C)		
16	Other (Net) _____		
17	_____		
18	Total From External Sources	\$	\$
19	Other Sources (D)	\$	\$
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided	\$	\$

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

Line No.	Application of Funds (a)	Current Year 19__ (b)	Prior Year 19__ (c)
23	Construction and Plant Expenditures (incl. land):	\$	\$
24	Gross Additions		
25	Water Plant		
26	Nonutility Plant		
27	Other		
28	Total Gross Additions	\$	\$
29	Less: Capitalized Allowance for Funds Used During Construction		
30	Total Construction and Plant Expenditures	\$	\$
31	Retirement of Debt and Securities:		
32	Long-Term Debt (A) (B)		
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (C)		
35	Other (Net) _____		
36	_____		
37	_____		
38	Total Retirement of Debt and Securities	\$	\$
39	Other Resources were used for (D)		
40	Net Increase in Working Capital Excluding Short Term Debt	\$	\$
41	Other		
42	Total Financial Resources Used	\$	\$

NOTES TO SCHEDULE F-5

Class C Utility

**F-6 UTILITY PLANT (ACCOUNTS 101-105)
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	Plant Accounts:				
2	Utility Plant in Service-Accts 301-348 (101)	F-8	\$	\$	\$
3	Property Held for Future Use (103)	-			
4	Utility Plant Purchased or Sold (104)	F-8			
5	Construction Work In Progress (105)	F-10			
6	Total Utility Plant	-	\$	\$	\$
7	Accumulated Depreciation & Amortization:				
8	Accumulated Depreciation (108)	F-11			
9	Accumulated Amortization (110)	-			
10	Total Accumulated Depreciation & Amortization	-	\$	\$	\$
11	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 No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Acquisition Adjustments (114)	\$	\$	\$
2				
3				
4				
5				
6	Total Plant Acquisition Adjustments	\$	\$	\$
7	Accumulated Amortization (115)			
8				
9				
10				
11				
12	Total Accumulated Amortization	\$	\$	\$
13	Net Acquisition Adjustments	\$	\$	\$

Class C Utility

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

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

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 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.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	301 Organization	\$	\$	\$	\$	\$	\$
2	302 Franchises						
3	303 Land and Land Rights						
4	304 Structures and Improvement						
5	305 Collecting and Impounding						
6	306 Lake, River and Other Intakes						
7	307 Wells and Springs						
8	308 Infiltration Galleries and Tunnels						
9	309 Supply Mains						
10	310 Power Generation Equipment						
11	311 Pumping Equipment						
12	320 Water Treatment Equipment						
13	330 Distribution Reservoirs and Standpipes						
14	331 Transportation and Distribution Mains						
15	333 Services						
16	334 Meters and Meter Installations						
17	335 Hydrants						
18	339 Other Plant and Miscellaneous Equipment						
19	340 Office Furniture and Equipment						
20	341 Transportation Equipment						
21	343 Tools, Shop and Garage Equipment						
22	345 Power Operated Equipment						
23	348 Other Tangible Plant						
	Total Plant	\$	\$	\$	\$	\$	\$

Class C Utility

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 No.	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			
	Total	\$	\$

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

1. Report below the information called for concerning accumulated depreciation of utility plant in service at end of year and changes during year.
2. Explain any important adjustments during year.
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 provisions of account 108 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.

Balances and Changes During Year

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance 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. Composite rates may be used with Commission approval.
4. Total annual depreciation charge should agree with schedule F-11, line 2, "Depreciation provision for year," charged to Account 403, Depreciation Expense.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1		\$	%	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total	\$		\$

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.

Line No.	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.

Line No.	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Interest		Principal Balance At End of Year (d)
		Rate (b)	Payments (c)	
1				
2				
3				
4				
5	Total			\$

Class C Utility

F-38 ACCRUED AND PREPAID TAXES (Accounts 236 and 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 directly 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.

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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	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS							

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

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

Line No.	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	Balance end of year (Account 271)	\$

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

1. Report below the information called for concerning accumulated amortization of contributions 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 (Account 272)	\$
2	Amortization provision for year, credited to:	
3	Amortization of Contributions in Aid of Construction (Sch. F-46.4)	
4	Credit for plant retirement	
5	Other (debit) or credit items	
6		
7		
8	Balance end of year (Account 272)	\$

Class C Utility

**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 connections charges.
2. Total Credits amount reported on line 11 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	Total credits from main extension charges and customer connection charges			\$

**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**

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

Line No.	Description (a)	Cash or Property (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		\$

Class C Utility

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

1. Report below the particulars concerning the amortization of contributions in aid of construction received from developers or contractors agreements and from main extensions and customer connections 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 contributions in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contributions in Aid of Construction.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total			

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 or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Total Water Operating Revenues, line 8, should agree with schedule F-2, Income Statement, line 1.
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.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD (Omit 000)		AVERAGE NO. OF CUSTOMERS	
		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)
SALES OF WATER							
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers						
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$	\$				
7	474 Other Water Revenues						
8	400 Total Water Operating Revenues	\$	\$				

BILLING ROUTINE

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

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

Class C Utility

F-48 OPERATION AND MAINTENANCE EXPENSES (Account 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 and decreases 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	1. SOURCE OF SUPPLY					
2	Operation					
3	600 Operation Supervision and Engineering	\$	\$	\$	\$	\$
4	601 Operation Labor and Expenses					
5	602 Purchased Water					
6	603 Miscellaneous Expenses					
7	604 Rents					
8	Total Operation	\$	\$	\$	\$	\$
9	Maintenance					
10	610 Maintenance Supervision and Engineering	\$	\$	\$	\$	\$
11	611 Maintenance of Structures and Improvements					
12	612 Maintenance of Collecting and Impounding Reservoirs					
13	613 Maintenance of Lake, River and Other Intakes					
14	614 Maintenance of Wells and Springs					
15	615 Maintenance of Infiltration Galleries and Tunnels					
16	616 Maintenance of Supply Mains					
17	617 Maintenance of Miscellaneous Water Source Plant					
18	Total Maintenance	\$	\$	\$	\$	\$
19	Total Source of Supply	\$	\$	\$	\$	\$
20	2. PUMPING EXPENSES					
21	Operation					
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					
26	624 Pumping Labor and Expenses					
27	625 Expenses Transferred-Credit					
28	626 Miscellaneous Expenses					
29	627 Rents					
30	Total Operations	\$	\$	\$	\$	\$

F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
31	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance					
33	630 Maintenance Supervision and Engineering	\$	\$	\$	\$	\$
34	631 Maintenance of Structures and Improvements					
35	632 Maintenance of Power Production Equipment					
36	633 Maintenance of Pumping Equipment					
37	Total Maintenance	\$	\$	\$	\$	\$
38	Total Pumping Expenses	\$	\$	\$	\$	\$
39	3. WATER TREATMENT EXPENSES					
40	Operation					
41	640 Operation Supervision and Engineering	\$	\$	\$	\$	\$
42	641 Chemicals					
43	642 Operation Labor and Expenses					
44	643 Miscellaneous Expenses					
45	644 Rents					
46	Total Operation	\$	\$	\$	\$	\$
47	Maintenance					
48	650 Maintenance Supervision and Engineering					
49	651 Maintenance of Structures and Improvements					
50	652 Maintenance of Water Treatment Equipment					
51	Total Maintenance	\$	\$	\$	\$	\$
52	Total Water Treatment Expenses	\$	\$	\$	\$	\$
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
54	Operation					
55	660 Operation Supervision and Engineering	\$	\$	\$	\$	\$
56	661 Storage Facilities Expenses					
57	662 Transmission and Distribution Lines Expenses					
58	663 Meter Expenses					
59	664 Customer Installations Expenses					
60	665 Miscellaneous Expenses					

F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
63	TRANSMISSION AND DISTRIBUTION EXPENSES (Cont'd)					
64	Operation					
65	666 Rents					
66	Total Operations	\$	\$	\$	\$	\$
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					
72	674 Maintenance of Fire Mains					
73	675 Maintenance of Services					
74	676 Maintenance of Meters					
75	677 Maintenance of Hydrants					
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$	\$	\$	\$	\$
78	Total Transmission and Distribution Expenses	\$	\$	\$	\$	\$
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	\$	\$	\$	\$	\$
82	902 Meter Reading Expenses					
83	903 Customer Records and Collection Expenses					
84	904 Uncollectible Accounts					
85	905 Miscellaneous Customer Accounts Expenses					
86	Total Customer Accounts Expenses	\$	\$	\$	\$	\$
87	6. SALES EXPENSES					
88	Operation					
89	910 Sales Expenses	\$	\$	\$	\$	\$

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F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES					
94	Operation					
95	920 Administrative and General Salaries	\$	\$	\$	\$	\$
96	921 Office Supplies and Other Expenses					
97	922 Administrative Expenses Transferred-Cr.					
98	923 Outside Services Employed					
99	924 Property Insurance					
100	925 Injuries and Damages					
101	926 Employee Pensions and Benefits					
102	927 Franchise Requirements					
103	928 Regulatory Commission Expenses					
104	929 Duplicate Charges Cr.					
105	930 Miscellaneous General Expenses					
106	931 General Rents					
107	Total Operation	\$	\$	\$	\$	\$
108	Maintenance					
109	950 Maintenance of General Plant \$	\$	\$	\$	\$	\$
110	Total Administrative and General Expenses	\$	\$	\$	\$	\$
111	Total Operation and Maintenance Expenses	\$	\$	\$	\$	\$

SUMMARY OF OPERATION AND MAINTENANCE EXPENSES

	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses	\$	\$	\$
113	Pumping Expenses			
114	Water Treatment Expense			
115	Transmission and Distribution Expenses			
116	Customer Accounts Expenses			
117	Sales Expenses			
118	Administrative and General Expenses			
119	Total	\$	\$	\$

**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 No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment Account 406	\$		\$
2				
3				
4				
5				
6				
7				
8				
9	TOTAL	\$		\$
10	Amortization Expense - Other Account 407	\$		\$
11				
12				
13				
14				
15				
16				
17				
18	TOTAL	\$		\$

Class C 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 columns (c) to (f).
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, 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) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income & Deductions Income Taxes (Account 409.2) (e)	Extraordinary Items Income Taxes (Account 409.3) (f)
1	FEDERAL	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7	STATE					
8						
9						
10						
11						
12						
13						
14	LOCAL					
15						
16						
17						
18						
19						
20						
21	TOTALS	\$	\$	\$	\$	\$

Class C 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 indicate the nature of each reconciling amount.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$
2	Income taxes per Income Statement, schedule F-2 plus any adjustments to Retained Earnings, account 217.	
3	Other reconciling amounts	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal Taxable Net Income	\$
26	Computation of Tax:	
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		

Class C Utility

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

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)	Thousand Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers		\$			
7						
8						
9						
10						
11						
12	Totals, Account 461 Metered Sales to General Customers		\$			
13	Totals, Account 462 Fire Protection Revenue		\$			
14	Totals, Account 466 Sales for Resale		\$			
15	Totals, Account 467 Interdepartmental Sales		\$			
16	TOTALS (Account 460-467)		\$			

Class C Utility

S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced (In 1000 gals.)	WATER PURCHASED (In 1000 gals.)				Total Produced and Purchased (In 1000 gals.)
		Name of Seller:	Name of Seller:	Name of Seller:	Name of Seller:	
Jan						
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						
Oct						
Nov						
Dec						
TOTAL						

Max. Day Flow (in 1000 gals.):

Date:

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.)

* Chlorination, Filtration, Chemical Addition, Other

