

INFORMATION SHEET

1. Name of the Utility: Abenaki Water Company
2. Officer or Individual to whom the **ANNUAL REPORT** should be mailed:  
  
Name: There is no need to mail the **ANNUAL REPORT**  
Title: unless there are changes to the report.  
Street:  
City/State/Zip Code  
E-mail address:
3. Telephone including Area Code:
4. Officer or Individual to whom the **N. H. UTILITY ASSESSMENT TAX** should be mailed:  
  
Name: Robert Gallo  
Title: President  
Company Name: Abenaki Water Company  
Street: 32 Artisan Court, #2  
City/State/Zip Code: Gilford, NH 03249  
E-mail address: rgallo@newenglandservicecompany.com
5. Telephone including Area Code: 603-293-8580
6. The names and titles of principal general officers are: **(Effective: 01-01-20)**

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

The above information is requested for our office directory:

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

State of New Hampshire

Public Utilities Commission

Concord

Water Utilities - Classes A and B

ANNUAL REPORT  
OF

Abenaki Water Company  
**Water Systems**

(Exact Legal Name of Respondent)

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

n/a

FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

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## A-1 GENERAL INSTRUCTIONS

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

## A-2 IDENTITY OF RESPONDENT

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

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

A-3 OATH

ANNUAL REPORT  
of  
Abenaki Water Company  
**Water Systems**  
TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2019

State of New Hampshire,  
County of Belknap

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

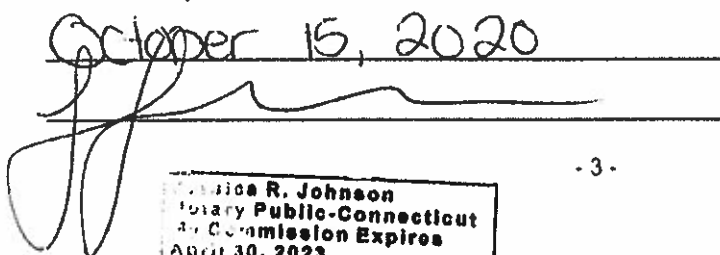


President

Subscribed and sworn to before me this

day of

October 15, 2020



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

A-4 LIST OF OFFICERS

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

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Bonalyne Hartley	Sarasota, Fl.	Indefinite	N/A	4	\$ 925
12	Judith Wotton	Lake City, Fl.	Indefinite	N/A	4	675
13	Donald Vaughan	Southbridge, Ma.	Indefinite	N/A	4	-
14						
15						
16						
17						
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19						
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21						
22						
23						
24						
25	List Directors' Fee per meeting					

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

\*\* All meetings held by written consent votes.



**A-5 SHAREHOLDER AND VOTING POWERS**

Line No.	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
1	Indicate total of voting power of security holders at close of year: 100%				
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3				100	
4				1	
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: 4/15/20 at 32 Artisan Ct., Gilford, NH				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
8					
9	New England Service Company	37 Northwest Dr., Plainville, Ct. 06062	100	100	0
10					
11					
12					
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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 and the number of customers.

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

**A-7 PAYMENTS TO INDIVIDUALS**

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

Line No.	Name	Address	Amount
1	NESC	Plainville,, Ct.	406,630
2	CoBank	Denver, CO	76,100
3	Eversource	Dallas, TX	33,391
4	Stephen P. St. Cyr & Associates	Biddeford, Me.	32,996
5	Dworkin, Hillman, LaMorte, P. C.	Shelton, Ct.	26,550
6	Ti-Sales	Sudbury, MA	25,437
7	Upton & Hatfield, LLP	Concord, N. H.	21,003
8	NH Brown Law	Somersworth, NH	19,663
9	State of NH	Concord, NH	18,641
10	Integrated Controls Systems	La Vergne, TN	15,718
11	Harcros Chemicals	Westbrook, ME	13,178
12	Unitil	Hampton, NH	10,803
13	Town of Belmont	Belmont, NH	10,212
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29			
30	Total		\$ 710,322

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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.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	New England Service Company	1/1/2015	N/A	Management	\$ 400,780	\$ 44,369	\$ 232,428	\$ 123,983
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
	<b>Totals</b>				<b>\$ 400,780</b>	<b>\$ 44,369</b>	<b>\$ 232,428</b>	<b>\$ 123,983</b>

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

Detail of Distributed Charges to Operating Expenses (Column h)				Account Title	Amount
Line No.	Contract/Agreement Name	Account No.			
12	NESC / Abenaki Affiliate Agreement	624	Pumping Labor and Expenses	37,188	
13		631	Maintenance of Structures	4,124	
14		633	Maintenance of Pumping Equipment	2,544	
15		642	Treatment Operation Labor and Expenses	7,716	
16		652	Maintenance of Treatment Equipment	2,419	
17		663	Meter Expenses	741	
18		664	Customer Installation Expenses	8	
19		673	Maintenance of T&D Mains	5,662	
20		675	Maintenance of Services	6,333	
21		676	Maintenance of Meters	1,667	
22		677	Maintenance of Hydrants	3,075	
23		902	Meter Reading Expenses	5,969	
24		903	Customer Records and Collection Expenses	23,719	
25		920	Admin & General Salaries	89,060	
26		921	Office Supplies and Other Expenses	23,308	
27		923	Outside Services	2,897	
28		924	Property Insurance	11,046	
29		930	Miscellaneous General Expenses	4,243	
30		934	Maintenance of Vehicle	514	
31		950	Maintenance of General Plant	195	
32			<b>Total</b>		<b>\$ 232,428</b>

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

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

Line No.	Name	Principal Activity of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	See schedule A-8			
2				
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**A-10 BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT AS  
A RESULT OF PROVIDING WATER SERVICE**

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

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	See schedule A-8						
2							
3							
4							
5							
6							
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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1	See schedule A-8				
2					
3					
4					
5					
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7					
8					
9					
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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES  
PART II - SALE, PURCHASE AND TRANSFER OF ASSETS**

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

Columnar instructions are as follows:

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

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	See schedule A-8					
2						
3						
4						
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**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. On April 30, 2019 AWC acquired the rate base assets and assumed certain existing debt of Tioga River Water Company. AWC paid \$78,163. The PUC approved the acquisition in Order # 26,231 in Docket DW -18-108.
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. See response to 1. above.
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. AWC plans to replace the tank at WR and continues to plan to digitize its maps at its systems. See F-10.
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. AWC added the assets of Tioga Gilford Village and Tioga Belmont. AWC also replaced the meters at TGV and TB. In addition, AWC made improvements to the NDS server and website along with other additions to plant. See F-8.
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. None
6. Extensions of the system (mains and service) put into operation during the year. None.
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. None
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. None
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. None
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. The Company concluded the temporary, permanent and step 1 phase of its rate case in DW 17-165. The step 2 phase regarding the the scope of engineering related to the pressure reduction project is awaiting PUC approval. AWC is also waiting for PUC approval of certain "contested" rate case expenses.
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. None
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. On August 31, 2018 the PUC issued Order No. 26,171 approving temporary rates amounting to a temporary increase in annual revenues of \$41,145 or 14.89%. The temporary rate increase was effective May 1, 2018. On December 27, 2018 the PUC issued Order No. 26, 205 approving a permanent annual revenue increase of \$79,779 or 28.87%. The permanent revenue increase consist of a \$64,736 revenue increase based on a pro forma test year ending September 30, 2018, and an additional \$15,063 increase from the step 1 adjustment, which is based on plant additions that were placed in service subsequent to the pro forma test year. The effective date of the permanent rates and step adjustment is January 1, 2019. The Company's 409 Rosebrook customers are effected by the rate increases.
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicabe to operations. None.
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. None.
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. None

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

Line No.	Account Title (Number) (a)	Ref Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-106)	F-6	\$ 3,346,689	\$ 2,945,909	\$ 400,780
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 1,495,072	\$ 1,285,619	209,453
3	Net Plant		\$ 1,851,617	\$ 1,660,290	\$ 191,327
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(13,484)	(13,485)	1
5	Total Net Utility Plant		\$ 1,838,133	\$ 1,646,805	\$ 191,328
<b>OTHER PROPERTY AND INVESTMENTS</b>					
6	Nonutility Property (121)	F-14			
7	Less: Accumulated Depr. and Amort. (122)	F-15			
8	Net Nonutility Property				
9	Investment in Associated Companies (123)	F-16			
11	Utility Investments (124)	F-16	8,404	6,558	1,846
12	Other Investments	F-16			
13	Special Funds(126-128)	F-17			
14	Total Other Property & Investments		\$ 8,404	\$ 6,558	\$ 1,846
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		38	16,358	(16,320)
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	20,644	14,312	6,332
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	14,032	10,606	3,426
25	Stores Expense (161)				
26	Prepayments-Other (162)	F-23	1,363	2,738	(1,375)
27	Prepaid Taxes (163)	F-38			
28	Interest and Dividends Receivable (171)	F-24			
29	Rents Receivable (172)	F-24			
30	Accrued Utility Revenues (173)	F-24	55,164	55,748	(584)
31	Misc. Current and Accrued Assets (174)	F-24	-		-
32	Total Current and Accrued Assets		\$ 91,241	\$ 99,762	\$ (8,521)
<b>DEFERRED DEBITS</b>					
32	Unamortized Debt Discount & Expense (181) - Note 1	F-25			-
33	Extraordinary Property Losses (182)	F-26			
34	Prelim. Survey & Investigation Charges (183)	F-27	180,698	103,023	77,675
35	Clearing Accounts (184)				
36	Temporary Facilities (185)				
37	Miscellaneous Deferred Debits (186)	F-28	290,095	237,290	52,805
38	Research & Development Expenditures (187)	F-29			
39	Accumulated Deferred Income Taxes (190)	F-30	3,000	39,800	(36,800)
40	Total Deferred Debits		\$ 473,793	\$ 380,113	\$ 93,680
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			\$ 2,411,571	\$ 2,133,238	\$ 278,333

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

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

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202,205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-In Capital (209,211)	F-33	1,029,476	620,021	409,455
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34			
10	Retained Earnings (214-215)	F-3	93,927	86,877	7,050
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 1,123,403	\$ 706,898	\$ 416,505
<b>LONG TERM DEBT</b>					
13	Bonds (221)	F-35			
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35			
16	Other Long-Term Debt (224)	F-35	544,650	525,432	19,218
17	Total Long-Term Debt - Note 1		\$ 544,650	\$ 525,432	\$ 19,218
<b>CURRENT AND ACCRUED LIABILITIES</b>					
18	Accounts Payable (231)		43,748	25,699	18,049
19	Notes Payable (232)	F-36	13,900	90,000	(76,100)
20	Accounts Payable to Associated Co. (233)	F-37	105,382	224,688	(119,306)
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)				
23	Accrued Taxes (236)	F-38	(18,299)	(1,231)	(17,068)
24	Accrued Interest (237)		5,248	3,798	1,450
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		\$ 149,979	\$ 342,954	\$ (192,975)
<b>DEFERRED CREDITS</b>					
30	Unamortized Premium on Debt (251)	F-25			
31	Advances for Construction (252)	F-40			
32	Other Deferred Credits (253)	F-41			
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	<b>Accumulated Deferred Income Taxes:</b>				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282) - Note 2	F-45	192,370	200,329	(7,959)
37	Other (283)	F-45			
38	Total Deferred Credits		\$ 192,370	\$ 200,329	\$ (7,959)
<b>OPERATING RESERVES</b>					
39	Property Insurance Reserve (261)	F-44			
40	Injuries and Damages Reserve (262)	F-44			
41	Pensions and Benefits Reserves (263)	F-44			
42	Miscellaneous Operating Reserves (265)	F-44			
43	Total Operating Reserves		\$ -	\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
44	Contributions In Aid of Construction (271)	F-46	776,759	635,660	141,099
45	Accumulated Amortization of C.I.A.C. (272)	F-46	375,590	278,035	97,555
46	Total Net C.I.A.C.		\$ 401,169	\$ 357,625	\$ 43,544
46	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		\$ 2,411,571	\$ 2,133,238	\$ 278,333

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

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

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

**Note 1:**

The Company adopted ASU No. 2015-3, Simplifying the Presentation of Debt Issuance Costs, which changes the presentation of debt issuance costs in financial statements. ASU 2015-3 requires an entity to present such costs in the balance sheet as a direct deduction from the related debt liability rather than as an asset. ASU 2015-3 is effective for annual reporting beginning December 15, 2015.

## F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 589,814	\$ 633,885	\$ (44,071)
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	382,044	433,892	(51,848)
4	Depreciation Expense (403)	F-12	117,747	102,770	14,977
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(25,581)	(20,658)	(4,923)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	6,444	4,358	2,086
7	Amortization Expense-Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50	35,962	31,374	4,588
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		10,868	(9,712)	20,580
10	<b>Total Operating Expenses</b>		<b>\$ 527,484</b>	<b>\$ 542,024</b>	<b>\$ (14,540)</b>
11	Net Operating Income (Loss)		62,330	91,861	(29,531)
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52			
14	<b>Net Water Utility Operating Income</b>		<b>\$ 62,330</b>	<b>\$ 91,861</b>	<b>\$ (29,531)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	100		100
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	5,060	5,459	(399)
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	(13,065)	(36,234)	23,169
23	<b>Total Other Income and Deductions</b>		<b>\$ (7,905)</b>	<b>\$ (30,775)</b>	<b>22,870</b>
<b>TAXES APPLICABLE TO OTHER INCOME</b>					
24	Taxes Other Than Income (408.2)	F-50			
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				
26	<b>Total Taxes Applicable To Other Income</b>				
<b>INTEREST EXPENSE</b>					
27	Interest Expense (427)	F-35	23,252	23,360	(108)
28	Amortization of Debt Discount & Expense (428)	F-25	3,285	2,292	993
29	Amortization of Premium on Debt (429)	F-25			
30	<b>Total Interest Expense</b>		<b>\$ 26,537</b>	<b>\$ 25,652</b>	<b>\$ 885</b>
31	Income Before Extraordinary Items		27,888	35,434	(7,546)
<b>EXTRAORDINARY ITEMS</b>					
32	Extraordinary Income (433)	F-55			
33	Extraordinary Deductions (434)	F-55			
34	Income Taxes, Extraordinary Items (409.3)	F-50			
35	<b>Net Extraordinary Items</b>				
<b>NET INCOME (LOSS)</b>			<b>\$ 27,888</b>	<b>\$ 35,434</b>	<b>\$ (7,546)</b>

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

## F-2 STATEMENT OF INCOME by SYSTEM

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	LMC (c)	WR (d)	Rosebrook (e)	Tioga Gillford Village (f)	Tioga Belmont (g)	Total (h)
<b>UTILITY OPERATING INCOME</b>								
1	Operating Revenues(400)	F-47	\$ 122,737	\$ 82,211	\$ 353,557	\$ 18,671	\$ 12,638	\$ 589,814
2	Operating Expenses:							
3	Operating and Maintenance Expense (401)	F-48	\$ 53,844	\$ 82,034	\$ 181,601	\$ 28,701	\$ 35,864	\$ 382,044
4	Depreciation Expense (403)	F-12	22,279	19,061	61,260	9,615	5,532	117,747
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(1,419)	(5,139)	(13,999)	(2,710)	(2,314)	(25,581)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	1,644	1,091	3,709			6,444
7	Amortization Expense-Other (407)	F-49						
8	Taxes Other Than Income (408.1-408.13)	F-50	9,510	9,789	16,117	273	273	35,962
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		7,268	(7,200)	23,400	(5,000)	(7,600)	10,868
10	<b>Total Operating Expenses</b>		\$ 93,126	\$ 99,636	\$ 272,088	\$ 30,879	\$ 31,755	\$ 527,484
11	Net Operating Income (Loss)		\$ 29,611	\$ (17,425)	\$ 81,469	\$ (12,208)	\$ (19,117)	\$ 62,330
12	Income From Utility Plant Leased to Others (413)	F-51						
13	Gains(Losses) From Disposition of Utility Property (414)	F-52						
14	<b>Net Water Utility Operating Income</b>		\$ 29,611	\$ (17,425)	\$ 81,469	\$ (12,208)	\$ (19,117)	\$ 62,330
<b>OTHER INCOME AND DEDUCTIONS</b>								
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53			100			100
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53						
17	Equity in Earnings of Subsidiary Companies (418)							
18	Interest and Dividend Income (419)	F-54	1,161	429	3,470			5,060
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			(13,065)			(13,065)
23	<b>Total Other Income and Deductions</b>		\$ 1,161	\$ 429	\$ (9,495)	\$ -	\$ -	\$ (7,905)
<b>TAXES APPLICABLE TO OTHER INCOME</b>								
24	Taxes Other Than Income (408.2)	F-50						
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)							
26	<b>Total Taxes Applicable To Other Income</b>							
<b>INTEREST EXPENSE</b>								
27	Interest Expense (427)	F-35	4,866	1,995	15,834	298	259	23,252
28	Amortization of Debt Discount & Expense (428)	F-25	1,456	541	128	561	599	3,285
29	Amortization of Premium on Debt (429)	F-25						
30	<b>Total Interest Expense</b>		\$ 6,322	\$ 2,536	\$ 15,962	\$ 859	\$ 858	\$ 26,537
31	<b>Income Before Extraordinary Items</b>		24,450	(19,532)	56,012	(13,067)	(19,975)	27,888
<b>EXTRAORDINARY ITEMS</b>								
32	Extraordinary Income (433)	F-55						
33	Extraordinary Deductions (434)	F-55						
34	Income Taxes, Extraordinary Items (409.3)	F-50						
35	<b>Net Extraordinary Items</b>							
<b>NET INCOME (LOSS)</b>								
			\$ 24,450	\$ (19,532)	\$ 56,012	\$ (13,067)	\$ (19,975)	\$ 27,888



## F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (e)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ 86,877	\$ 51,443	\$ 35,434
2	Balance Transferred from Income (435)	27,888	35,434	(7,546)
3	Appropriations of Retained Earnings (436)			
4	Dividends Declared-Preferred Stock (437)			
5	Dividends Declared-Common Stock (438)			
6	Adjustments to Retained Earnings (439)	(20,838)		(20,838)
7	Net Change to Unappropriated Retained Earnings	\$ 7,050	\$ 35,434	\$ (28,384)
8	Unappropriated Retained Earnings (end of period) (215)	\$ 93,927	\$ 86,877	\$ 7,050
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 93,927	\$ 86,877	\$ 7,050

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

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

Line No.	Item (a)	Amount (b)
	<b>UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)</b>	
	1. Report in detail the items included in the following accounts during the year: 436, Appropriations of Retained Earnings; 439, Adjustments to Retained Earnings.	
	2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings.	
1	Adjustment to Retained Earnings - Sewer System	\$ (20,838)
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
	<b>APPROPRIATED RETAINED EARNINGS (Account 214)</b>	
	State Balance and purpose of each appropriated Retained Earnings amount at end of year and give accounting entries for any applications of Appropriated Retained Earnings during the year.	
16		
17		
18		
19		
20	Balance-end of year	

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

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

NONE

## F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year 2019 (b)	Prior Year 2018 (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ 27,888	\$ 35,434
3	Adjustment to Retained Earnings		
4	Depreciation	117,747	102,770
5	Amortization	(19,137)	(16,300)
6	Deferred Income Taxes and Investment Tax Credits (Net)	(4,959)	(10,010)
7	Capitalized Allowance For Funds Used During Construction		
8	Other (Net): Change in current assets and liabilities	(250,858)	(55,593)
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ (129,319)	\$ 56,301
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ (129,319)	\$ 56,301
12	Less dividends-preferred		
13	-common		
14	Net From Internal Sources	\$ (129,319)	\$ 56,301
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)	77,614	
17	Preferred Stock (C)		
18	Common Stock (C)		
19	Net Increase In Short Term Debt (D)		90,000
20	Other (Net): Other Paid in Capital	409,455	30,500
21	Contribution in Aid of Construction	141,099	
22	Total From External Sources	\$ 628,168	\$ 120,500
23	Other Sources (E)		
24	Net Decrease In Working Capital Excluding short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$ 498,849	\$ 176,801

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

## INSTRUCTIONS TO SCHEDULE F-5

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

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

Line No.	Application of Funds (a)	Current Year 2019 (b)	Prior Year 2018 (c)
27	<b>Construction and Plant Expenditures (incl. land)</b>		
28	Gross Additions		
29	Water Plant	456,773	127,062
30	Nonutility Plant		
31	Other		
32	Total Gross Additions	\$ 456,773	\$ 127,062
33	Less: Capitalized Allowance for Funds Used During Construction		
34	Total Construction and Plant Expenditures	\$ 456,773	\$ 127,062
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	58,396	43,698
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)		
40	Other (Net): Deferred Financing Costs		
41			
42			
43	Total Retirement of Debt and Securities	58,396	43,698
44	Other Resources were used for (E)		
45	Net Increase In Working Capital Excluding Short Term Debt		
46	Other		
	<b>Total Financial Resources Used</b>	<b>\$ 515,169</b>	<b>\$ 170,760</b>

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

**NOTES TO SCHEDULE F-5**

Line No.	DESCRIPTION	Current Year 2019	Prior Year 2018
	Beginning Cash Balance	\$ 16,358	\$ 10,317
	Total Financial Resources Provided	498,849	176,801
	Total Financial Resources Used	515,169	170,760
	Ending Cash Balance	\$ 38	\$ 16,358

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

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 3,333,326	\$ 2,940,292	\$ 393,034
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	13,363	5,617	7,746
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 3,346,689	\$ 2,945,909	\$ 400,780
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 1,495,072	\$ 1,285,619	\$ 209,453
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			
15	Total Accumulated Depreciation & Amortization		\$ 1,495,072	\$ 1,285,619	\$ 209,453
16	Net Plant		\$ 1,851,617	\$ 1,660,290	\$ 191,327

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

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

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

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 682,717	\$ 792,154	\$ (109,437)
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	661	706	(45)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 683,378	\$ 792,860	\$ (109,482)
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 313,838	\$ 361,365	\$ (47,527)
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		\$ 313,838	\$ 361,365	\$ (47,527)
16	Net Plant		\$ 369,540	\$ 431,495	\$ (61,955)

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 577,464	\$ 555,358	\$ 22,106
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	12,702	1,012	11,690
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 590,166	\$ 556,370	\$ 33,796
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 257,546	\$ 238,485	\$ 19,061
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		\$ 257,546	\$ 238,485	\$ 19,061
16	Net Plant		\$ 332,620	\$ 317,885	\$ 14,735

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 1,654,145	\$ 1,592,780	\$ 61,365
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		3,899	(3,899)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 1,654,145	\$ 1,596,679	\$ 57,466
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 754,083	\$ 685,769	\$ 68,314
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		\$ 754,083	\$ 685,769	\$ 68,314
16	Net Plant		\$ 900,062	\$ 910,910	\$ (10,848)

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

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

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



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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 231,464		\$ 231,464
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		\$ 231,464	\$ -	\$ 231,464
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 94,776		\$ 94,776
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		\$ 94,776	\$ -	\$ 94,776
16	Net Plant		\$ 136,688	\$ -	\$ 136,688

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 187,536		\$ 187,536
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		\$ 187,536	\$ -	\$ 187,536
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 74,829		\$ 74,829
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		\$ 74,829	\$ -	\$ 74,829
16	Net Plant		\$ 112,707	\$ -	\$ 112,707

**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 Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	133,816				51,931	185,747
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 133,816	\$ -			\$ 51,931	\$ 185,747
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	13,207	1,005				14,212
8	304 Structures and Improvements	338,097	126,581				464,678
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes	452,228	41,656				493,884
11	307 Wells and Springs						
12	308 Infiltration Galleries and Tunnels	254,700	5,885				260,585
13	309 Supply Mains	13,700	3,025				16,725
14	310 Power Generation Equipment	371,918	108,492	3,650	(1)		476,759
15	311 Pumping Equipment						
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 1,443,850	\$ 286,644	\$ 3,650	\$ (1)	\$ -	\$ 1,726,843
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements	234,618	35,713				270,331
21	320 Water Treatment Equipment						
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 234,618	\$ 35,713	\$ -	\$ -	\$ -	\$ 270,331

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights	127,759	4,969				132,728
26	304 Structures and Improvements	308,208	28,199				336,407
27	330 Distribution Reservoirs and Standpipes	96,909	38,519		(1)		135,427
28	331 Transmission and Distribution Mains	274,761	46,064		(2)		320,823
29	333 Services	79,776	-				79,776
30	334 Meters and Meter Installations	6,713	-				6,713
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 894,126	\$ 117,751	\$ -	\$ (3)	\$ -	\$ 1,011,874
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements	26,886	-				26,886
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	5,023	-				5,023
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	56,190	1,139				57,329
44	347 Computer Equipment	33,004	15,526		(1)		48,529
45	348 Other Tangible Equipment	764	-				764
46	Total General Equipment	121,867	16,665	-	(1)	-	138,531
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures	3,855	-			(3,855)	-
49	361 Collection Sewer - Gravity	100,000	-			(100,000)	-
50	371 Sewer Pumping Equipment	8,161	-			(8,161)	-
51	Total Sewer Plant	\$ 112,016	\$ -	\$ -	\$ -	\$ (112,016)	\$ -
52	Total (Accounts 101 and 106)	\$ 2,940,293	\$ 456,773	\$ 3,650	\$ (5)	\$ (60,085)	\$ 3,333,326
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 2,940,293	\$ 456,773	\$ 3,650	\$ (5)	\$ (60,085)	\$ 3,333,326

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

\*\* For each amount comprising the reported balance and changes in Account 104, Utility Plant Purchased or Sold, state the property purchased or sold, name of vendor or purchaser, and date of transaction.  
Note B: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the tests of Accounts 101 and 106 will avoid serious omissions of the reported amount in respondent's plant actually in service at end of year. In the space below, describe briefly each major adjustment or transfer included in columns (e) and (f) above.

None
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## F-8 UTILITY PLANT IN SERVICE - LMC

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	68,642					68,642
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 68,642	\$ -			\$ -	\$ 68,642
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	7,362					7,362
8	304 Structures and Improvements	35,781					35,781
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	196,152					196,152
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	128,391	4,729	2,636	(1)		130,483
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 367,686	\$ 4,729	\$ 2,636	\$ (1)	\$ -	\$ 369,778
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	22,164					22,164
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 22,164	\$ -	\$ -	\$ -	\$ -	\$ 22,164
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	106,343					106,343
28	331 Transmission and Distribution Mains	41,239					41,239
29	333 Services	19,735	54		(1)		19,788
30	334 Meters and Meter Installations	46,386			1		46,387
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 213,703	\$ 54	\$ -	\$ -	\$ -	\$ 213,757
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	489					489
44	347 Computer Equipment	7,454	433				7,887
45	348 Other Tangible Equipment						
46	Total General Equipmet	7,943	433	-	-	-	8,376
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures	3,855				(3,855)	-
49	361 Collection Sewer - Gravity	100,000				(100,000)	-
50	371 Sewer Pumping Equipment	8,161				(8,161)	-
51	Total Sewer Plant	\$ 112,016	\$ -	\$ -	\$ -	\$ (112,016)	\$ -
52	Total (Accounts 101 and 106)	\$ 792,154	\$ 5,216	\$ 2,636	\$ (1)	\$ (112,016)	\$ 682,717
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 792,154	\$ 5,216	\$ 2,636	\$ (1)	\$ (112,016)	\$ 682,717

## F-8 UTILITY PLANT IN SERVICE - WR

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	22,880			1		22,881
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 22,880	\$ -			\$ -	\$ 22,881
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	5,845					5,845
8	304 Structures and Improvements	55,808					55,808
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	33,529					33,529
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment	13,700					13,700
15	311 Pumping Equipment	72,906					72,906
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 181,788	\$ -	\$ -	\$ -	\$ -	\$ 181,788
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	185,823	1,321				187,144
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 185,823	\$ 1,321	\$ -	\$ -	\$ -	\$ 187,144
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	21,416					21,416
28	331 Transmission and Distribution Mains	62,536					62,536
29	333 Services	29,501	6,087		1		35,589
30	334 Meters and Meter Installations	44,808	254		(2)		45,060
31	335 Hydrants	1,200					1,200
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 159,461	\$ 6,341	\$ -	\$ (1)	\$ -	\$ 165,801
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	326					326
44	347 Computer Equipment	4,316	14,445		(1)		18,760
45	348 Other Tangible Equipment	764					764
46	Total General Equipmet	5,406	14,445	-	(1)	-	19,850
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						-
49	361 Collection Sewer - Gravity						-
50	371 Sewer Pumping Equipment						-
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 555,358	\$ 22,107	\$ -	\$ (2)	\$ -	\$ 577,464
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 555,358	\$ 22,107	\$ -	\$ (2)	\$ -	\$ 577,464

## F-8 UTILITY PLANT IN SERVICE - ROSEBROOK

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	42,294			(1)	51,931	94,224
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 42,294	\$ -			\$ 51,931	\$ 94,224
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights						-
8	304 Structures and Improvements	246,508	2,120				248,628
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	222,547					222,547
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains	254,700					254,700
14	310 Power Generation Equipment		3,025				3,025
15	311 Pumping Equipment	170,621	3,020	1,014			172,627
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 894,376	\$ 8,165	\$ 1,014	\$ -	\$ -	\$ 901,527
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	26,631					26,631
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 26,631	\$ -	\$ -	\$ -	\$ -	\$ 26,631
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes						-
28	331 Transmission and Distribution Mains	204,433					204,433
29	333 Services	47,673	1,722		(1)		49,394
30	334 Meters and Meter Installations	183,565			1		183,566
31	335 Hydrants	78,576					78,576
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 520,960	\$ 1,722	\$ -	\$ -	\$ -	\$ 522,682
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment	26,886					26,886
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	5,023					5,023
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	55,375					55,375
44	347 Computer Equipment	21,235	563		(1)		21,797
45	348 Other Tangible Equipment						
46	Total General Equipment	108,519	563	-	(1)	-	109,081
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						
49	361 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 1,592,780	\$ 10,450	\$ 1,014	\$ (1)	\$ 51,931	\$ 1,654,145
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 1,592,780	\$ 10,450	\$ 1,014	\$ (1)	\$ 51,931	\$ 1,654,145



F-8 UTILITY PLANT IN SERVICE - TIOGA GILFORD VILLAGE

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization						
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ -	\$ -			\$ -	\$ -
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights						
8	304 Structures and Improvements		48,962				48,962
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs		22,520				22,520
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains		5,610				5,610
14	310 Power Generation Equipment						
15	311 Pumping Equipment		51,603				51,603
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ -	\$ 128,695	\$ -	\$ -	\$ -	\$ 128,695
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment		21,969				21,969
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ -	\$ 21,969	\$ -	\$ -	\$ -	\$ 21,969
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes		775				775
28	331 Transmission and Distribution Mains		18,212				18,212
29	333 Services		28,872				28,872
30	334 Meters and Meter Installations		31,747				31,747
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ -	\$ 79,608	\$ -	\$ -	\$ -	\$ 79,608
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment		1,139				1,139
44	347 Computer Equipment		55				55
45	348 Other Tangible Equipment						
46	Total General Equipmet	-	1,194	-	-	-	1,194
47	<b>SEWER PLANT</b>						
48	354 Sewer Structures						
49	361 Collection Sewer - Gravity						
50	371 Sewer Pumping Equipment						
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ -	\$ 231,464	\$ -	\$ -	\$ -	\$ 231,464
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ -	\$ 231,464	\$ -	\$ -	\$ -	\$ 231,464

F-8 UTILITY PLANT IN SERVICE - TIOGA BELMONT

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

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

F-9 MISCELLANEOUS PLANT DATA

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

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

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

None

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

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

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	LMC SCADA System	601		
2	LMC Transformer Replacement	60		
3	WR Tank Replacement	12,702		
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	Total	13,363	-	-

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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 1,285,619
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	117,747
3	Net charges for plant retired	
4	Book cost of plant retired	3,649
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 3,649
8	Other (debit) or credit items	95,355
9		
10	Rounding	
11		
12	Balance end of year	\$ 1,495,072

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

13	Source of Supply and Pumping Plant	\$ 1,009,835
14	Water Treatment Plant	121,815
15	Transmission and Distribution Plant	291,408
16	General Plant	72,014
17	Total	\$ 1,495,072

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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 361,365
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	22,279
3	Net charges for plant retired	
4	Book cost of plant retired	2,635
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 2,635
8	Other (debit) or credit items: Balance beginning of year associated with sewer plant	(67,171)
9		
10	Rounding	
11		
12	Balance end of year	\$ 313,838

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

13	Source of Supply and Pumping Plant	\$ 195,509
14	Water Treatment Plant	14,644
15	Transmission and Distribution Plant	98,183
16	General Plant	5,501
17	<b>Total</b>	<b>\$ 313,837</b>

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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 238,485
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	19,061
3	Net charges for plant retired	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ -
8	Other (debit) or credit items	
9		
10	Rounding	
11		
12	Balance end of year	\$ 257,546

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

13	Source of Supply and Pumping Plant	\$ 120,212
14	Water Treatment Plant	77,557
15	Transmission and Distribution Plant	54,542
16	General Plant	5,235
17	Total	\$ 257,546

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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 685,769
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	61,260
3	Net charges for plant retired	
4	Book cost of plant retired	1,014
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 1,014
8	Other (debit) or credit items	8,068
9		
10	Rounding	
11		
12	Balance end of year	\$ 754,083

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

13	Source of Supply and Pumping Plant	\$ 571,728
14	Water Treatment Plant	18,930
15	Transmission and Distribution Plant	107,586
16	General Plant	55,839
17	Total	\$ 754,083



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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ -
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	9,615
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	85,161
9		
10	Rounding	
11		
12	Balance end of year	\$ 94,776

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

13	Source of Supply and Pumping Plant	\$ 67,384
14	Water Treatment Plant	6,811
15	Transmission and Distribution Plant	15,148
16	General Plant	5,433
17	Total	\$ 94,776

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

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

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ -
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	5,532
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	69,297
9		
10	Rounding	
11		
12	Balance end of year	\$ 74,829

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

13	Source of Supply and Pumping Plant	\$ 55,001
14	Water Treatment Plant	3,873
15	Transmission and Distribution Plant	15,949
16	General Plant	6
17	Total	\$ 74,829

**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	301 Organization	\$ 185,747		\$ 1,057
2	303 Land & Land Rights	14,212		-
3	304 Structures & Improvements	464,678	2.50%	9,547
4	307 Wells & Springs	493,884	3.30%	14,978
5	309 Supply Mains	260,585	5.00%	5,198
6	310 Power Generation Equipment	16,725	5.00%	761
7	311 Pumping Equipment	476,759	10.00%	34,418
8	320 Water Treatment	270,331	Various	11,669
9	330 Distribution Reservoirs & Standpipes	132,728	2.20%	2,385
10	331 Transmission & Distribution Mains	336,407	2.00%	7,386
11	333 Services	135,427	2.50%	2,755
12	334 Meters & Meter Installations	320,823	5.00%	12,490
13	335 Hydrants	79,776	2.00%	1,706
14	339 Other Plant and Misc. Equip.	6,713	2.45%	-
15	341 Transportation Equipment	26,886	14.29%	3,841
16	343 Tools, Shop & Garage Equipment	5,023	10.00%	176
17	346 Communication Equipment	57,329	5.00%/10.00%	3,966
18	347 Computer Equipment	48,529	14.29%/20.00%	5,399
19	348 Other Tangible Equipment	764	10.00%	14
20	Rounding			1
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 3,333,326		\$ 117,747

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 68,642		
2	303 Land & Land Rights	7,362		
3	304 Structures & Improvements	35,781	2.50%	895
4	307 Wells & Springs	196,152	2.0%/3.3%	6,240
5	309 Supply Mains			
6	310 Power Generation Equipment			
7	311 Pumping Equipment	130,483	10.00%	8,176
8	320 Water Treatment	22,164	3.57%/10.00%	761
9	330 Distribution Reservoirs & Standpipes	106,343	2.0%/2.2%	2,329
10	331 Transmission & Distribution Mains	41,239	2.0%/2.5%	832
11	333 Services	19,788	2.50%	494
12	334 Meters & Meter Installations	46,387	5.00%	1,341
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	489	14.29%	70
18	347 Computer Equipment	7,887	14.29%/20.00%	1,141
19	348 Other Tangible Equipment			
20	Rounding			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	<b>Total</b>	<b>\$ 682,717</b>		<b>\$ 22,279</b>

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 22,881		
2	303 Land & Land Rights	5,845		
3	304 Structures & Improvements	55,808	Various	1,543
4	307 Wells & Springs	33,529	3.30%	428
5	309 Supply Mains			
6	310 Power Generation Equipment	13,700	5.00%	685
7	311 Pumping Equipment	72,906	5.00%/10.00%	4,652
8	320 Water Treatment	187,144	3.57%	6,660
9	330 Distribution Reservoirs & Standpipes	21,416	Various	-
10	331 Transmission & Distribution Mains	62,536	Various	1,730
11	333 Services	35,589	2.50%	775
12	334 Meters & Meter Installations	45,060	5.00%	1,295
13	335 Hydrants	1,200	5.00%	-
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	326	14.29%	47
18	347 Computer Equipment	18,760	14.29%/20.00%	1,231
19	348 Other Tangible Equipment	764	10.00%	14
20	Rounding			1
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	<b>Total</b>	<b>\$ 577,464</b>		<b>\$ 19,061</b>

**F-12 ANNUAL DEPRECIATION CHARGE - ROSEBROOK**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 94,224	2.50%	\$ 1,057
2	303 Land & Land Rights	-		
3	304 Structures & Improvements	248,628	2.5%/5.00%	4,880
4	307 Wells & Springs	222,547	3.30%	7,418
5	309 Supply Mains	254,700	2.00%	5,094
6	310 Power Generation Equipment	3,025	5.00%	76
7	311 Pumping Equipment	172,627	5.00%/10.00%	15,656
8	320 Water Treatment	26,631	3.57%	832
9	330 Distribution Reservoirs & Standpipes			
10	331 Transmission & Distribution Mains	204,433	2.00%	4,089
11	333 Services	49,394	2.00%	980
12	334 Meters & Meter Installations	183,566	4.55%/5.00%	8,662
13	335 Hydrants	78,576	Various	1,706
14	339 Other Plant and Misc. Equip.	6,713	0.00%	-
15	341 Transportation Equipment	26,886	14.29%	3,841
16	343 Tools, Shop & Garage Equipment	5,023	10.00%	176
17	346 Communication Equipment	55,375	14.29%/20.00%	3,773
18	347 Computer Equipment	21,798	20.00%	3,018
19	348 Other Tangible Equipment			
20	Rounding			2
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 1,654,146		\$ 61,260

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization			
2	303 Land & Land Rights			
3	304 Structures & Improvements	48,962	2.50%	971
4	307 Wells & Springs	22,520	3.30%	553
5	309 Supply Mains	5,610	2.00%	100
6	310 Power Generation Equipment			
7	311 Pumping Equipment	51,603	10.00%	2,920
8	320 Water Treatment	21,969	3.57%	3,120
9	330 Distribution Reservoirs & Standpipes	775	0.00%	-
10	331 Transmission & Distribution Mains	18,212	2.00%/6.66%	602
11	333 Services	28,872	2.00%	478
12	334 Meters & Meter Installations	31,747	5.00%	791
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment	1,139	10.00%	76
18	347 Computer Equipment	55	20.00%	6
19	348 Other Tangible Equipment			
20	Rounding			(2)
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	<b>Total</b>	<b>\$ 231,464</b>		<b>\$ 9,615</b>

Note: The 2019 depreciation amount is for the period 5/1/19 -12/31/19.

## F-12 ANNUAL DEPRECIATION CHARGE - TIOGA BELMONT

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization			
2	303 Land & Land Rights	1,005	0.00%	-
3	304 Structures & Improvements	75,499	2.50%	1,258
4	307 Wells & Springs	19,136	3.30%	339
5	309 Supply Mains	275	2.00%	4
6	310 Power Generation Equipment			
7	311 Pumping Equipment	49,140	10.00%	3,014
8	320 Water Treatment	12,423	3.57%	296
9	330 Distribution Reservoirs & Standpipes	4,194	2.00%	56
10	331 Transmission & Distribution Mains	9,987	2.00%	133
11	333 Services	1,784	2.00%	28
12	334 Meters & Meter Installations	14,063	5.00%	401
13	335 Hydrants			
14	339 Other Plant and Misc. Equip.			
15	341 Transportation Equipment			
16	343 Tools, Shop & Garage Equipment			
17	346 Communication Equipment			
18	347 Computer Equipment	30	20.00%	3
19	348 Other Tangible Equipment			
20	Rounding			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 187,536		\$ 5,532

Note: The 2019 depreciation amount is for the period 5/1/19 - 12/31/19.



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

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

**Account Balance and Changes During Year**

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

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

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

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

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

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

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost* Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	None						
12								
13								
14								
15								
16								
17								
18								
19	<b>TOTALS</b>							
20	Other Investments-Account 125 CoBank Investment			6,558		8,404	1,846	
21								
22								
23								
24								
25								
26								
27								
28	<b>TOTALS</b>			\$ 6,558		\$ 8,404	\$ 1,846	
29	Temporary Cash Investments-Account 135	None						
30								
31								
32								
33								
34								
35								
	<b>TOTALS</b>							

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

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

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

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

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

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

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

**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	\$ 20,644	\$ 14,312	\$ 6,332
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			
8	Total (Account 141)	\$ 20,644	\$ 14,312	\$ 6,332
9	Other Accounts Receivable (Account 142)			\$ -
10	<b>Total Notes and Accounts Receivable</b>	<b>\$ 20,644</b>	<b>\$ 14,312</b>	<b>\$ 6,332</b>
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	<b>Notes and Accounts Receivable-Net</b>	<b>\$ 20,644</b>	<b>\$ 14,312</b>	<b>\$ 6,332</b>

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

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

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

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

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

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

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

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	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)					
14	None					
16						
17						
18						
19						
20						
21						
22						
23						
24	<b>TOTALS</b>					

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Plant Materials and Supplies (Account 151)</b>			
2	Fuel Oil			
3				
4	General Supplies-Utility Operations	14,032	10,606	3,426
5	Totals (Account 151)	\$ 14,032	\$ 10,606	\$ 3,426
6	<b>Merchandise (Account 152)</b>			
7	Merchandise for Resale			
8	General Supplies-Merchandise Operations			
9	Totals (Account 152)			
10	<b>Other Materials and Supplies (Account 153)</b>			
11	<b>Totals Material and Supplies</b>	\$ 14,032	\$ 10,606	\$ 3,426

**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	1,363	2,738	(1,375)
5	<b>Totals Prepayments</b>	\$ 1,363	\$ 2,738	\$ (1,375)



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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr. Interest and Dividends Receivable (Account 171)			
2	None			
3				
4				
5				
6				
7				
8	<b>TOTALS</b>			
9	Rents Receivable (Account 172)			
10	None			
11				
12				
13				
14				
15				
16	<b>TOTALS</b>			
17	Accrued Utility Revenues (Account 173)			
18		55,164	55,748	(584)
19				
20				
21				
22				
23				
24	<b>TOTALS</b>	\$ 55,164	\$ 55,748	\$ (584)
25	Misc. Current and Accrued Assets (Account 174)			
26				
27				
28				
29				
30				
31				
32	<b>TOTALS</b>	\$ -	\$ -	\$ -

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

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

1. Report under applicable subheading the particulars of Unamortized Debt Discount and expense and Unamortized Premium on Debt.
2. Show premium amounts by enclosure in parenthesis.
3. In column (b) show the principal amount of bonds or other long term debt originally 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)					\$12,460	\$4,676	\$2,291	\$14,845
2									
3									
4									
5									
6									
7	<b>TOTALS</b>					\$12,460	\$4,676	\$2,291	\$14,845
8	Unamortized Premium on Debt (Account 251)								
9	None								
10									
11									
12									
13									
14									
15									
16	<b>TOTALS</b>								

**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	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>TOTALS</b>					

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Rosebrook Investigation of Source of Supply	-				-
3	Rosebrook Pressure Reduction Study	57,539	23,414			80,953
4	Tioga Gilford Village Due Diligence	18,816	14,645			33,461
5	Tioga Belmont Due Diligence	18,816	13,359			32,175
6	Tioga Belmont System Wide Mian Replacement		17,453			17,453
7	Miscellaneous Investigations	7,852	14,598		5,794	16,656
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>TOTALS</b>	\$ 103,023	\$ 83,469		\$ 5,794	\$ 180,698

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

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	RBW Investigation of Source of Supply	25,342				25,342
2	2015 Rate Case	7,540		928	7,540	-
3	Investigation of additional water at WR	2,883				2,883
4	Due Diligance - Rosebrook Water	51,931			51,931	-
5	RWC Pressure Reduction Financing	4,106	3,980			8,086
6	LMC Digitize & Prep Dist Plan	1,864				1,864
7	WR Digitize & Prep Dist Plan	3,695				3,695
8	RWC Digitize & Prep Dist Plan	365				365
9	RBW 2017 Rate Case	78,770	19,705			98,475
10	LWC Water Boiling	6,996				6,996
11	LMC ROE	5,873			5,873	-
12	WR ROE	3,609			3,609	-
13	WR ROE	8,086			8,086	-
14	LMC Digitize & Prep Dist Plan	-	105			105
15	WR Digitize & Prep Dist Plan	-	164			164
16	RWC Digitize & Prep Dist Plan	-	3899			3,899
17	WR Water Outage	18,749				18,749
18	WR Infrastructure Upgrade Finance	656				656
19	RBW PUC Audit	8,574			4,574	4,000
20	WR Well 1 Pump Failure	8,251				8,251
21	LMC Digitize & Prep Dist Plan	-	1,060			1,060
22	WR Digitize & Prep Dist Plan	-	4,034			4,034
23	RWC Digitize & Prep Dist Plan	-	8,260			8,260
24	TGV Digitize & Prep Dist Plan	-	828			828
25	TB Digitize & Prep Dist Plan	-	685			685
26	WR Water Outage - 1/19	-	13,164			13,164
27	LMC Tax Rate Effect Change	-	2,888			2,888
28	WR Tax Rate Effect Change	-	1,577			1,577
29	RB Tax Rate Effect Change	-	4,025			4,025
30	TB Bulk Water Delivery for Main B	-	11,839			11,839
31	LMC Sewer Rate Increase	-	1,536			1,536
32	RB Omni Service Line Break Dispute	-	5,615			5,615
33	RB Tank Inspection	-	4,405			4,405
34	WR Water Outage - 8/19	-	40,830			40,830
35	WR Tank Inspection	-	3,335			3,335
36	LMC Removal & Unbinding of Pump 1	-	2,206			2,206
37	WR Financing Docket - Tank Replacement	-	142			142
38	WR Installation & Evaluation of Test Well	-	136			136
39						
40	<b>TOTALS</b>	\$ 237,290	\$ 134,418	\$	\$ 81,613	\$ 290,095

**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	None						
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
		<b>TOTALS</b>					

**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	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTALS</b>		\$ -	\$ -	\$ -

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

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

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

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



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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
2	None	
3		
4		
5		
6		
7		
8		
9	<b>TOTAL</b>	
10	<b>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
11	None	
12		
13		
14		
15		
16		
17		
18		
19	<b>TOTAL</b>	
20	<b>Other Paid-In Capital (Account 211)</b>	1,029,476
21		
22		
23		
24		
25		
26		
27		
28		
29	<b>TOTAL</b>	\$ 1,029,476

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR			HELD BY RESPONDENT	
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)
1	Bonds (Account 221)								
2									
3									
4									
5									
6									
7									
8	<b>TOTALS</b>								
9	Advances from Associated Companies (Account 223)								
10									
11									
12	<b>TOTALS</b>								
13	Other Long Term Debt* (Account 224)								
14	LMC CoBank \$300,000 Loan	02/14	02/24	93,328	3.68%	4,719			
15	WR CoBank \$300,000 Loan	02/14	02/24	34,667	3.68%	1,573			
16	RBW CoBank \$400,000 Loan	10/16	10/26	353,886	3.55%	14,147			
17	TGV SRF Loan			34,367		298			
18	TB SRF Loan			43,247		259			
19	Unamortized Debt Expense			(14,845)					
20	<b>TOTALS</b>			\$ 544,650		\$ 20,996			

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

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year	
					Accrued (e)	Paid (f)
1	LMC Short Term Loan / LOC	11/2/2018	11/2/2019	\$ 3,475	\$ 703	\$ 703
2	WR Short Term Loan / LOC	11/2/2018	11/2/2019	2,085	422	422
3	RBW Short Term Loan / LOC	11/2/2018	11/2/2019	8,340	1,687	1,687
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
	<b>TOTALS</b>			\$ 13,900	\$ 2,812	\$ 2,812

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

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

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)					
2	NESC	224,550	523,146	419,492	120,896	-
3	VWS	138	20,865	5,213	(15,514)	
4						
5						
6						
7						
8						
9						
10						
11	<b>TOTALS</b>	\$ 224,688	\$ 544,011	\$ 424,705	\$ 105,382	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13	None					
14						
15						
16						
17						
18						
19						
20						
21						
22	<b>TOTALS</b>					

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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1								
2	Federal Corporate Income Taxes			15,500	15,502		(2)	
3	State Business Taxes	(1,231)		1,200	15,101		(15,132)	
4	State Utility Property Taxes			9,130	9,130			
5	Local Real Estate Taxes			27,920	31,085		(3,165)	
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	<b>TOTALS</b>	\$ (1,231)	\$ -	\$ 53,750	\$ 70,818	\$ -	\$ (18,299)	\$ -

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

Above are ITC used prior to 12/31/76.

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

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

**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	None						
3							
4							
5							
6							
7	<b>TOTALS</b>						
8	Injuries and Damages Reserve (Account 262)						
9	None						
10							
11							
12							
13							
14	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Pensions and Benefits Reserve (Account 263)	\$ -					
16	None						
17							
18							
19							
20							
21	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Miscellaneous Operating Reserves (Account 265)						
23	None						
24							
25							
26							
27							
28	<b>TOTALS</b>						

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

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

NOT APPLICABLE

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited to Account 410.1 (c)		Amounts Credited to Account 411.1 (d)	
1	<b>Accelerated Amortization (Account 281)</b>					
2	Water:	None				
3	Pollution Control					
4	Defense Facilities					
5	Total Water					
6	Other (Specify)					
7	<b>TOTALS</b>					
8	<b>Liberalized Depreciation (Account 282)</b>					
9	Water - LMC	66,250		(400)		
10	Water - WR	21,828		(800)		
11	Water - Rosebrook	112,281		(2,400)		
12	Water TGV	-		(900)		
13	Water TB	-		(500)		
14	Other					
15	<b>TOTALS</b>	\$ 200,359	\$ (5,000)	\$ -		
16	<b>Other (Account 283)</b>	None				
17	Water					
18	Other					
19	<b>TOTALS</b>					
20	<b>Total (Accounts 281, 282, 283)</b>					
21	Water	200,359	(5,000)	-		
22	Other (Specified)					
23	<b>TOTALS</b>	\$ 200,359	\$ (5,000)	\$ -		

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
					(913)	64,937	8
					2,472	23,500	9
			3,038			106,843	10
			1,000			(1,900)	11
			500			(1,000)	12
			10			(10)	13
							14
			\$ 4,548		\$ 1,559	\$ 192,370	15
							16
							17
							18
							19
			4,538		1,559	192,370	20
							21
			\$ 4,538		\$ 1,559	\$ 192,370	22
							23



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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 635,660
2	Credits during year	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$ -
6	Charges during year:	
7	Other credits (charges) during year	141,099
8	Balance end of year (Account 271)	\$ 776,759

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 278,036
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	25,581
4	Credit for plant retirement	
5	Other (debit) or credit terms	71,973
6		
7		
8	Balance end of year	\$ 375,590

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 12,080
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	1,419
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 13,499

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 69,377
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	5,139
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 74,516

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 196,579
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	13,999
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 210,578

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ -
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	2,710
4	Credit for plant retirement	
5	Other (debit) or credit terms	44,206
6		
7		
8	Balance end of year	\$ 46,916

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ -
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	2,314
4	Credit for plant retirement	
5	Other (debit) or credit terms	27,767
6		
7		
8	Balance end of year	\$ 30,081

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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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			

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

Line No.	Description (a)	Cash or Property (b)	Amount (d)
1			
2	Tioga Belmont	Property	\$ 61,894
3	Tioga Gilford Village	Property	79,205
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		\$ 141,099



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

- 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.
- Indicate basis upon which the total credit for the year was derived, straight line rate and the computed amount for each class of property.
- Total annual amortization credit for contribution in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contribution in aid of Construction.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	LMC			
2	Pump Equip - VFD	2,300	10.00%	230
3	Pump Equip - VFD	3,644	10.00%	365
4	Distribution Reservoirs & Standpipes	18,554	2.22%	412
5	Distribution Reservoirs & Standpipes	18,554	2.22%	412
6	LMC Total CIAC	43,052		1,419
7				
8	WRWC			
9	Absorption System	136,900	3.57%	4,889
10	Backwash Booster	7,000	3.57%	250
11	WRWC Total CIAC	143,900		5,139
12				
13	Rosebrook			
14	Pre-2000 Contributed Assets	100,975	Various	2,110
15	2000 Well Site Study	4,770	3.33%	159
16	2000 Well Site Testing	10,451	3.33%	348
17	2002 Mixing Tank, Mixers, etc.	12,000	3.60%	432
18	2002 Corrosion Control Equip.	11,764	3.60%	423
19	2002 Valves	11,924	2.00%	238
20	2003 Well Siting Report	6,839	3.30%	226
21	2003 Pumping Equipment	860	10.00%	-
22	2003 Water Treatment Equipment	3,347	10.00%	-
23	2003 Valves	3,223	2.00%	64
24	2003 Meters	4,063	4.50%	183
25	2004 Valve	7,735	2.00%	155
26	2004 Meters	1,433	4.50%	64
27	2004 Hydrant Extensions	3,834	2.00%	77
28	2005 Meters	2,636	5.00%	132
29	2006 Well Pump #2, Pump End, etc.	12,175	10.00%	-
30	2006 C/2 Chemical Feed Pump	1,014	10.00%	-
31	2006 Milton Roy mRoy B Pump, 3/4 HP Motor	3,576	10.00%	-
32	2008 Chevy Truck	16,578	12.86%	-
33	2011 Telemetry System	21,376	10.00%	2,138
34	2012 Water Tank Cover	172,046	2.50%	4,301
35	2012 Generator	28,242	10.00%	2,824
36	2014 Approx 18' of 6" CL52 DI S J Pipe	2,000	2.00%	40
37	2014 Meter Sale to M. Shea - LV	200	5.00%	10
38	2014 Hydrant for stock	2,351	0.00%	-
39	2014 Hydrant	3,000	2.00%	60
40	2015 Meters (2)	296	1.00%	15
41	Rosebrook Total CIAC	448,708		13,999
42				
43	Gilford Village			
44	307 Wells and Springs	600	3.33%	13
45	307 Wells and Springs in 2007	10,359	3.33%	230
46	311 Pumping Equipment	5,140	7.83%	262
47	311 Pumping Equipment inn 2007	3,900	10.00%	260
48	330 Distribution Reservoirs and Standpipes	1,100	2.50%	18
49	333 Services (3/4" shut-offs	5,000	2.50%	83
50	304 Structures	25,409	2.50%	424
51	311 Pumping Equipment	17,697	10.00%	1,180
52	320 Treatment Equipment	10,000	3.60%	240
53	Tioga Total CIAC	79,205		2,710
54				
55	Tioga			
56	304 Structures	31,104	2.50%	518
57	309 Supply Mains	113	2.00%	2
58	320 Pumping Equipment	24,792	10.00%	1,653
59	320 Treatment Equipment	5,885	3.60%	141
60	Tioga Total CIAC	61,894		2,314
61				
62	<b>TOTALS</b>	<b>\$ 776,759</b>		<b>\$ 25,581</b>

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

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		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)
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 561,670	\$ 73,759	53,181	8,138	725	62
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 561,670	\$ 73,759	53,181	8,138	725	62
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	\$ 315	\$ (90)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	27,829	(117,740)				
13	Total Other Operating Revenues	\$ 28,144	\$ (117,830)				
14	400 Total Water Operating Revenues	\$ 589,814	\$ (44,071)				

**BILLING ROUTINE**

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

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

F-47 OPERATING REVENUES (Accounts 400) - LAKELAND

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 119,140	\$ 2,128	8,948	3,762	159	1
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 119,140	\$ 2,128	8,948	3,762	159	1
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	125	(100)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	3,472	(10,332)				
13	Total Other Operating Revenues	\$ 3,597	\$ (10,432)				
14	400 Total Water Operating Revenues	\$ 122,737	\$ (8,304)				
	<b>SEWER REVENUES</b>						
15	522 Measured Revenues - General Customers	\$ -	\$ (105,461)				
16	536 Other Sewer Revenues	-	(15,584)				
17	Total Sewer Revenues	\$ -	\$ (121,045)				
18	Total Operating Revenues	\$ 122,737	\$ (129,349)				
19							

**BILLING ROUTINE**

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

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

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

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		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)
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 79,494	\$ (1,239)	10,569	6,943	95	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 79,494	\$ (1,239)	10,569	6,943	95	-
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	20	(55)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	2,697	(8,023)				
13	Total Other Operating Revenues	\$ 2,717	\$ (8,078)				
14	400 Total Water Operating Revenues	\$ 82,211	\$ (9,317)				
15	<b>SEWER REVENUES</b>						
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 82,211	\$ (9,317)				

**BILLING ROUTINE**

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

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

F-47 OPERATING REVENUES (Accounts 400) - ROSEBROOK

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		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)
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 331,727	\$ 41,561	31,537	(4,694)	410	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 331,727	\$ 41,561	31,537	(4,694)	410	-
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	170	65				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	21,660	21,660				
13	Total Other Operating Revenues	\$ 21,830	\$ 21,725				
14	400 Total Water Operating Revenues	\$ 353,557	\$ 63,286				
15	<b>SEWER REVENUES</b>						
16	522.Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 353,557	\$ 63,286				

**BILLING ROUTINE**

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

1. The period for which bills are rendered \_\_\_\_\_ Monthly \_\_\_\_\_
2. The period between the date meters are read and the date customers are billed 3 - 5 days .
3. The period between the billing date and the date on which discounts are forfeited \_\_\_\_\_Not Applicable\_\_\_\_\_ .

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

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>Account (a)</b>						
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 18,671	\$ 18,671	1,476	1,476	39	39
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 18,671	\$ 18,671	1,476	1,476	39	39
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ -	\$ -				
14	400 Total Water Operating Revenues	\$ 18,671	\$ 18,671				
	<b>SEWER REVENUES</b>						
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 18,671	\$ 18,671				

**BILLING ROUTINE**

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

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

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

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 12,638	\$ 12,638	651	651	22	22
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 12,638	\$ 12,638	651	651	22	22
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ -	\$ -				
14	400 Total Water Operating Revenues	\$ 12,638	\$ 12,638				
15	<b>SEWER REVENUES</b>						
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 12,638	\$ 12,638				

**BILLING ROUTINE**

- Report the following information in days for Accounts 460 and 461:
1. The period for which bills are rendered Monthly.
  2. The period between the date meters are read and the date customers are billed 3 - 5 days.
  3. The period between the billing date and the date on which discounts are forfeited Not Applicable.

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

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)	Tioga Gilford Village (g)	Tioga Belmont (h)
1	<b>1. SOURCE OF SUPPLY</b>							
2	Operations							
3	600 Operation Supervision and Engineering							
4	601 Operation Labor and Expenses							
5	602 Purchased Water							
6	603 Miscellaneous Expenses							
7	604 Rents							
8	Total Operation	\$ -	\$ -					
9	<b>Maintenance</b>							
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	<b>2. PUMPING EXPENSES</b>							
21	Operations							
22	620 Operation Supervision and Engineering							
23	621 Fuel for Power Production							
24	622 Power Production Labor and Expenses							
25	623 Fuel or Power Purchased for Pumping	46,092	13,170	2,352	10,803	22,682	5,680	4,575
26	624 Pumping Labor and Expenses	43,089	(1,923)	6,969	11,336	18,730	1,912	4,142
27	625 Expenses Transferred-Credit							
28	626 Miscellaneous Expenses	3,314	1,456			3,064	250	
29	627 Rents							
30	Total Operations	\$ 92,495	\$ 12,703	\$ 9,321	\$ 22,139	\$ 44,476	\$ 7,842	\$ 8,717

## 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)	LMC (d)	WR (e)	Rosebrook (f)	Tioga Gifford Village (g)	Tioga Belmont (h)
31	<b>2. PUMPING EXPENSES (Cont'd)</b>							
32	Maintenance							
33	630 Maintenance Supervision and Engineering	8,066	3,595	1,444	2,038	3,498	276	810
34	631 Maintenance of Structures and Improvements							
35	632 Maintenance of Power Production Equipment	6,665	(1,236)	1,781	3,521	152	373	838
36	633 Maintenance of Pumping Equipment							
37	Total Maintenance	\$ 14,731	\$ 2,359	\$ 3,225	\$ 5,559	\$ 3,650	\$ 649	\$ 1,648
38	Total Pumping Expenses	\$ 107,226	\$ 15,062	\$ 12,546	\$ 27,698	\$ 48,126	\$ 8,491	\$ 10,365
39	<b>3. WATER TREATMENT EXPENSES</b>							
40	Operations							
41	640 Operation Supervision and Engineering	9,169	769	4,869		4,300		
42	641 Chemicals							
43	642 Operation Labor and Expenses	19,553	2,247	2,443	2,451	11,736	929	1,994
44	643 Miscellaneous Expenses							
45	644 Rents							
46	Total Operation	\$ 28,722	\$ 3,016	\$ 7,312	\$ 2,451	\$ 16,036	\$ 929	\$ 1,994
47	Maintenance							
48	650 Operation Supervision and Engineering							
49	651 Maintenance of Structures and Improvements							
50	652 Maintenance of Water Treatment Equipment	2,845	118	320	202	2,010	93	220
51	Total Maintenance	\$ 2,845	\$ 118	\$ 320	\$ 202	\$ 2,010	\$ 93	\$ 220
52	Total Water Treatment Expenses	\$ 31,567	\$ 3,134	\$ 7,632	\$ 2,653	\$ 18,046	\$ 1,022	\$ 2,214
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>							
54	Operation							
55	660 Operation Supervision and Engineering							
56	661 Storage Facilities Expenses							
57	662 Transmission & Distribution Lines Expenses							
58	663 Meter Expenses	741	(1,379)	550		191		
59	664 Customer Installations Expenses	43	(225)			43		
60	665 Miscellaneous Expenses							

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)	Tioga Giford Village (g)	Tioga Belmont (h)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)							
64	Operations							
65	666 Rents	\$ 784	\$ (1,604)	\$ 550	\$ -	\$ 234	\$ -	\$ -
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	10,054	5,957	122	953	1,881	923	6,175
72	674 Maintenance of Fire Mains							
73	675 Maintenance of Services	7,189	(1,583)	1,863	2,740	934	1,445	207
74	676 Maintenance of Meters	2,749	(576)	210		2,075	398	66
75	677 Maintenance of Hydrants	3,154	(1,425)			2,837	317	
76	678 Maintenance of Miscellaneous Equipment							
77	Total Maintenance	\$ 23,146	\$ 2,373	\$ 2,195	\$ 3,693	\$ 7,727	\$ 3,083	\$ 6,448
78	Total Transmission and Distribution Expenses	\$ 23,930	\$ 769	\$ 2,745	\$ 3,693	\$ 7,961	\$ 3,083	\$ 6,448
79	SEWER SYSTEM EXPENSES							
80	710 Purchased Sewer Treatment	-	(56,652)					
81	715 Pumping Station Expenses	-	(6,650)					
82	775 Pumping Station Maintenance	-	(8,554)					
83	Total Sewer System Expenses	\$ -	\$ (71,856)	\$ -	\$ -	\$ -	\$ -	\$ -
84	5. CUSTOMER ACCOUNTS EXPENSES							
85	Operation							
86	901 Supervision							
87	902 Meter Reading Expenses	6,142	(362)	622	1,216	3,324	662	318
88	903 Customer Records and Collection Expenses	21,254	(7,069)	2,762	5,852	8,700	1,954	1,986
89	904 Uncollectible Accounts	-	(135)	-				
90	905 Miscellaneous Customer Accounts Expenses							
91	Total Customer Accounts Expenses	\$ 27,396	\$ (7,566)	\$ 3,384	\$ 7,068	\$ 12,024	\$ 2,616	\$ 2,304
92	6. Sales Expenses							
93	Operations							
94	910 Sales Expenses							

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)	Tioga Gifford Village (g)	Tioga Belmont (h)	
95	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>								
96	Operations								
97	920 Administrative and General Salaries	22,469	1,546	2,732	3,334	13,601	1,068	1,734	
98	921 Office Supplies and Other Expenses								
99	922 Administrative Expenses Transferred-Cr.	111,408	9,859	18,558	29,573	42,617	10,468	10,192	
100	923 Outside Services Employed	2,882	(227)	380	585	1,917			
101	924 Property Insurance								
102	925 Injuries and Damages								
103	926 Employee Pension and Benefits	10,926	577	855	2,370	4,868	1,026	1,807	
104	927 Franchise Requirements								
105	928 Regulatory Commission Expenses	32,087	(468)	3,470	3,216	24,755	331	315	
106	929 Duplicate Charges Cr.								
107	930 Miscellaneous General Expenses	11,939	(783)	1,542	1,830	7,486	596	485	
108	931 General Rents								
109	Total Operation	\$ 191,711	\$ 10,504	\$ 27,537	\$ 40,908	\$ 95,244	\$ 13,489	\$ 14,533	
110	Maintenance								
111	Maintenance of General Plant	214	(1,895)	-	14	200			
112	Total Administrative and General Expenses	\$ 191,925	\$ 8,609	\$ 27,537	\$ 40,922	\$ 95,444	\$ 13,489	\$ 14,533	
113	Total Operation and Maintenance Expenses	\$ 382,044	\$ (51,848)	\$ 53,844	\$ 82,034	\$ 181,601	\$ 28,701	\$ 35,864	
<b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b>									
	Functional Classification (a)					Operation (b)	Maintenance (c)	Total (d)	
114	Source of Supply Expenses					\$ -	\$ -	\$ -	
115	Pumping Expenses					92,495	14,731	107,226	
116	Water Treatment Expense					28,722	2,845	31,567	
117	Transmission and Distribution Expenses					784	23,146	23,930	
118	Sewer System Expenses								
119	Customer Accounts Expenses					27,396		27,396	
120	Sales Expenses								
121	Administrative and General Expenses					191,711	214	191,925	
122	Total					\$ 341,108	\$ 40,936	\$ 382,044	

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment Account 406			
2	LMC			\$ 1,644
3	WR			\$ 1,091
4	RB			3,709
5				
6				
7				
8				
9				
10	<b>TOTAL</b>	\$ -		\$ 6,444
11	<b>AMORTIZATION EXPENSE-OTHER</b>			
12	Amortization of Limited Term Plant-Account 407.1			
13	None			
14				
15				
16				
17				
18				
19				
20	<b>TOTAL</b>			
21	Amortization of Property Losses-Account 407.2			
22	None			
23				
24				
25				
26				
27				
28				
29	<b>TOTAL</b>			
30	Amortization of Other Utility Charges-Account 407.3			
31	None			
32				
33				
34				
35				
36				
37				
38	<b>TOTAL</b>			
39	<b>TOTAL-Account 407</b>			\$ -



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED					
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)	
1	FEDERAL							
2	Corporate Income Taxes	6,731		6,731				
3								
4								
5								
6								
7								
8	STATE							
9	Business Tax	897		897				
10	Utility Property Tax	2,152	2,152					
11	Other Taxes & Licenses	-						
12								
13								
14								
15								
16	LOCAL							
17	Real Estate	7,358	7,358					
18								
19								
20								
21								
22								
23								
24	TOTALS	\$ 17,138	\$ 9,510	\$ 7,628				
	Provision for Deferred taxes			(359)				
	Income Taxes			\$ 7,269				







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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			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	Corporate Income Taxes	(5,100)		(5,100)			
3							
4							
5							
6							
7							
8	STATE						
9	Business Tax	(2,000)	273	(2,000)			
10	Utility Property Tax	273					
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	LOCAL						
17	Real Estate	-					
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	<b>\$ (6,827)</b>	<b>\$ 273</b>	<b>\$ (7,100)</b>			
			Provision for Deferred taxes				
			Income Taxes				
				<u>(500)</u>			
				<u>(7,600)</u>			

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED					
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)	
1	FEDERAL							
2	Corporate Income Taxes	(2,900)		(2,900)				
3								
4								
5								
6								
7								
8	STATE							
9	Business Tax	(1,200)		(1,200)				
10	Utility Property Tax	273	273					
11	Other Taxes & Licenses	-						
12								
13								
14								
15								
16	LOCAL							
17	Real Estate	-						
18								
19								
20								
21								
22								
23								
24	<b>TOTALS</b>	<b>\$ (3,827)</b>	<b>\$ 273</b>	<b>\$ (4,100)</b>				

Provision for Deferred taxes  
Income Taxes

\$ (900)  
\$ (5,000)

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

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

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

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

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

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

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

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

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....	100			100
4	Commissions.....				
5	Other (list major classes).....				
6					
7					
8					
9					
10	<b>Total Revenues (Account 415).....</b>	\$ 100			\$ 100
11	<b>Costs and Expenses:</b>				
12	Cost of Sales (list major classes of cost)...				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	<b>Total Costs and Expenses (Accounts 416)</b>				
31					
32	<b>Net Income (before taxes)</b>	\$ 100			\$ 100
33	<b>Taxes: (Accounts 408, 409)</b>				
34	Federal.....				
35	State.....				
36	<b>Total Taxes.....</b>				
37	<b>Net Income (after taxes).....</b>	\$ 100			\$ 100

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

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

Line No.	Item (a)	Amount (b)
1	<b>Interest and Dividend Income (Account 419)</b>	
2	CoBank Dividend	\$ 5,059
3	Other Interest	1
4		
5		
6		
7		
8		
9		
10		
11		
12	<b>Total</b>	<b>\$ 5,060</b>
13	<b>Nonutility Income (Account 421)</b>	
14	None	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	<b>Total</b>	<b>\$ -</b>
25	<b>Miscellaneous Nonutility Expenses (Account 426)</b>	
26	Rosebrook	13,065
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	<b>Total</b>	<b>\$ 13,065</b>

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

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

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



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

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

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

**F-57 DONATIONS AND GIFTS**

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

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

**F-58 DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing account to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used. **None**

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

## S-1 REVENUE BY RATES

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

Line No.	Water Systems Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	<b>Totals, Account 460 Unmetered Sales to General Customers</b>					
7						
8	LMC	8,948	119,140	159	56.28	13.31
9	WR	10,569	79,494	95	111.25	7.52
10	RBW	31,537	331,727	410	76.92	10.52
11	TGV	1,476	18,671	39	37.85	12.65
12	TB	651	12,638	22	29.59	19.41
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	<b>Totals, Account 461 Metered Sales to General Customers</b>	53,181	561,670	725	73.35	10.56
23	<b>Totals, Account 462 Fire Protection Revenue</b>		\$ -			
24	<b>Totals, Account 466 Sales for Resale</b>					
25	<b>Totals, Account 467 Interdepartmental Sales</b>					
26	<b>TOTALS (Account 460-467)</b>	53,181	561,670	725	73.35	10.56







0

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

Name/ID	Type	Material	Size (gal)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
A Belmont #1	Concrete	Concrete	20,000	1979	Covered	1001 ft	All Customers
A Belmont #2	Concrete	Concrete	15,000	2010	Covered	1001 ft	All Customers
A Belmont #3	Concrete	Concrete	15,000	2010	Covered	1001 ft	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
Rosebrook Tank 1	Storage	Concrete	650,000	1973	Covered	12'6"	Bretton Woods
Tioga Well-X-Trol (3)	120 gal/tank	Steel	120	1982	Covered		
Tioga Tank (1)	10,000 gal**	Steel	10,000	1982	Covered		
GVWD Tank	10,000 gal atm	Steel	10,000	1972	Covered		
GVWD Tank	2,000 gal hydro	Steel	2,000	1972	Covered		

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

(Include Only Property Owned by the Utility)

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

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

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

\* Denote with "(E)" if estimate  
\*\*Storage tank capacity is being investigated



0

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

	Iron		PVC	Non-PVC Plastic	Transite	Cement	Galvanized Steel	Copper	TOTAL
	Ductile	Cast							
1"							2,450		2,450
1 1/2"									
2"			600	3,100			190		3,890
3"			7,460						7,460
4"	510		10,710						11,220
6"	4,868		4,900						9,768
8"	15,045		7,430	1,200					23,675
10"	3,700								3,700
12"	2,410								2,410
14"									
16"	10,305								10,305
18"									
20"									
24"									
30"									
36"									
42"									
48"									
<b>TOTAL</b>	<b>36,838</b>		<b>31,100</b>	<b>4,300</b>			<b>2,640</b>		<b>74,878</b>