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NH DEPARTMENT  
OF ENERGY

*State of New Hampshire*

Public Utilities Commission

Concord

Sewer Utilities

ANNUAL REPORT  
OF

Atkinson Area Waste Water Recycling, Inc.

(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, 2022

Officer or other person to whom correspondence should be  
**addressed regarding** Ois report

Name: Christine Lewis Morse  
Title: *Vice* President  
Address: Atkinson Area Waste Water Recycling, Inc.  
**Address:** 54 Sawyer Avenue, Atkinson, N. H. 03811  
Telephone#: (603) **362-4299**

MAR 24 2023

INFORMATION SHEET

NH DEPARTMENT OF ENERGY

J. Name of the Utility: Atkinson Area Waste Water Recycling, Inc.

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/Title: John Sullivan, Controller  
 Address: Atkinson Area Waste Water Recycling, Inc.  
 Address: 54 Sawyer Ave.  
 City/State/Zip Code: Atkinson, N. H. 03811  
 E-Mail address: john@lewisbuilders.com

5. Telephone including Area Code: 603-362-5333

6. The names and titles of principal general officers are: Effective: 01-01-23

	<u>Title</u>
Harold J. Morse	President
Christine Lewis Moore	Vice President

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

# TABLE OF CONTENTS

S. Wn Utah 17

Schedule#	Title or Schedule	Page
-----------	-------------------	------

## General Corporate Information Schedule

A-1	General Instructions .....	1
A-2	Identity of Respondent .....	3
A-3	<b>Oath</b> .....	4
A-4	List of Officers and Directors .....	5
A-5	Shareholders and Voting Powers .....	6
A-6	List of Towns Served.....	7
A-7	Payments to Individuals .....	7
A-8	Management Fees and Expenses .....	a
A-9	Affiliation of Officers and Directors .....	9
A-11	<b>Business Transactions with Related Parties</b> .....	10
A-12	Important Changes Owing the Year .....	12

## Financial Schedules

F-1	Balance Sheet .....	15
F-2	Income Statement .....	17
F-3	Statement of <b>Retained Earnings</b> (Acct 215).....	18
F-4	Statement of Proprietary Capital (Acct 218).....	18
F-5	Statement of <b>Changes</b> in Financial Position .....	19
F-6	Utility Plant (Accts 101->105) & Accumulated Depreciation (Acct 108).....	21
F-7	Utility Plant Acquisition Adjustments (Accts 114-115).....	21
<b>F-8</b>	Utility Plant In Service (Acct 101 & 104) .....	22
F-10	Construction Work In Progress (Acct 105) .....	23
F-11	Accumulated Depreciation & Amortization of Utility Plant In Service (Acct 108).....	24
P-12	Annual Depreciation Expense .....	25
F-31	Equity Capital (Accts 201 & 204) .....	26
F-35	Long Term Debt (Acct 223 & 224).....	26
F-36	Notes Payable (Acct 232) .....	27
F-38	Accrued and Prepaid Taxes (Accts 236 & 162) .....	28
F-46	Contribution In Aid to Construction [CIAC] (Acct 271) .....	30
F-46.1	Accumulated Amortization of CIAC (Acct 272).....	30
F-46.2	Additions to CIAC from Main Extension Charges and Customer Connection <b>Charges</b> .....	31
F-46.3	Additions to CIAC received from All Developers or Contractor Agreements .....	31

TABLE OF CONTENTS (cont'd)

**Sewer Utility**

**Account#**

**Title of Schedule**

**Page**

**Financial Schedules (cont'd)**

p.47	Operating Revenues (Acct 400) .....	32
F-48	Operating Expenses (Acct 401) .....	33
F-49	Amortization of Utility Plant Acq Adj (Acct 406) & Amortization Expense- Other (Acct 407) .....	34
F-S0	Taxes Charged <b>During</b> Year (Accts 408 & 409) .....	<b>IS</b>
F-56	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	36
F-S7	Donations and Gifts .....	37
F-58	Distribution of Salaries and Wages .....	38

**Statistical Schedules**

S-1	Revenue By Rates .....	•• 39
S-4	Sewerage Treatment Facilities .....	•.....• 40
S-6	Lift Stations .....	•..... - 41
S-7	Standpipes, Reservoirs .....	..... 42
S-B	Active Services, Measured and Flat Rates .....	..... 42
S-9	Number and Type of Customers .....	•.....• - 42
S-10	Collection Sewer - Force & Gravity .....	•.....•.....• 43

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

## A-1 GENERAL INSTRUCTIONS

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

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

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

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

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

12. Increases of greater than 100%, in Operation and Maintenance only, from the preceding year are to be explained in a letter.

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

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

### A-2 IDENTITY OF RESPONDENT

- 1 Give the exact name under which the utility does business: Atkinson Area Waste Water Recycling, Inc.
  
- 2 Full name of any other utility acquired during the year and date of acquisition: N/A
  
- 3 Location of principal office: Atkinson, N.H.
  
- 4 State whether the utility is a corporation, joint stock association, a firm or partnership, or an individual: Corporation
  
- 5 If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: Incorporated on January 17, 1991 as a domestic NH corporation.
- 6 If incorporated under special act, give chapter and session date: N/A
  
- 7 Give date when company was originally organized and date of any reorganization: January 17, 1991
  
- 8 Name and addresses of principal office of any corporations, trusts or association owning, controlling or operating respondent:  
  
Lewis Bunders Development, Inc. (operator), 54 Sawyer Avenue, Atkinson, N.H. 03811
- 9 Name and addresses of principal office of any corporation, trusts or association owned, controlled or operated by the respondent: N/A
  
- 10 Date when respondent first began to operate as a utility: January 1, 2011
  
- 11 If the respondent is engaged in any business not related to utility operation, give particulars: N/A
  
- 12 If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars: N/A
  
- 13 If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N.H.RSA 374:25, Exceptional and N.H.RSA 374:26 Permission. N/A  
  
•If engaged in operations of utility of more than one type, give dates for each.

A-30ATH

ANNUAL REPORT  
or  
Atkinson Area Waste Water Recycling, Inc.

TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2022

Slate of New Hampshire.  
county or Rockingham

I, the undersigned, Christine Lewie Moree of the Atkinson Area Waste Water Recycling, 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, 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 was made.

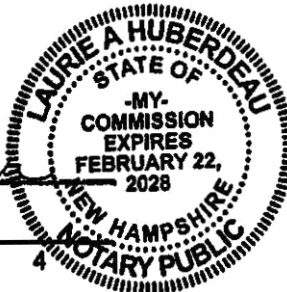
*Christine Lewie Moree*

Vice President

Subscribed and sworn to before me this

01, 3<sup>rd</sup> day of July 1, 2022

*Laurie A Huberdeau*  
Notary Public





A-4 LIST OF OFFICERS

\*Includes compensation received from all except directors fees.

Line No.	Title of Officer	Name	Business Address	-	.	•
1	President	Harold J. Morse	54 Sawyer Avenue, Atkinson, N. H. 03811	\$	-	
2	Vice President	Christine Lewis Moise	54 Sawyer Avenue, Atkinson, N. H. 03811		-	
3	Treasurer	Jonathan T. Morse	54 Sawyer Avenue, Atkinson, N. H. 03811		-	
4	Secretary	Elizabeth A. Moise	54 Sawyer Avenue, Atkinson, N. H. 03811		-	
5	Assistant Secretary	Alfhont Augeri	54 Sawyer Avenue, Atkinson, N. H. 03811		-	
6						
7						
8						
9						
10						

LIST OF DIRECTORS

Line No.	Name	Business Address	Location of Tenn	Tenn Em.,	No. of Meetings Attended	Annual Fees
11	Christine Lewis Morse	54 Sawyer Avenue			1	\$ -
12		Atkinson, N. H. 03811				
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	Total				1	\$
25	Director's Fee per meeting					\$

\* Includes compensation from Atkinson, N.H. except directors fees.

A-& SHAREHOLDER AND VOTING POWERS

UM No.	<p>IndicallllldweIngpowwol_., •CIONGf,-: 1111 Vella; 100                      .....d....._Gf MdDMd,.....111dllusollIDdc 1                      PIIIM 0                      C-- 100                      IN!aaNII!!! d, cmtll... 31,211122m*, N.H. UlllllQ: 100.                      GM... and pl... duct,.....                      G M... ..,....., llaldrt..... fllNaIMII-.poweisllllll lleallms.. llldNdl. _ fll_.....                      19113) 7. Qlp11r 112. i.-d 191.13)</p>				
	NIIN	AddrNs	No.of Vollls	Numlerof Slwas Owned Colliaon Pnfenn	
8					
9	Ctwtdne LewlS Morie Revocalle Family TNSI d2000	54 Sawyer Avenue, Atkinson, N. H. 03811	50	50	
10	Jonallwl T. Mone2016 TIUt	5' Avenue.Minson, N. H. 03811	25	25	
11	EfiZabeal A. Morl82016 Trust	5' S8W)8l Avenue, McInson, N. H. 03811	25	25	
12					
13					
14					
15					
16					
17					
18					
19					
20					

M - LIST OF TOWNS SERVED

List the population of the town in which the plant is located, indicating the town in which the plant is located... by the asterisk (\*) if the town is not the town of origin of the plant and the number of customers.

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Population of Area	Number of Customers
1	Alford	7,087	80	11	Sub Totals Forward:	7,087	80
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15	Sub Total FOW/INI:	7,087	80	30	TOTAL	7,087	80

A-7 PAYMENTS TO INDIVIDUALS

List the names of 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 corporation are made, list the name of the individual member and the amount paid or accrued to each.

Line	Name	Address	Amount
1	Lewell Bulk Development, Inc.	N. H. 03811	145,412
2	Alford Bulk Development, Inc.	Alford, N. H. 03311	13,843
3	Alford Bulk Development, Inc.	Bosean, MA	10,580
4	Alford Bulk Development, Inc.	Alford, N.H. 03301	10,270
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20	Total		180,105

MANAGEMENT FEES AND EXPENSES

Utility ... Company ...

Accounting ...

Line No.	Description	Start Date	End Date	Category	Amount	Accrual or Prepaid		
						To Fixed Capital	To Depreciation	To Other
1	Lewis Builders Development, Inc. HAWC	11/1/2022	12/31/2022	Mgmt & Labor	\$ 6,045	\$ 9,843	\$ 33,031	\$ 2,482
2		11/1/2022	12/31/2022	Mgmt & Labor	\$ 5,045		\$ 5,045	
3		1/1/2022	12/31/2022	Mgmt & Labor	\$ 13,843		\$ 13,843	
Totals					\$ 8,150	\$ 9,948	\$ 51,722	\$ 2,482

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

Line No.	Description	Account No.	Account Title	Amount
12	Lewis Builders Development, Inc. HAWC	730	Contracted Services	\$ 32,211
13		755	Insurance	131
14		7e5	Regulatory Compliance & Expenses	521
15		175	Miscellaneous Expenses	188
16		730	Contracted Services	5,046
17		730	Contracted Services	13,843
Totals				\$ 51,722

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List the contracts, other business agreements, entered into during the calendar year (other than compensation agreements entered into with Respondents) between the Respondent and officer and director listed on Schedule M. In addition, provide the same information with respect to, of professional fees for each line partnership, or agreement with, officer and director listed.

Line No.	Name of Officer, Director or Affiliate	Lead or Role of Service or Product	Affiliation or Connection	Amount	Contract Address
1	I. Nil Buldera Development, Inc.	Operation	Same owner	\$ 45,462	54 Sawyer Ave., Andover, N. H.
2	H/WC	Pumping & Treatment Equipment	Same owner	5,045	54 Ave., Andover, N. H.
3	Alcitra Construction, Inc.	Land Clearing & Maintenance	Same owner	13,843	54 Ave., Andover, N. H.
4					
5					
6					
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9					
10					
11					
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20					
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22					
23					

..... 811 Work ..... - N. H. City of Andover, N. H. - NPCdW/veatlld... veerc.  
 A111DuQ11e, A11... 111td1111Md1111tQ11Wcon...-bi, ellfnlm ..... lleallcrotodr9d0rll...-d1Qonbellllrarlar.. b111'11do. otpnocll.

A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction resulting in a cumulative amount of \$500 or more, one year, entered into between the Respondent and a business or individual organization, firm, or partnership, on Schedule A-3, <>, 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; and construction services; purchase and sale of equipment, material and supplies furnished; leasing of structures, land and equipment and 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 Character	
				(P)urchased or fSI old	Amount
1	See A-9				
2					
3					
4					
5					
6					
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9					
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11					
12					
13					
14					
15					
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A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES  
PART 11- SALE, PURCHASE AND TRANSFER OF ASSETS

Litt.. "81Wtioilit relllna 110 lhc purct,eee. sale *or*... *d*8Sleta. E.xamples *dnllNCllon* types Include: (1) pu'Chale,.. or Iranflflrdequlpm. (2) pura,ase, sale ornsterof **lnl and stnans**, (3) purdlale, Aleor nnsfw' *d..mflllel*, (4) nancash ll'8nlfers *d*---. (5) noncaetl dividnds C1'11t'Nn lNOdl dividendt, (8) write off of bad detD or ic.s.

ColUmlW lnatNcllons are as follows:

- (a) Enter ....ofndaad Pll(yor0011'1P8'1Y.
- (b) Doscltbe the Ml& of... PWChaaed, add cll lrallllfened.
- (c) EnllrlheliOlalNlCeiwedarpeid. **nllcMe pu'Chale'MO\,,,and lllewllll "S"**.
- (d) Enllrlh net book COli *fc*t each item ieporled.
- (e) Enter ltle net profit« lasa for eech llleffl (COli.im (c) - carumn (cl)).
- (f) i:..the fair ffilllret wlue for eech lllllm reported. In space below or ln\_\_\_\_\_ de9crtbe1he basla used to c:ablillle fwmasut value.

Une No.	Name of Company or Related Party (a)	Deacrption of Items (b)	sa1e or Purchasee Prtce (c)	Net Book Value (d)	GainorLoss (e)	Fair Market Value (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

### A-12 IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment or consideration, state that fact. None
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization. None
3. Brief description of source of supply, pumping, treatment and transmission and distribution plant under construction at end of year. None
4. Brief description of source of supply, pumping, treatment and transmission and distribution plant, operation of which was begun during the year. The Company replaced pumping equipment
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 discontinued: 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. On November 9, 2021 the NHPUC approved new rates and the transfer of ownership from Atkinson Farms, LLC to three family trusts.



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

- |     |  |       |
|-----|--|-------|
| 11. | Obligation Incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.   | None  |
| 12. | Estimated Increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. On November 9, 2021 the NHPUC approved an increase in rates for both residential and commercial customers of approximately 23.25%. The Settlement proposes an overall revenue requirement of \$78,845, which is an increase of \$14,834 or 23.35%. The effective date for these rates is October 1, 2021. |       |
| 13. | State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable 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. In 2022 the family trusts contributed \$36,000 of additional paid in capital.  |       |
| 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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Sewer Utilky

F-1 BALANCE SHEET  
Assets and Other Debits

Line #	Acct #	Account Title	Ref Sch	Current Year End Balance	Previous Year End	Increase or Decrease
			(b)	(c)	(d)	(e)
1		<b>UTILITY PLANT</b>				
2	101-->10S	Utility Plant	F-6	\$1,473,508	\$1,462,132	\$11,376
3	10A	Less: Accumulated Depreciation & Amortization	F-6	\$647,715	\$600,205	47,510
4		Net Plant		\$825,793	\$861,927	(\$36,134)
5	114.115	Utility Plant Acquisition Adjustment • 1-let	F-7	-	-	-
6		Total Net Utility Plant		\$825,793	\$861,927	(\$36,134)
7						
8		<b>OTHER PROPERTY AND INVESTMENTS</b>				
9	121	Nonudlly Property				
10	122	Less: Accumulated Depreciation & Amortization				
11		Net Nonudlly Property				
12	123	Investment In Associated Companies				
13	124	Utility Investments				
14		Total Other Property and Investments				
15						
16		<b>CURRENT AND ACCRUED ASSETS</b>				
17	131	Cash		\$138		(\$16,495)
18	132	Special Deposits				
19	13S	Temporary Cash Investments				
20	141-143	Accounts Receivable - Net				
21	14S	Accounts Receivable from Associated Companies		4,450	2,3S9	2,091
22	146	Notes Receivable from Associated Companies				
23	1Si	Plant Materials and Supplies				
24	162	Prepayments		6,370	S,976	394
25	174	Miscellaneous Current and Accrued Assets				
26		Total Current and Accrued Assets		\$10,958	\$24,968	(\$14,010)
27						
28		<b>DEFERRED DEBITS</b>				
29	184	Clearing Accounts				
30	186	Miscellaneous Deferred Debits		\$51,259	\$54,201	(\$2,942)
31	190	AccumDeferred Income Taxes				
32		Total Deferred Debits		\$51,259	\$54,201	(\$2,942)
33		<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$888,010	\$941,096	(\$53,086)

F-I BALANCE SHEET  
Liabilities and Capital

Line #	Att #	Account Title	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>I EQUITY CAPITAL</b>						
2	201	Common Stock Issued	F-31	\$ 2,000	\$ 2,000	\$
3	103	Common Stock Subscribed				
4	104	Preferred Stock Issued	F-31			
5	205	Preferred Stock Subscribed				
6	207	Premium on Capital Stock				
7	211	Other Paid In Capital		320,200	284,200	36,000
8	215	Retained Earnings	F-3	(320,904)	(271,391)	(49,513)
9	218	Proprietor's Capital	F-4			
10		Total Equity Capital		<b>\$ 1,296</b>	<b>\$ 14,809</b>	<b>\$ (13,513)</b>
<b>II LONG TERM DEBT</b>						
13	223	Advances from Associated Companies	F-35	\$ 128,000	\$ 128,000	\$ -
14	224	Other Long-Term Debt	F-35			
15		Total Long Term Debt		<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ -</b>
<b>III CURRENT AND ACCRUED LIABILITIES</b>						
18	231	Accounts Payable		\$ 6,749	\$ 2,464	\$ 4,285
19	232	Notes Payable	F-36			
20	233	Accounts Payable to Associated Companies		6,934		6,934
21	234	Customer Deposits				
22	236	Accrued Taxes	F-31			
23	237	Accrued Interest				
24	241	Miscellaneous				
25		Total Current and Accrued Liabilities		<b>\$ 13,683</b>	<b>\$ 2,464</b>	<b>\$ 11,219</b>
<b>IV OTHER LIABILITIES</b>						
28	252	Advances for Construction		\$ -	\$ -	\$ -
29	253	Other Deferred Credits				
30	254	Accum. Deferred Investment Tax Credit				
31	265	Miscellaneous Operating Reserves				
32	271-272	Contributions In Aid of Construction - Net	F-46	745,031	795,823	(50,792)
33	281->283	Accumulated Deferred Income Tax				
34		Total Other Liabilities		<b>\$ 745,031</b>	<b>\$ 795,823</b>	<b>\$ (50,792)</b>
35		<b>TOTAL LIABILITIES AND CAPITAL</b>		<b>\$ 1,296</b>	<b>\$ 14,809</b>	<b>\$ (13,513)</b>

Sewer Utility

## F-2 STATEMENT OF INCOME

Lin #	cc #	Account Title a	Ref (b)	Current Year (c)	Previous (d)	Increase or Decrease (e)
1		<b>UTILITY OPERATING INCOME</b>				
2	400	Operating Revenue	F-47	\$ 64,439	\$ 27,231	\$ 37,208
3		Operating Expenses:				
4	401	Operating	F-48	\$ 90,692	\$ 62,966	\$ 27,726
5	403	Depreciation	F-12	58,881	57,488	1,399
5	405	Amortization of CIAC	F-46.4	(50,792)	(48,952)	(1,840)
6	406	Amortization of Utility Plant Acquisition Adj	F-49			
7	407	Amortization - Other	F-49			
8	408	Taxes Other Than Income	F-50	14,731	13,548	1,183
9		Income Taxes (409.1, 410.1, 411.1, 412.1)				
10		Total Operating Expenses		\$ 113,518	\$ 85,050	\$ 28,468
11		Net Operating Income (Loss)		\$ (49,079)	\$ (57,819)	\$ 8,740
12						
13		<b>OTHER INCOME AND DEDUCTIONS</b>				
14	419	Interest & Dividend Income				
15	420	Allow for Funds Used During Construction				
16	421	Nonutility Income				
17	426	Miscellaneous Nonutility Expenses				
18	427	Interest Expense		(434)	(434)	
19	-	Taxes Applicable to Other Income				
20	-	(409.2, 410.2, 411.2, 412.2)				
21		Total Other Income and Deduction		\$ (434)	\$ (434)	\$ -
22		<b>NET INCOME LOSS</b>		\$ (49,513)	\$ (58,253)	\$ 8,740

Sewer Utility

F-3 STATEMENT OF RETAINED EARNINGS (Account 215)

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

Line #	Item a	Appropriated	Unappropriated c
1	Balance at beginning of year		(271,391)
2	Changes during the year (specify):		
3	2022 Net Income (Loss)		(49,513)
4			
5			
6			
7			
8			
9	Balance at end of year		320,904)

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

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

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

F-S STATEMENT OF CHANGES IN FINANCIAL POSITION

- This statement is not restricted to those items which are included in the financial statements. It is intended that this statement be read in conjunction with the financial statements and the notes thereto, to allow for disclosure of all significant changes and transactions, whether they are within or outside of the current asset and liability groups.
- Under "Other" specify separately the amounts and the corresponding offsetting amounts.
- Enter the current year covered by this annual report in column (b) and the year prior to this report in column (c).
- Clarifications and explanations should be listed below the schedule.

Line No.	Sources or Funds	Current Year b	Prior Year a
1	<b>Internal Sources:</b>		
2	Net Income	\$ (49,513)	\$ (51,251)
3	Charges (Credits) to Income Not Requiring Funds		
4	Depreciation	58,117	57,488
5	Amortization	(50,792)	(48,952)
6	Deferred Income Taxes and Investment Tax Credits (Net)		
7	Accumulated Allowance for Funds Used During Construction		
8	Other (Net)		
9	Total From Internal Sources	\$ (29,742)	\$ (62,366)
10	Adjustments to Retained Earnings		
11	Net From Internal Sources	\$ (29,742)	\$ (62,366)
12	<b>EXTERNAL SOURCES:</b>		
13	Long-term debt (bonds, debentures, etc.; net proceeds & payments)		
14	Common Stock (net proceeds and payments)		
15	Net Increase in Short Term Debt (include commercial paper)		
16	Other (Net): Additional Paid in Capital	36,000	
17			
18	Total From External Sources	\$ 36,000	\$
19	Other Sources		
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided	\$ 6,258	\$ (62,366)
23	<b>Capital and Plant Expenditures (include land):</b>		
24	Gross Additions		
25	Sewer Plant	22,753	220,793
26	Nonutility Plant		
27	Other		
28	Total Gross Additions	\$ 22,753	\$ 220,793
29	Less: Contribution in Aid or Construction		220,793
30	Total Construction and Plant Expenditures	\$ 22,753	\$
31	Retirement of Debt and Securities:		
32	Long-Term Debt (bonds, debentures, etc; net proceeds & payments)		
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (Include commercial paper)		
35	Other (Net)		
36			
37			
38	Total Retirement of Debt and Securities	\$	\$
39	Other Resources were used for:		
40	Net Increase in Working Capital Excluding Short Term Debt	\$	\$
41	Other		
42	Total Financial Resources Used	\$ 22,753	\$

Suches net inc,- or decrease In worlins cepill excludl l l l hon- l enn debl, purdase or sale or other l l o l l -Current l S J C l s, l n \ f f i f f i C l l l S l n and l d v t l l l e a t o a n d & o m a s s o c i a t e d c o m p a n i e s a n d s u b s i d i a r i e s, a f f d a l l O f b e t i t e m s n o t p r o v i d e d f o r e l s e w h e r e .

Notes to Schedule F-S

Beginning Cash

Financial Resources Provided

Financial Resources Used

Ending Cash

\$	16,633	\$	78,999
	6,251		(62,366)
	<b>22,753</b>		
\$		\$	

Sewer Utility

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

Line #	Acct #	Account	Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
I		<b>UTILITY PLANT ACCOUNTS</b>				
2	101	Utility Plant In Service - Acct (351-> 398)	F-8	\$1,473,508	\$1,462,132	\$ 11,376
3	103	Property Held for Future Use	-			
4	104	Utility Plant Purchased or Sold	F-8			
5	IOS	Construction Work In Progress	F-10			
6		Total Utility Plant		\$1,473,508	\$1,462,132	\$ 11,376
J		<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>				
8	108	Accumulated Depreciation	F-11	\$646,715	\$599,205	\$47,510
9	110	Accumulated Amortization		1000	1000	
10		Total Accumulated Depreciation & Amortization		\$647,715	\$600,205	\$47,510
II		<b>NET PLANT</b>		\$825,793	\$861,927	(\$36,134)

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

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

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



Sewer Utility

F-8 UTILITY PLANT IN SERVICE (Ac:coumts 101 and 104)

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L lae Attt		Accoaltt	Year	Additioas	Retlremeats	Adjmtmellll	Transtn	Baluceat
, #		(a)	(1)	(c)	(d)	tel	tn	Encl of
								Year
1	351	OrpniDdon	\$1,000					\$1,000
2	352	Franchises						
3	353	Lind and Land Rights						
4	354	Structures <b>Ind</b>	\$742,762					\$7-42,762
5	360	Collection Sewers • Force						
6	361	C.oUec:tion Sewers• Gravity	\$3,952					\$3,952
7	362	Special CoDectk,g Sauc:IUrcs						
8	363	Services to Customm						
9	364	Flow Measuring Devices						
to	365	<b>Flow Measuring Installation</b>						
11	370	Receiving Wells						
12	371	Pumping f.quipment	154,829	22,753	(11,377)			166,205
13	380	Tre1111eat 11ld Disposal Equipment	ffl.524					492,524
14	311	Plant Sewas						
15	382	OutfaJI Sewer Lines	17,065					17,065
16	389	<b>Olber'PliatIDCl Mm:dSICO'IS</b> Equipment						
17	390	OfficeFurnilare and Equipment						
18	391	<b>Trwpoitati'''</b> Equipment						
19	393	<b>Tools. Shop and Glrqe</b> Equipment						
20	39S	Power()pentm Equipment						
21	396	Ccnununiellion Equipment						
22	398	<b>OlherT1n&amp;1"ble</b> Plant						
23		<b>TOTAL UTILITY PLANT IN SERVICE</b>	\$1,462,02	\$21,75,1	(SU,777)			\$1,473,581

F-JG CONSTRUCTION WORK IN PROGRESS (Account 105)

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

U, U #	Description of Project (a)	Total Carried to Construction Work In Progress (Acct 105) (b)	Estimated Additional Cost of Project Cost
1	None		
2			
3			
..			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL		

Sewer Utility

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

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

Line #	Item a	Accum. Depr. of Utility Plant In Service (Acct 108) b
I	Balance at beginning of year	<b>\$599,205</b>
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	<b>\$58,887</b>
3	Net charges for plant retired	<b>\$11,377</b>
4	Book cost of plant retired	<b>\$11,377</b>
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	<b>\$11,377</b>
8	Other (debit) or credit items	
9	Rounding	
10		
II		
12	<b>Balance at end of year</b>	<b>\$646,715</b>

Sewer Utility

F-12 ANNUAL DEPRECIATION CHARGE

- 1. Indicate cost basis from which depreciation calculations were derived.
- 2. Show separately the rates used and the total depreciation for each class of property.
- 3. Depreciation charges are to be computed using the straight-line method. Use half year convention when appropriate. Composite rates may be used with Commifioo ppOIII.
- ... To: I IIIVIUal dtpnclldon chqe should aa, ee wtlh Schedule F-11, Utt 2, "Oepm:mcon pl'OYttioa for,-,-, charscd to Account 403, Depm:ialfon Expease

Line #	Class of property (a)	Cost Basis (b)	Rate% (c)	Amount (d)
1	Original Existing Plant	587,147	2.50%	14,679
2	Structure & Improvements	92,608	2.50%	2,315
3	Structures & Improvements	33,365	2.50/4	834
4	Structure & Improvements • 2021 Additions	29,642	2.50%	741
5	Collection Sewer • Gravity • 2021 Additions	53,952	2.00%	1,079
6	Pumping Equipment	166,206	10%/5%	1,604
7	Treatment & Disposal Equipment	355,325	6.67%	23,489
8	Treatment & Disposal Equipment -2021 Additions	137,199	10.00/4	13,720
9	Outfall Sewer Lines	17,065	2.50%	427
10	Rounding	(1)		(1)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>TOTAL DEPRECIATION CHARGE</b>	<b>1,471,501</b>		<b>51,077</b>

Sewer Utility

F-31 CAPITAL STOCK(Accounts 201 and 204)

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

Line #	Item	Common Stock	Preferred Stock
		(Account 201)	(Account 284)
		(b)	(c)
1	Par or Stated Value Per Share	\$20	
2	Shares Authorized	300	
3	Shares Issued and Outstanding	100	
4	Total Par Value of Stock Issued	2,000	
5	Dividends Declared Per Share for Year		

F-35 LONG TERM DEBT (Account 224)

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

Line #	Description of Liability (Include & Nominal Date of Issue and Date of Maturity)	Interest	Principal Balance At End of Year
		Rate	
		(b)	(c)
1	Note payable - CLM	5.50%	64,000
2	Note payable - JTM	5.50%	32,000
3	Note payable - EAM	5.50%	32,000
4			
5	<b>TOTAL</b>		\$ 128,000

F-36 NOTES PAYABLE (Account 232)

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

#	Payee a	Interest Rate b	Date of Note		Date of Maturity		Outstanding at End of Year e	INTEREST DURING YEAR	
								Accrued	Paid g)
1	None		I	I	I	I			
2			I	I	I	I			
3			I	I	I	I			
4			I	I	I	I			
5			J	I	I	I			
6			I	I	I	I			
7			I	I	I	I			
8			I	I	I	I			
9			I	I	I	I			
10	TOTAL								

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

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

1. The following table sets forth the accrued and prepaid taxes for the year ended December 31, 2002, for Accounts 236 and 162.
2. Taxes paid in advance for the year ended December 31, 2002, should be included in accounts (d) and (e). This balance sheet of the utility is classified as follows:
3. Taxes are classified as follows: (i) taxes accrued, (ii) prepaid taxes for the year ended December 31, 2002, and (iii) taxes paid in advance for the year ended December 31, 2002. These taxes are reported in Accounts 236 and 162. The balance sheet of the utility is classified as follows: (i) taxes accrued, (ii) prepaid taxes for the year ended December 31, 2002, and (iii) taxes paid in advance for the year ended December 31, 2002.
4. The following table sets forth the accrued and prepaid taxes for the year ended December 31, 2002, for Accounts 236 and 162.
5. The following table sets forth the accrued and prepaid taxes for the year ended December 31, 2002, for Accounts 236 and 162.
6. The following table sets forth the accrued and prepaid taxes for the year ended December 31, 2002, for Accounts 236 and 162.
7. The following table sets forth the accrued and prepaid taxes for the year ended December 31, 2002, for Accounts 236 and 162.

//	Type of Tax	BALANCE BEGINNING OF YEAR			Adjustment	BALANCE END OF YEAR	
		Taxes Accrued (Account 236) (b)	Taxes Paid (Account 162) (c)	Taxes Charged During Year (d)		Taxes Paid During Year (e)	Taxes Accrued (Account 236) (b)
1	<b>FEDERAL</b>						
2	State Income Tax						
3							
4							
5							
6	<b>Total Federal</b>						
7	<b>STATE</b>						
8	Business Tax						
9	Utility Property Tax		\$1,247	\$5,514	\$5,689		\$1,422
10							
11							
12	<b>Total State</b>		\$1,247	\$5,514	\$5,689		\$1,422
13	<b>LOCAL</b>						
14	Property of Atkinson		\$1,997	\$9,217	\$9,627		
15							
16							
17							
18	<b>Total Local</b>		\$1,997	\$9,217	\$9,627		\$2,407
19	<b>TOTAL TAXES</b>		\$3,244	\$14,731	\$15,316		\$3,829

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F-46 CONTRIBUTIONS IN AID OF CONSTRUCT(ON ICIACJ (Account 271)

1. Report below an analysis of the change during the year for the respondent's CIAC.
2. Detail contributions received during the year from main extension charges and customer connection charges; develop or continue for agreements in supplement by Schedule F-46.2 and F-46.J
3. Detail change, in the footnotes.

Line #	Item	Amount
1	Balance beginning of year (Account 271)	\$ 1,292,330
2	Credits during year:	
1	Contributions received from Main Extension and Customer Charges (Sch F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch F-46.3)	
5	Total Credits	\$
6	Charges during year	
7	Retirement of Contributed Plant	\$ 8,984
8		
9	Adjustment	
10		
11	Balance end of Account 271	\$ 1,283,346

F-46.J ACCUMULATED AMORTIZATION OF CIAC (Account 272)

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

Line #	Item	Amount
1	Balance beginning of year (Account 272)	\$ 496,507
2	Amortization provision for year, credited to:	
3	Amortization of CIAC	\$ 50,792
4	Plant retirement	\$ 8,984
5	Other (debit) or credit items	
6		
7		
8	Balance end of Account 272	\$ 383,151

\$ 1,031,111

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

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**F-46.1 ADDITIONS TO CIAC  
FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

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

Line #	Description	Number of Connections	Capital Cost	Amount
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total credits from main extension charges and customer connection charges			

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

- I. Report, as specified below, information applicable to credits added to CIAC received from developer, or contractor agreements.  
 2. Indicate in column (b) whether cash or property received.  
 3. Total credits amount reported on line 11 should agree with Schedule F-46, line 4

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

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F-46.4 CURRENT YEAR AMORTIZATION OF CIAC (Account 2n)

1. Report below the particulars concerning the amortization of CIAC provided to developers or contractors agreements and franchise main easements and customer connections charges.
2. Indicate the basis upon which the toll for the year was derived, using the straight line method, and the computed amount for each class of property.
3. Total annual amortization for CIAC should differ with Schedule F-46.I, line J, Amortization provision for year, charged to Account 272, Amortization of CIAC. 111c concurrent credit for COU 403 Depreciation Expense.

Line	Class of Property (i)	Cost Basis (b)	Rate (c)	Amount (d)
1	Structures & Improvements • Original Exisains Plan1	\$ 587,147	2.50%	\$ 14,679
2	Structures & Improvements	73,132	2.50%	1,828
3	Structures & Improvements • 2021 Additions	29,642	2.50%	741
4	Collection Sewer • Oraviry- 2021 Additions	51,952	2.00%	1,079
5	Pumping Equipment	109,603	5.00%	-
6	Treatment & Disposal Equipment	279,195	6.67%	18,408
7	Treatment & Disposal Equipment -2021 Additions	137,199	10.00%	13,720
8	Local Sewer Lines	13,476	2.50%	337
9	Rounding			
10				
11	<b>TOTAL</b>	<b>\$ 1,283,116</b>		<b>\$ 50,722</b>

Sewer Utility

F-47 OPERATING REVENUES (Account 400)

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U.	Acct #	Account Description	OPERATING REVENUES		AVERAGE I OI' CUSTOMERS	
			Amount for Ynr (b)	Increase (Decrease) from Preceding Year (c)	Number for Year (d)	111Ct91eor (Decrease) from Prea4iag Year (e)
1		SEWER REVENUES				
2	521	Flat Rate Rneaaes				
3	521.1	Residential				
4	S21.2	IColmneiciat				
5	S21.3	IIM ... ,				
6	521.4	Public Autorbities				
7	S21.S	Mlltipit, Family Dwiellings				
8	S11.6	a.,				
9		Total FIil Rate ReYenus				
10	522	Meured Revea1111				
11	522.1	fbldllllll	\$ 21,894	\$ 21,894	37	30
12		Olmcn:iaJ	42,545	15,314	1	
13		Industrial				
14	S22.4	Pliblic Autorbities				
15	S22.5	Mlitipit Family Dwellings				
16		Tot81 Measured lteYenus	\$	\$ 37		30
17						
18	S24	CMCSfromOcherSystems	\$	\$ 37		
19		Sub TOlal Sewage Sales	\$	\$ 37		
20	.536	Otller Sewer RMllleS				
21	400	TOTAL OPERATING REVENUES	\$	\$ 37		

Bil.LINC ROVTINE

Rq.Gillbe l'ollowiag---il-,sforS11..S 522:

l. ttlepcrod f...ialfilli.....

1. l'illeperiocl...111111nareradllld..daleC1111om111Mbiled. S

OPERATING EXPENSES (Account 41)

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

1. Expense in the specified period is the expense for the year.
2. If two or more systems are opened, the amount of a certain kind maintenance should be subdivided to show separately the expense for each system in column (d), (e), (f).
3. If the expense is carried forward from a previous year, explain in footnotes.
4. Name of person in charge, if applicable, in column (g).

U	Account	Description	To Current Year	Change from Preceding Year			
1	701.1	Salaries and Wages-Employees					
2	702.1	Utilities and Wages, Overtime, Pension, Major Stockholdings					
3	104.1	Employee Pension Benefits					
4	710	<b>Purchased Sewer Treatment</b>					
5	711	Structure--1	3,228	(1,728)			
6	715	Electric Power	13,944	6,451 (1)			
7	116	Fuel for Power Production					
8	711	-	2,533	914 (2)			
9	120	Materials and Supplies	190	190			
10	730	Contract Services	62,118	33,411 (3)			
11	740	RCIS					
12	750	T					
13	155	<b>Insurance</b>	1,146	(252)			
14	76	Legal/Policy Commission	7,353	(10,053)			
15	770	Bad Debt					
16	775	Miscellaneous	166	(1,241)			
17		Subtotal Operating	\$90,692	\$27,726			

- Notes:
- (1) The Company incurred increased electric costs due to lift station pumping.
  - (2) The Company incurred increased chemicals due to increased lift station.
  - (3) The Company incurred increased contract services due to increased costs associated with semi-annual ground/surface treatment, snipping, maintenance & professional fees.

Sewer Utility

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

1. Report below the pertiaall'S coaceming the ll\Olt.a.adon of utility plant acquisition adjUSIJMIII and otherainomutioa debits of emliCs -'ich !date IO utility openlioas and arc 1101.pnMCK:d for dsNherc.
2. Indicate cost basis Upoc wfaidt debit/credit IIIIOllization IIIIOUIII wis derived.
3. Toll amortZllioa lfflOlllll for ACCOIIIIIS406ad407 should agr"CC withSchoduk f..2. liaa 6 and 7, . and appliable balance st.t accountschedules.

#	Item a	Basis (b)	Percent (c)	Amount (d)
1	Amortimion of Utility Plant Acquisition Adjustment - Acct 406			
2		None		
3				
4				
5				
6				
7				
8				
9				
10	monization Expense Other-Acct 407			
11	Organization Costs	\$1,000		
12				
13				
14				
15				
16				
17				
18	TOTAL	\$1,000		

F-SO TAXES CHARGED DURING VIAR (Accounts 408 and 409)

1. 111is...is..W1Dpwille..dmribaliaaollOIII1111CS-.,dID1IPClaliCIIISadadicrfinll--.d.ilgdie:,ar.
2. 11icaa, reptcollDmlolta lhalld.. lated mld:rda lleldit&ol" Fedenl." "Scltc. • aad "l. ocd.
3. 1111 ... IO wWcbta.:sbaqed-dillil-.tthauld be showft lacollai (C) IO (e),
4. **For- mforwtiicllit--.10...-10 . -alle1Da diebamoll1111FTI hg .ta.**
5. Tlletoll llm\_.,u,...\_llallaa(b)....lllapetwidaa.....llyCIII-#(d)l/ISclledwF..31"Ac:andnd PrepaldTnm."
6. Dom illdack iD lhis schodaleealrieswid ,apea tO - -- -., collectld1111'1111da payroll.....\_ortllenria pendillgnmmillal oflllcll taxes todle11Ddng dlorily,

Line #	Description	Classification	DISRIBTRION OF TAXES CHARGED			
			Total Taxes Charged During Year (b)	Taxes Other.. Income (Account 408) (c)	Income Tax (ACCNDt 409.1)	Odaerl... & Dcdadcom laeemeTaus (Accoaat 409.2) e
1		FEDERAL				
2	Income Tax					
3						
4						
5						
6						
7			Total Federal			
8		STATE				
9	9189SiMaTax					
10	Propeny Tax		55,514	55,514		
11						
12						
13						
14						
15			Total State	55,514	55,514	
16		LOCAL				
17	own of Atkinson		5,217	9,217		
18						
19						
20						
21						
22						
23			Total Local	9,217	9,217	
24			<b>TOTAL TAXES</b>	<b>14,731</b>	14,731	

Sewer Utility

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

Report below a reconciliation of reported net income for the year with taxable income used to compute federal income tax. This should show computations of such as we account. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

Line #	Particular	Amount
1	Net income for the year per Income Statement, Schedule F-2	
2	Income taxes per Income Statement, Schedule F-2 plus any adjustment to Retained	
3	Earnings, Account 215.	
4	Other reconciling amounts	
5		
6	AAWWR has not yet filed its 2022 tax returns.	
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Federal Taxable Net Income	
22	Computation of Tax	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		



Sewer Utility

F-57 DONATIONS AND GIFTS

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

Line #	Name of Recipient a	Purpose b	Account Number Charged c	Amount d
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37			TOTAL	

Utility

F-58 DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Separate amounts originally charged to clearing should be allocated to Utility Department, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining the allocation of salaries and wages originally allocated to clearing accounts a method of approximation may be used if substantially correct results may be used.

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

Setrer Utility

S-1 REVENUE BY RATES

1. Report below, for rateschedule illeffectdwiagtbe )CN', mauellld avaae awabcrof aistomas.
2. If the sales under any rate schedule areclassi(ied in then OCIO PCYeUUC ac:count, list she ni&o schedule under cada applic:tble accoant subhldiag.
3. Where diesame customers areSCMld undermo le drm oneiale schedule in diesame revenue account dassific:atioa, the CDCries iD c:olaat (c) fOr the specitl schedule should denote the duplicaliOG ia number of seponedc:ustoffia'S.
4. Number of custamas should be reported on the basis ofDIllllberof meters, plus numb« offll& rllle **ACCONU**. exceptlb1t where sepantemetrradinp arc lddod for billmg purposes, oac customcrDID be counted r«eachl gN)lpOfmda'Ssoadded. The111U1ge manberof castcJmcrstllelllSdie l-wenige of the t-'w: figures ll lbe close of each IIOD111.

UM #	Acct #	NamkrMd Tade of RaceSeW.ae	Revenue (b)	Average # of Customers (c)
1	521	Flat Rate		
2	S21.1	Residmtw		
3	S21.2	IQxinelcia		
4	S21.3	lhldmtrial		
5	S11.4	Aulborides		
6	S11.5	Mulliple Fmly Dwelling		
7	S21.6	Odler		
8				
9				
		SUBTOTAL Acct S11		
10	522	Mnsared		
11	522.1	Residential	\$21,194	37
12	S21.2	COlllllleml	42,545	
13	522.3			
14	522.4	Aulborides		
15	522.5	Family Dwlding		
16				
17				
		SUBTOTAL Acct 522	\$64,439	
18	524	Other Systems		
19	S36	Other Revenues		
20		TOTAL	\$64,439	37

Sewer Utility

8-4 SEWERAGE TREATMENT FACILITIES

Name/ID	Type	Year CODStnleted	Rated C1ucihi (CPD)	Tetal Processed ForYear(ia 1,000uls.)
Sewer Ttc11mcnt Plant	Wetland Treatment Cells	2001	38.800	1.386

LIFT STATIONS

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

Name/ID	Area/Served	Number of Pumps	HP of Lift Station	Total Installed Capacity (f-ID)	Total Pumps (NICE For Year fns)	Total Capacity Storage (Cns)	Total Forced Storage (Cns)	Type of Treatment DC**
None								

.. OloriMtio (C), Fillral!Aln (F), OlemicaJ Mditlon (CA), Odler (0)

Utility

S-7 TANKS, STANDPIP RESERVOIRS  
(b:Wollllb\_.lllt...\_)

Name	TYDI	Material	Size	Year	Opal Coffred	Offflow In.	Area SeMld
Atrnloft Lap,m Poad#2	Lagoon	HDPE/llla'	SM	2001	Opca	154.S	EfflircSystan
<b>PoodIJ</b>	Pond	HDP Elina	12M	2009	Open	191	EntircSystan
Buildings							
2 • 3,000 gal Primary Tank	Septic	Coaade		2021	CcMn,d		
1 -2.,000 pl s-mdlyTank	Septic	CODCl'dc		2<121	CcMn,d		
81ilding6							
2 -3,000 pl Primary Tank	Septic	COlla'de		2022	CcMn,d		
1 - 2,000 pl Secondary Tank	Sq.tie	Conadc		2022	COft'led		
AOS Tanks for Building 3 • 6							
2- S,000 Amilion Tanks	Amlioa			2021	CcMn,d		
3 - S,000 Settling Tank	Settling	Cooa=		2021	CCMred		

S-8 ACTIVE SERVICES, MEASURED AND FLAT RATES  
o.,dadcOaly PlapatyOwaed by dwUtility)

	1 1/2"	1"	1"	4"	1"	1"	1"	•••	•••	18"	TOTAL
Grvily Services											3
Fon:alSavices											
Mctas											
Mmliciml:				PrYllle:							

S-9 NUMBER AND TYPE OF CUSFOMERS

Residential	COMMERCIAL	INDUS.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*
59				60	60	

•o...wib"{E}"if---

StwerUtility

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

	<b>Iron Dactile</b>	<b>Cast</b>	<b>PVC</b>	<b>Non-PVC Plastic</b>	<b>Transite</b>	<b>Cement</b>	<b>Calvanbed Steel</b>	<b>Conner</b>	<b>TOTAL</b>
1"									
1 1/2"									
2"									
3"									
4"				20					20
6"				1,583					1,583
8"				2,930					2,930
10"									
12"									
14"									
16"									
18"									
20"									
24"									
30"									
36"									
42"									
48"									
<b>TOTAL</b>				<b>4,533</b>					<b>4,533</b>