



State of New Hampshire

Public Utilities Commission

Concord

Water Utilities - Classes A and B

ANNUAL REPORT	SIGNED
ENTERED	KE
CHECKED	
AUDITED	
SUMMARIZED	
CLOSED	

ANNUAL REPORT  
OF

Abenaki Water Company  
(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, 2018

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

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

**INFORMATION SHEET**

1. Name of the Utility:
2. Officer or individual to whom the **ANNUAL REPORT** request should be mailed:  
Name: Pauline Doucette  
Title: President  
Street: 32 Artisan Court #2  
City/State/Zip Code: Gilford, NH 03249  
E-Mail address:
3. Telephone including Area Code: 603-293-8580
4. Officer or individual to whom the **N.H. UTILITY ASSESSMENT TAX** should be mailed:

Name: Pauline Doucette  
Title: President  
Street: 32 Artisan Court #2  
City/State/Zip Code: Gilford, NH 03249  
E-mail address: pdoucette@newenglandservicecompany.com

5. Telephone including Area Code: 603-293-8580
6. The names and titles of principal general officers are: **(Effective: 5/1/2018)**

<u>Name</u>	<u>Title</u>	<u>E-Mail Address</u>
Pauline Doucette	President	pdoucette@newenglandservicecompany.com
Donald J.E. Vaughan	Chairman	dvaughan@newenglandservicecompany.com
Nick LaChance	Treasurer	nlachance@newenglandservicecompany.com
Sheryl Fairchild	Secretary	sfairchild@newenglandservicecompany.com

The above information is requested for our office directory.

**N.H. PUBLIC UTILITIES COMMISSION**

21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301  
(603) 271-2431

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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 and 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: **None**
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  
  
TO THE  
STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION  
For the year ended December 31,  
2018

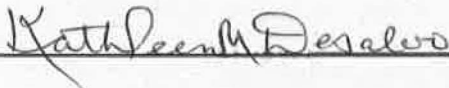
State of New Hampshire.  
County of Belknap

I, the undersigned, Pauline Doucette 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 April 1<sup>st</sup>, 2019

  
\_\_\_\_\_

\_\_\_\_\_  
KATHLEEN M. DeSALVO, Notary Public  
State of New Hampshire  
My Commission Expires March 23, 2021

## A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	President	Pauline Doucette	Belmont, N. H.	\$ -
2	Chairman	Donald J. E. Vaughan	Southbridge, Ma.	-
3	Treasurer	Nick LaChance	Simbury, Ct.	-
4	Secretary	Sheryl Fairchild	Torrington, Ct.	-
5				
6				
7				
8				
9				
10				

## LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	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						
18						
19						
20						
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**

<b>Line No.</b>					
1	Indicate total of voting power of security holders at close of year: 100%		100		
2	Indicate total number of shareholders of record at close of year according to classes of stock:		1		
3					
4					
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: 2/21/19 at 32 Artisan Ct., Gofford, NH				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	<b>Name</b>	<b>Address</b>	<b>No. of Votes</b>	<b>Number of Shares Owned</b>	
				<b>Common</b>	<b>Preferred</b>
8	New England Service Company	37 Northwest Dr., Plainville, Ct. 06062	100	100	0
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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.	6,000	158	18	Sub Totals Forward:	6,900	663
2	Bow, N.H.	300	95	17			
3	Carroll, N.H.	600	410	18			
4				19			
5	Note: Of the 158 customers in			20			
6	Belmont N. H., 156 of them are			21			
7	also sewer customers.			22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15	Sub Totals Forward:	6,900	663	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.	323,863
2	City of Laconia	Laconia, N. H.	51,976
3	Ti-Sales	Sudbury, MA	14,747
4	Upton & Hatfield, LLP	Concord, N. H.	13,372
5	Stephen P. St. Cyr & Associates	Biddeford, Me.	43,140
6	Dworkin, Hillman, LaMorte, P. C.	Shelton, Ct.	23,500
7	Eversource	Dallas, TX	32,017
8	FXLyons		66,223
9	Omni Mt. Washington Hotel	Bretton Woods, NH	34,681
10	Dawson's Excavation LLC		11,224
11	Harcros Chemicals		10,089
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29			
30	Total		\$ 624,832

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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	\$ 323,863	\$ 23,866	\$ 226,989	\$ 73,008
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				Totals	\$ 323,863	\$ 23,866	\$ 226,989	\$ 73,008

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

Yes.

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	NESC / Abenaki Affiliate Agreement	624	Pumping Labor and Expenses	45,424
13		631	Maintenance of Structures	2,672
14		633	Maintenance of Pumping Equipment	2,627
15		642	Treatment Operation Labor and Expenses	11,621
16		652	Maintenance of Treatment Equipment	2,676
17		663	Meter Expenses	581
		664	Customer Installation Expenses	220
18		673	Maintenance of T&D Mains	9,842
19		675	Maintenance of Services	4,820
20		676	Maintenance of Meters	1,799
21		677	Maintenance of Hydrants	4,567
22		775	Sewer Collection/Pumping Expenses	5,777
23		902	Meter Reading Expenses	6,173
24		903	Customer Records and Collection Expenses	25,654
25		920	Admin & General Salaries	75,312
26		921	Office Supplies and Other Expenses	20,847
27		923	Outside Services	854
28		924	Property Insurance	-92
29		930	Miscellaneous General Expenses	1,578
30		934	Maintenance of Vehicle	1,954
31		950	Maintenance of General Plant	2,083
32			<b>Total</b>	<b>\$ 226,989</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			
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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							
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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 (\$) old	Amount
1	See schedule A-8				
2					
3					
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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						
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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. 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. The Company plans to digitize its maps at all three 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. At Rosebrook, the Company replaced the well 1 pump, installed a SCADA system, installed radio reads and replaced 2 hydrants. At White Rock, the Company replaced a chemical feed pump and completed a meter pit project. 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 17-185. The step 2 phase regarding the the scope of engineering related to the pressure reduction project is underway. The Company is in the process of acquiring the assets of Tioga River Water Co. in DW 18-108. The PUC is investigating the tax effect changes for its Lakeland and White Rock divisions.
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 410 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 applicable to operations. The Company anticipates that overall wages will decrease due changes in staff.
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	\$ 2,945,909	\$ 2,859,233	\$ 86,676
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 1,285,619	\$ 1,225,049	60,570
3	Net Plant		\$ 1,660,290	\$ 1,634,184	\$ 26,106
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(13,485)	22,750	(36,235)
5	Total Net Utility Plant		\$ 1,646,805	\$ 1,656,934	\$ (10,129)
<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	6,558	4,718	1,840
12	Other Investments	F-16			
13	Special Funds(126-128)	F-17			
14	Total Other Property & Investments		\$ 6,558	\$ 4,718	\$ 1,840
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		16,358	10,318	6,040
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	14,312	18,070	(3,758)
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	10,606	12,116	(1,510)
25	Stores Expense (161)				
26	Prepayments-Other (162)	F-23	2,738	2,379	359
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	55,748	62,546	(6,798)
31	Misc. Current and Accrued Assets (174)	F-24			
32	Total Current and Accrued Assets		\$ 99,762	\$ 105,429	\$ (5,667)
<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	103,023	84,451	18,572
35	Clearing Accounts (184)				
36	Temporary Facilities (185)				
37	Miscellaneous Deferred Debits (186)	F-28	237,290	132,414	104,876
38	Research & Development Expenditures (187)	F-29			
39	Accumulated Deferred Income Taxes (190) - Note 2	F-30	39,800	28,000	11,800
40	Total Deferred Debits		\$ 380,113	\$ 244,865	\$ 135,248
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			\$ 2,133,238	\$ 2,011,946	\$ 121,292

**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	620,021	589,521	30,500
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34			
10	Retained Earnings (214-215)	F-3	86,877	51,443	35,434
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 706,898	\$ 640,964	\$ 65,934
<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	525,432	566,839	(41,407)
17	Total Long-Term Debt - Note 1		\$ 525,432	\$ 566,839	\$ (41,407)
<b>CURRENT AND ACCRUED LIABILITIES</b>					
18	Accounts Payable (231)		25,669	8,412	17,257
19	Notes Payable (232)	F-36	90,000	26,612	63,388
20	Accounts Payable to Associated Co. (233)	F-37	224,688	199,478	25,210
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)				
23	Accrued Taxes (236)	F-38	(1,231)	400	(1,631)
24	Accrued Interest (237)		3,798	1,807	1,991
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		\$ 342,924	\$ 236,709	\$ 106,215
<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	200,359	189,151	11,208
37	Other (283)	F-45			
38	Total Deferred Credits		\$ 200,359	\$ 189,151	\$ 11,208
<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	635,660	635,660	-
45	Accumulated Amortization of C.I.A.C. (272)	F-46	278,035	257,377	20,658
46	Total Net C.I.A.C.		\$ 357,625	\$ 378,283	\$ (20,658)
46	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		\$ 2,133,238	\$ 2,011,946	\$ 121,292

**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.

**Note 2:**

In 2016 and 2017 the Company is reporting the deferred income tax recoverable as deferred debit - accumulated deferred income taxes.

## 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	\$ 633,885	\$ 640,896	\$ (7,011)
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	433,892	497,153	(63,261)
4	Depreciation Expense (403)	F-12	102,770	96,171	6,599
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(20,658)	(20,821)	163
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	4,358	4,358	-
7	Amortization Expense-Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50	31,374	30,720	654
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		(9,712)	28,770	(38,482)
10	<b>Total Operating Expenses</b>		<b>\$ 542,024</b>	<b>\$ 636,351</b>	<b>\$ (94,327)</b>
11	Net Operating Income (Loss)		91,861	4,545	87,316
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>\$ 91,861</b>	<b>\$ 4,545</b>	<b>\$ 87,316</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53			
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	5,459	6,033	(574)
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	(36,234)		
23	<b>Total Other Income and Deductions</b>		<b>\$ (30,775)</b>	<b>\$ 6,033</b>	<b>(36,808)</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	23,360	22,076	1,284
28	Amortization of Debt Discount & Expense (428)	F-25	2,292	2,291	1
29	Amortization of Premium on Debt (429)	F-25			
30	<b>Total Interest Expense</b>		<b>\$ 25,652</b>	<b>\$ 24,367</b>	<b>\$ 1,285</b>
31	<b>Income Before Extraordinary Items</b>		<b>35,434</b>	<b>(13,789)</b>	<b>49,223</b>
<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>\$ 35,434</b>	<b>\$ (13,789)</b>	<b>\$ 49,223</b>

## F-2 STATEMENT OF INCOME by SYSTEM

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	LMC (c)	WR (d)	Rosebrook (e)	Total (f)
<b>UTILITY OPERATING INCOME</b>						
1	Operating Revenues(400)	F-47	\$ 252,087	\$ 91,528	\$ 290,270	\$ 633,885
2	Operating Expenses:					
3	Operating and Maintenance Expense (401)	F-48	\$ 172,107	\$ 68,817	\$ 192,968	\$ 433,892
4	Depreciation Expense (403)	F-12	26,039	18,690	58,041	102,770
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(1,419)	(5,139)	(14,100)	(20,658)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	3,269	1,089		4,358
7	Amortization Expense-Other (407)	F-49				
8	Taxes Other Than Income (408.1-408.13)	F-50	8,465	9,819	13,090	31,374
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		10,700	199	(20,611)	(9,712)
10	<b>Total Operating Expenses</b>		<b>\$ 219,161</b>	<b>\$ 93,475</b>	<b>\$ 229,388</b>	<b>\$ 542,024</b>
11	Net Operating Income (Loss)		\$ 32,926	\$ (1,947)	\$ 60,882	\$ 91,861
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>\$ 32,926</b>	<b>\$ (1,947)</b>	<b>\$ 60,882</b>	<b>\$ 91,861</b>
<b>OTHER INCOME AND DEDUCTIONS</b>						
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53				
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53				
17	Equity in Earnings of Subsidiary Companies (418)					
18	Interest and Dividend Income (419)	F-54	1,351	451	3,657	5,459
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			(36,234)	(36,234)
23	<b>Total Other Income and Deductions</b>		<b>\$ 1,351</b>	<b>\$ 451</b>	<b>\$ (32,577)</b>	<b>\$ (30,775)</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	5,907	2,046	15,407	23,360
28	Amortization of Debt Discount & Expense (428)	F-25	1,623	541	128	2,292
29	Amortization of Premium on Debt (429)	F-25				
30	<b>Total Interest Expense</b>		<b>\$ 7,530</b>	<b>\$ 2,587</b>	<b>\$ 15,535</b>	<b>\$ 25,652</b>
31	Income Before Extraordinary Items		26,747	(4,083)	12,770	35,434
<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>\$ 26,747</b>	<b>\$ (4,083)</b>	<b>\$ 12,770</b>	<b>\$ 35,434</b>



## 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)	\$ 51,443	\$ 65,231	\$ (13,788)
2	Balance Transferred from Income (435)	35,434	(13,789)	49,223
3	Appropriations of Retained Earnings (436)			
4	Dividends Declared-Preferred Stock (437)			
5	Dividends Declared-Common Stock (438)			
6	Adjustments to Retained Earnings (439)		1	(1)
7	Net Change to Unappropriated Retained Earnings	\$ 35,434	\$ (13,788)	\$ 49,222
8	Unappropriated Retained Earnings (end of period) (215)	\$ 86,877	\$ 51,443	\$ 35,434
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 86,877	\$ 51,443	\$ 35,434

## 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.	
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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 2018 (b)	Prior Year 2017 (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ 35,434	\$ (13,791)
3	Adjustment to Retained Earnings		
4	Depreciation	102,770	112,152
5	Amortization	(16,300)	
6	Deferred Income Taxes and Investment Tax Credits (Net)	(10,010)	27,800
7	Capitalized Allowance For Funds Used During Construction		
8	Other (Net): Change in current assets and liabilities	(55,593)	(12,229)
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 56,301	\$ 113,932
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 56,301	\$ 113,932
12	Less dividends-preferred		
13	-common		
14	Net From Internal Sources	\$ 56,301	\$ 113,932
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)		
17	Preferred Stock (C)		
18	Common Stock (C)		
19	Net Increase In Short Term Debt (D)	90,000	
20	Other (Net): Other Paid in Capital	30,500	
21	Contribution in Aid of Construction		
22	Total From External Sources	\$ 120,500	\$ -
23	Other Sources (E)		
24	Net Decrease In Working Capital Excluding short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$ 176,801	\$ 113,932

## 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 2018 (b)	Prior Year 2017 (c)
27	<b>Construction and Plant Expenditures (Incl. land)</b>		
28	Gross Additions		
29	Water Plant	127,062	231,607
30	Nonutility Plant		
31	Other		(1,398)
32	<b>Total Gross Additions</b>	<b>\$ 127,062</b>	<b>\$ 230,209</b>
33	Less: Capitalized Allowance for Funds Used During Construction		
34	<b>Total Construction and Plant Expenditures</b>	<b>\$ 127,062</b>	<b>\$ 230,209</b>
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	43,698	42,119
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	<b>Total Retirement of Debt and Securities</b>	<b>43,698</b>	<b>42,119</b>
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>\$ 170,760</b>	<b>\$ 272,328</b>

**NOTES TO SCHEDULE F-5**

Line No.	DESCRIPTION	Current Year 2018	Prior Year 2017
	Beginning Cash Balance	\$ 10,317	\$ 168,713
	Total Financial Resources Provided	176,801	113,932
	Total Financial Resources Used	170,760	272,328
	Ending Cash Balance	<u>\$ 16,358</u>	<u>\$ 10,317</u>

**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	\$ 2,940,292	\$ 2,859,033	\$ 81,259
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	5,617	200	5,417
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 2,945,909	\$ 2,859,233	\$ 86,676
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 1,285,619	\$ 1,225,049	\$ 60,570
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		\$ 1,285,619	\$ 1,225,049	\$ 60,570
16	Net Plant		\$ 1,660,290	\$ 1,634,184	\$ 26,106

**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)	(311,025)	(36,234)
3				
4				
5				
6	Total Plant Acquisition Adjustments	\$ (347,259)	\$ (311,025)	\$ (36,234)
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)	\$ 22,750	\$ (36,234)

**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	\$ 792,154	\$ 790,910	\$ 1,244
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	706	94	612
7	Completed Construction Not Classified (106)	F-10			
8	<b>Total Utility Plant</b>		<b>\$ 792,860</b>	<b>\$ 791,004</b>	<b>\$ 1,856</b>
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 361,365	\$ 332,057	\$ 29,308
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	<b>Total Accumulated Depreciation &amp; Amortization</b>		<b>\$ 361,365</b>	<b>\$ 332,057</b>	<b>\$ 29,308</b>
16	<b>Net Plant</b>		<b>\$ 431,495</b>	<b>\$ 458,947</b>	<b>\$ (27,452)</b>

**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	<b>Acquisition Adjustments (114)</b>			
2	Rosebrook			-
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	<b>Total Plant Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7	<b>Accumulated Amortization (115)</b>			
8	Rosebrook			-
9				
10				
11				
12	<b>Total Accumulated Amortization</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
13	<b>Net Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	\$ 555,358	\$ 533,728	\$ 21,630
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	1,012		1,012
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 556,370	\$ 533,728	\$ 22,642
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 238,485	\$ 219,411	\$ 19,074
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		\$ 238,485	\$ 219,411	\$ 19,074
16	Net Plant		\$ 317,885	\$ 314,317	\$ 3,568

**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			-
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -
7	Accumulated Amortization (115)			
8	Rosebrook			-
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	\$ 1,592,780	\$ 1,534,395	\$ 58,385
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	108	3,793
7	Completed Construction Not Classified (106)	F-10			
8	<b>Total Utility Plant</b>		<b>\$ 1,596,679</b>	<b>\$ 1,534,501</b>	<b>\$ 62,178</b>
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 685,769	\$ 673,581	\$ 12,188
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	<b>Total Accumulated Depreciation &amp; Amortization</b>		<b>\$ 685,769</b>	<b>\$ 673,581</b>	<b>\$ 12,188</b>
16	<b>Net Plant</b>		<b>\$ 910,910</b>	<b>\$ 860,920</b>	<b>\$ 49,990</b>

**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	<b>Acquisition Adjustments (114)</b>			
2	Rosebrook	(347,259)	(311,025)	(36,234)
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	<b>Total Plant Acquisition Adjustments</b>	<b>\$ (347,259)</b>	<b>\$ (311,025)</b>	<b>\$ (36,234)</b>
7	<b>Accumulated Amortization (115)</b>			
8	Rosebrook	333,775	333,775	-
9				
10				
11				
12	<b>Total Accumulated Amortization</b>	<b>\$ 333,775</b>	<b>\$ 333,775</b>	<b>\$ -</b>
13	<b>Net Acquisition Adjustments</b>	<b>\$ (13,484)</b>	<b>\$ 22,750</b>	<b>\$ (36,234)</b>



## 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					133,816
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 133,816	\$ -			\$ -	\$ 133,816
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	13,207					13,207
8	304 Structures and Improvements	338,097					338,097
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	452,228					452,228
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment	13,700					13,700
15	311 Pumping Equipment	359,986	35,483	23,551			371,918
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 1,177,218	\$ 35,483	\$ 23,551	\$ -	\$ -	\$ 1,189,150
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	234,618					234,618
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 234,618	\$ -	\$ -	\$ -	\$ -	\$ 234,618

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	127,759					127,759
28	331 Transmission and Distribution Mains	559,031	3,882	5			562,908
29	333 Services	79,975	16,873	55	116		96,909
30	334 Meters and Meter Installations	275,224	19,800	18,635	(1,628)		274,761
31	335 Hydrants	48,720	35,281	4,312	87		79,776
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 1,097,422	\$ 75,836	\$ 23,007	\$ (1,425)	\$ -	\$ 1,148,826
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	4,113	1,016		(106)		5,023
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	51,601	1,353		4,193		57,147
44	347 Computer Equipment	21,536	13,374		(1,906)		33,004
45	348 Other Tangible Equipment	764					764
46	Total General Equipmet	104,900	15,743	-	2,181	-	122,824
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	7,204					7,204
51	Total Sewer Plant	\$ 111,059	\$ -	\$ -	\$ -	\$ -	\$ 111,059
52	Total (Accounts 101 and 106)	\$ 2,859,033	\$ 127,062	\$ 46,558	\$ 756	\$ -	\$ 2,940,293
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 2,859,033	\$ 127,062	\$ 46,558	\$ 756	\$ -	\$ 2,940,293

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

\*\* For each amount comprising the reported balance and changes in Account 104, Utility Plant Purchased or Sold, state the property purchased or sold, name of vendor or purchaser, and date of transaction.

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

None

## F-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					128,391
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 367,686	\$ -	\$ -	\$ -	\$ -	\$ 367,686
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	19,562	173				19,735
30	334 Meters and Meter Installations	45,023	763				46,386
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 212,767	\$ 936	\$ -	\$ -	\$ -	\$ 213,703
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	7,146	308				7,454
45	348 Other Tangible Equipment						
46	Total General Equipment	7,635	308	-	-	-	7,943
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)	\$ 790,910	\$ 1,244	\$ -	\$ -	\$ -	\$ 792,154
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant In Service	\$ 790,910	\$ 1,244	\$ -	\$ -	\$ -	\$ 792,154

## 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					22,880
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 22,880	\$ -			\$ -	\$ 22,880
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	72,758	848	700			72,906
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 181,640	\$ 848	\$ 700	\$ -	\$ -	\$ 181,768
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					185,823
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 185,823	\$ -	\$ -	\$ -	\$ -	\$ 185,823
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	58,659	3,882	5			62,536
29	333 Services	28,251	1,250				29,501
30	334 Meters and Meter Installations	28,852	16,156				44,808
31	335 Hydrants	1,200					1,200
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 138,178	\$ 21,288	\$ 5	\$ -	\$ -	\$ 159,461
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	4,117	199				4,316
45	348 Other Tangible Equipment	764					764
46	Total General Equipment	5,207	199	-	-	-	5,406
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)	\$ 533,728	\$ 22,335	\$ 705	\$ -	\$ -	\$ 555,358
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant In Service	\$ 533,728	\$ 22,335	\$ 705	\$ -	\$ -	\$ 555,358

## 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					42,294
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 42,294	\$ -			\$ -	\$ 42,294
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights						-
8	304 Structures and Improvements	246,508					246,508
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						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	158,837	34,635	22,851			170,621
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 627,892	\$ 34,635	\$ 22,851	\$ -	\$ -	\$ 639,676
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	459,133					459,133
29	333 Services	32,162	15,450	55	116		47,673
30	334 Meters and Meter Installations	200,947	2,881	18,635	(1,628)		183,565
31	335 Hydrants	47,520	35,281	4,312	87		78,576
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 746,475	\$ 53,612	\$ 23,002	\$ (1,425)	\$ -	\$ 775,660
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	4,113	1,016		(106)		5,023
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	49,829	1,353		4,193		55,375
44	347 Computer Equipment	10,274	12,887		(1,906)		21,235
45	348 Other Tangible Equipment						
46	Total General Equipmet	91,102	15,236	-	2,181	-	108,519
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)	\$ 1,534,394	\$ 103,483	\$ 45,853	\$ 756	\$ -	\$ 1,592,780
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant In Service	\$ 1,534,394	\$ 103,483	\$ 45,853	\$ 756	\$ -	\$ 1,592,780

**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 its 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 Digitized Maps	706		
2	WR Digitized Maps	1,012		
3	RB Digitized Maps	3,899		
4	Total	5,617		-
5				
6				
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**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	\$ 1,225,049
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	102,770
3	Net charges for plant retired	
4	Book cost of plant retired	46,558
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 46,558
8	Other (debit) or credit items	4,358
9		
10	Rounding	
11		
12	Balance end of year	\$ 1,285,619

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

13	Source of Supply and Pumping Plant	\$ 840,305
14	Water Treatment Plant	99,027
15	Transmission and Distribution Plant	233,116
16	General Plant	113,171
17	Total	\$ 1,285,619

**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	\$ 332,057
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	26,039
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	3,269
9		
10	Rounding	
11		
12	Balance end of year	\$ 361,365

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

13	Source of Supply and Pumping Plant	\$ 218,322
14	Water Treatment Plant	13,883
15	Transmission and Distribution Plant	93,184
16	General Plant	35,976
17	Total	\$ 361,365

**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	\$ 219,411
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	18,690
3	Net charges for plant retired	
4	Book cost of plant retired	705
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 705
8	Other (debit) or credit items	1,089
9		
10	Rounding	
11		
12	Balance end of year	\$ 238,485

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

13	Source of Supply and Pumping Plant	\$ 95,075
14	Water Treatment Plant	70,896
15	Transmission and Distribution Plant	50,743
16	General Plant	21,771
17	Total	\$ 238,485

**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	\$ 673,581
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	58,041
3	Net charges for plant retired	
4	Book cost of plant retired	45,853
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 45,853
8	Other (debit) or credit items	
9		
10	Rounding	
11		
12	Balance end of year	\$ 685,769

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

13	Source of Supply and Pumping Plant	\$ 526,908
14	Water Treatment Plant	14,248
15	Transmission and Distribution Plant	89,189
16	General Plant	55,424
17	Total	\$ 685,769

## 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	\$ 133,816		\$ 1,057
2	303 Land & Land Rights	13,207		-
3	304 Structures & Improvements	338,097	2.50%	7,292
4	307 Wells & Springs	452,228	3.30%	14,086
5	310 Power Generation Equipment	13,700	5.00%	685
6	311 Pumping Equipment	371,918	10.00%	24,947
7	320 Water Treatment	234,618	Various	8,230
8	330 Distribution Reservoirs & Standpipes	127,759	2.20%	2,329
9	331 Transmission & Distribution Mains	562,908	2.00%	11,721
10	333 Services	96,909	2.50%	1,948
11	334 Meters & Meter Installations	274,759	5.00%	13,918
12	335 Hydrants	79,776	2.00%	1,420
13	339 Other Plant and Misc. Equip.	6,713	2.45%	-
14	341 Transportation Equipment	26,886	14.29%	3,979
15	343 Tools, Shop & Garage Equipment	5,023	10.00%	139
16	346 Communication Equipment	56,190	5.00%/10.00%	3,822
17	347 Computer Equipment	33,005	14.29%/20.00%	4,231
18	348 Other Tangible Equipment	764	10.00%	14
19	354 Sewer Structures	3,855	2.50%	95
20	361 Sewer Collection Sewer - Gravity	100,000	2.00%	2,000
21	371 Sewer Pumping Equipment	8,161	10.00%	857
22	Rounding	1		-
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 2,940,293		\$ 102,770

**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	310 Power Generation Equipment			
6	311 Pumping Equipment	128,391	10.00%	7,940
7	320 Water Treatment	22,164	3.57%/10.00%	761
8	330 Distribution Reservoirs & Standpipes	106,343	2.0%/2.2%	2,329
9	331 Transmision & Distribution Mains	41,239	2.0%/2.5%	832
10	333 Services	19,735	2.50%	497
11	334 Meters & Meter Installations	46,386	5.00%	2,442
12	335 Hydrants			
13	339 Other Plant and Misc. Equip.			
14	341 Transportation Equipment			
15	343 Tools, Shop & Garage Equipment			
16	346 Communication Equipment	489	14.29%	70
17	347 Computer Equipment	7,454	14.29%/20.00%	1,080
18	348 Other Tangible Equipment			
19	354 Sewer Structures	3,855	2.50%	98
20	361 Sewer Collection Sewer - Gravity	100,000	2.00%	2,000
21	371 Sewer Pumping Equipment	8,161	10%/14.29%	857
22				
23				
24				
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33				
34				
35				
36	<b>Total</b>	<b>\$ 792,154</b>		<b>\$ 26,039</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	\$ 22,880		
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	310 Power Generation Equipment	13,700	5.00%	685
6	311 Pumping Equipment	72,906	5.00%/10.00%	4,334
7	320 Water Treatment	185,823	3.57%	6,637
8	330 Distribution Reservoirs & Standpipes	21,416	Various	
9	331 Transmission & Distribution Mains	62,536	Various	1,708
10	333 Services	29,501	2.50%	686
11	334 Meters & Meter Installations	44,808	5.00%	1,817
12	335 Hydrants	1,200	5.00%	-
13	339 Other Plant and Misc. Equip.			
14	341 Transportation Equipment			
15	343 Tools, Shop & Garage Equipment			
16	346 Communication Equipment	326	14.29%	47
17	347 Computer Equipment	4,316	14.29%/20.00%	792
18	348 Other Tangible Equipment	764	10.00%	14
19	Rounding			1
20				
21				
22				
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32				
33				
34				
35				
36	<b>Total</b>	<b>\$ 555,358</b>		<b>\$ 18,690</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 Acc 403, Depreciation Expense.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 42,294	2.50%	\$ 1,057
2	303 Land & Land Rights	-		
3	304 Structures & Improvements	246,508	2.5%/5.00%	4,854
4	307 Wells & Springs	222,547	3.30%	7,418
5	310 Power Generation Equipment			
6	311 Pumping Equipment	170,621	5.00%/10.00%	12,673
7	320 Water Treatment	26,631	3.57%	832
8	330 Distribution Reservoirs & Standpipes			
9	331 Transmission & Distribution Mains	459,133	2.50%	9,183
10	333 Services	47,673	2.00%	765
11	334 Meters & Meter Installations	183,565	4.55%/5.00%	9,659
12	335 Hydrants	78,576	Various	1,420
13	339 Other Plant and Misc. Equip.	6,713	0.00%	-
14	341 Transportation Equipment	26,886	14.29%	3,979
15	343 Tools, Shop & Garage Equipment	5,023	10.00%	139
16	346 Communication Equipment	55,375	14.29%/20.00%	3,705
17	347 Computer Equipment	21,235	20.00%	2,359
18	348 Other Tangible Equipment			
19	Rounding			(2)
20				
21				
22				
23				
24				
25				
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27				
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31				
32				
33				
34				
35				
36	<b>Total</b>	<b>\$ 1,592,780</b>		<b>\$ 58,041</b>



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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain of Loss From Invest. Disposed of (h)
1	Investment in Associated Companies (Account 123)							
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							
12	Utility Investment-Account 124	None						
13								
14								
15								
16								
17								
18								
19	<b>TOTALS</b>							
20	Other Investments-Account 125							
21	CoBank Investment			4,718		6,558	1,840	
22								
23								
24								
25								
26								
27	<b>TOTALS</b>			\$ 4,718		\$ 6,558	\$ 1,840	
28	Temporary Cash Investments-Account 135	None						
29								
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	\$ 14,312	\$ 18,070	\$ (3,758)
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			
8	Total (Account 141)	\$ 14,312	\$ 18,070	\$ (3,758)
9	Other Accounts Receivable (Account 142)			\$ -
10	<b>Total Notes and Accounts Receivable</b>	\$ 14,312	\$ 18,070	\$ (3,758)
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	<b>Notes and Accounts Receivable-Net</b>	\$ 14,312	\$ 18,070	\$ (3,758)

**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	<b>Accounts Receivable from Associated Companies (Account 145)</b>					
2	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
13	<b>Notes Receivable from Associated Companies (Account 146)</b>					
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	10,606	12,116	(1,510)
5	Totals (Account 151)	\$ 10,606	\$ 12,116	\$ (1,510)
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>	\$ 10,606	\$ 12,116	\$ (1,510)

**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	2,738	2,379	359
5	<b>Totals Prepayments</b>	\$ 2,738	\$ 2,379	\$ 359



## 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		55,748	62,546	(6,798)
19				
20				
21				
22				
23				
24	<b>TOTALS</b>	\$ 55,748	\$ 62,546	\$ (6,798)
25	Misc. Current and Accrued Assets (Account 174)			
26	None			
27				
28				
29				
30				
31				
32	<b>TOTALS</b>			

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)					\$14,752		\$2,292	\$12,460
2									
3									
4									
5									
6									
7	<b>TOTALS</b>					\$14,752	\$0	\$2,292	\$12,460
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	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS					

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Rosebrook Investigation of Source of Supply	25,342			25,342	-
3	Rosebrook Pressure Reduction Study	46,310	11,229			57,539
4	Miscellaneous Investigations	12,799	32,685			45,484
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<b>TOTALS</b>	<b>\$ 84,451</b>	<b>\$ 43,914</b>		<b>\$ 25,342</b>	<b>\$ 103,023</b>

**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	37,695		928	30,155	7,540
3	Investigation of additional water at WR	2,883				2,883
4	Due Diligance - Rosebrook Water	51,931				51,931
5	Due Diligance - Miscellaneous	1,648			1,648	-
6	RWC Pressure Reduction Financing	3,065	1,041			4,106
7	LMC Digitize & Prep Dist Plan	1,864				1,864
8	WR Digitize & Prep Dist Plan	3,695				3,695
9	RWC Digitize & Prep Dist Plan	365				365
10	RBW 2017 Rate Case	20,984	57,786			78,770
11	LMC Cap Study / Streaanline Rate	50			50	-
12	WR Cap Study / Streaanline Rate	25			25	-
13	RBW Cap Study / Streaanline Rate	133			133	-
14	LWC Water Boiling	6,996				6,996
15	LWC ROE		5,873			5,873
16	WR ROE		3,609			3,609
17	RBW ROE	1,080	7,006			8,086
18	WR Water Outage		18,749			18,749
19	WR Infrastructure Upgrade Finance		656			656
20	RBW PUC Audit		8,574			8,574
21	WR Well 1 Pump Failure		8,251			8,251
22						
23						
24						
25						
26						
27	<b>TOTALS</b>	\$ 132,414	\$ 136,887		\$ 32,011	\$ 237,290

**F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)**

1. Describe and show below costs incurred and accounts charged during the year for technological research and development projects initiated, continued or concluded during the year. Report also support to others during the year for jointly-sponsored projects. (Recipient must be identified regardless of affiliation) For any research and development work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others.
2. In column (a) indicate the class of plant or operating function for which the project was undertaken, if payments were made in support of research by others performed outside the company, state the name of the person or organization to whom such payments were made.
3. Show in column (c) all costs incurred for R&D performed internally and in column (d) all costs incurred for R&D performed externally during the current year. In column (e) show the capital or expense account number charged during the year. In column (f) show the amounts related to the accounts charged in column (e). In column (g) show the undistributed costs carried in Account 187, Research and Development Expenditures.
4. If costs have not been segregated for research and development activities or projects, estimates may be submitted for columns (c), (d) and (f) with amounts identified by "Est".
5. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Cost Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	CURRENT YEAR CHARGES		Undistributed Costs (g)
					Account (e)	Amount (f)	
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17	<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	Deferred Income Taxes Recoverable:			
2	LMC	\$ 10,942		\$ 1,480
3	WR	3,647	1,245	
4	Rosebrook	13,411	12,035	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
	<b>TOTALS</b>	\$ 28,000	\$ 13,280	\$ 1,480

Line No.	CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)
	Debited Account Account 410.2 (e)	Amount Credited Account 411.2 (f)	Debits to Account 190		Credits To Account 190		
			Contra Acct. No. (g)	Amount (h)	Contra Acct. No. (i)	Amount (j)	
1							\$ 9,462
2							4,892
3							25,446
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
				\$ -		\$ -	\$ 39,800

**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 207 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>	620,021
21		
22		
23		
24		
25		
26		
27		
28		
29	<b>TOTAL</b>	<b>\$ 620,021</b>

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

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

Line No.	Class and Series of Stock (a)	Year End Balance (b)
1	<b>Discount on Capital Stock (Account 212)</b>	
2	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	126,653	3.68%	5,617			
15	WR CoBank \$300,000 Loan	02/14	02/24	42,218	3.68%	1,872			
16	RBW CoBank \$400,000 Loan	10/16	10/26	369,021	3.55%	14,726			
17	Unamortized Debt Expense			(12,460)					
18	<b>TOTALS</b>			\$ 525,432		\$ 22,215			

**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			\$ 22,500	\$ 291	\$ 291
2	WR Short Term Loan / LOC			13,500	173	173
3	RBW Short Term Loan / LOC			54,000	681	681
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
	<b>TOTALS</b>			\$ 90,000	\$ 1,145	\$ 1,145

**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	<b>Accounts Payable to Associated Companies (Account 233)</b>					
2	NESC	199,332	308,221	333,439	224,550	-
3	VWS	146	398	390	138	
4						
5						
6						
7						
8						
9						
10						
11	<b>TOTALS</b>	\$ 199,478	\$ 308,619	\$ 333,829	\$ 224,688	\$ -
12	<b>Notes Payable to Associated Companies (Account 234)</b>					
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								
3	State Business Taxes	400		(602)	1,029		(1,231)	
4	Utility Property Taxes			6,505	6,506			
5	Local Real Estate Taxes			24,869	24,869			
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	<b>TOTALS</b>	\$ 400	\$ -	\$ 30,772	\$ 32,404	\$ -	\$ (1,231)	\$ -

**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		<b>TOTAL</b>

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

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

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

**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	<b>Total Water Utility</b>	\$ -				\$ -		\$ -	
12	<b>Other: (list separately)</b>								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	<b>Total Other</b>								
23	<b>Total</b>	\$ -				\$ -		\$ -	

## 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		Above are ITC used prior to 12/31/76.		11 1/2%		

## 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	<b>Property Insurance Reserve (Account 261)</b>						
2	None						
3							
4							
5							
6							
7	<b>TOTALS</b>						
8	<b>Injuries and Damages Reserve (Account 262)</b>						
9	None						
10							
11							
12							
13							
14	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
15	<b>Pensions and Benefits Reserve (Account 263)</b>	\$ -					
16	None						
17							
18							
19							
20							
21	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
22	<b>Miscellaneous Operating Reserves (Account 265)</b>						
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)	Credited to Account 411.1 (d)
1	<b>Accelerated Amortization (Account 281)</b>			
2	<b>Water:</b>	None		
3	Pollution Control			
4	Defense Facilities			
5	Total Water			
6	<b>Other (Specify)</b>			
7	<b>TOTALS</b>			
8	<b>Liberalized Depreciation (Account 282)</b>			
9	Water - LMC	54,695	42,212	53,767
10	Water - WR	18,231	46,826	50,423
11	Water - Rosebrook	116,225	96,121	92,177
12	Other			
13	<b>TOTALS</b>	\$ 189,151	\$ 185,159	\$ 196,367
14	<b>Other (Account 283)</b>	None		
15	Water			
16	Other			
17	<b>TOTALS</b>			
18	<b>Total (Accounts 281, 282, 283)</b>			
19	Water	189,151	185,159	196,367
20	Other (Specified)			
21	<b>TOTALS</b>	\$ 189,151	\$ 185,159	\$ 196,367

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
						66,250	9
						21,828	10
						112,281	11
							12
						\$ 200,359	13
							14
							15
							16
							17
						200,359	18
							19
						\$ 200,359	20
							21



**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	
8	Balance end of year (Account 271)	\$ 635,660

**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	\$ 257,377
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	20,658
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 278,035

**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	\$ 10,660
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	\$ 12,079

**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	\$ 64,238
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	\$ 69,377

**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	\$ 182,479
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	14,100
4	Credit for plant retirement	
5	Other (debit) or credit items	
6		
7		
8	Balance end of year	\$ 196,579

**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				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges			

**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	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	Total Credits from all developers or contractors agreements from which cash or property was received		\$ -

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

1. Report below the particulars concerning the amortization of contribution in aid of construction received from developer or contractor agreements and from main extension and customer charges.
2. Indicate basis upon which the total credit for the year was derived, straight line rate and the computed amount for each class of property.
3. Total annual amortization credit for contribution in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contribution in aid of Construction.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	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	2,211
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		14,100
42				
43	<b>TOTALS</b>	<b>\$ 635,660</b>		<b>\$ 20,658</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	
Line No.	Account (a)	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	\$ 487,910	\$ (4,778)	45,043	(1,738)	663	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 487,910	\$ (4,778)	45,043	(1,738)	663	-
7	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	\$ 405	100				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	\$ 24,616	102				
13	Total Other Operating Revenues	\$ 25,021	\$ 202				
14	400 Total Water Operating Revenues	\$ 512,931	\$ (4,576)				
15	<b>SEWER REVENUES</b>						
16	522 Measured Revenues - General Customers	\$ 105,461	\$ (2,430)				
17	536 Other Sewer Revenues	15,493	(5)				
18	Total Sewer Revenues	\$ 120,954	\$ (2,435)				
19	Total Operating Revenues	\$ 633,885	\$ (7,011)				

## 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	\$ 117,012	\$ (10,471)	5,186	(357)	158	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 117,012	\$ (10,471)	5,186	(357)	158	-
<b>OTHER OPERATING REVENUES</b>							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	225	(45)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	13,896	(4)				
13	Total Other Operating Revenues	\$ 14,121	\$ (49)				
14	400 Total Water Operating Revenues	\$ 131,133	\$ (10,520)				
<b>SEWER REVENUES</b>							
16	522 Measured Revenues - General Customers	\$ 105,461	\$ (2,430)				
17	536 Other Sewer Revenues	15,493	(5)				
18	Total Sewer Revenues	\$ 120,954	\$ (2,435)				
19	Total Operating Revenues	\$ 252,087	\$ (12,955)				

**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 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	\$ 80,733	\$ (7,619)	3,626	(349)	95	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 80,733	\$ (7,619)	3,626	(349)	95	-
<b>OTHER OPERATING REVENUES</b>							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	75	75				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	10,720	(194)				
13	Total Other Operating Revenues	\$ 10,795	\$ (119)				
14	400 Total Water Operating Revenues	\$ 91,528	\$ (7,738)				
<b>SEWER REVENUES</b>							
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 91,528	\$ (7,738)				

**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 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	\$ 290,165	\$ 13,312	36,231	(1,032)	410	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 290,165	\$ 13,312	36,231	(1,032)	410	-
<b>OTHER OPERATING REVENUES</b>							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	105	70				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ 105	\$ 70				
14	400 Total Water Operating Revenues	\$ 290,270	\$ 13,382				
<b>SEWER REVENUES</b>							
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 290,270	\$ 13,382				

**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)
1	<b>1. SOURCE OF SUPPLY</b>					
2	<b>Operations</b>					
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	<b>Operations</b>					
22	620 Operation Supervision and Engineering					
23	621 Fuel for Power Production					
24	622 Power Production Labor and Expenses					
25	623 Fuel or Power Purchased for Pumping	32,922	\$ 1,458	1,912	7,260	23,750
26	624 Pumping Labor and Expenses	45,012	(15,580)	7,354	10,713	26,945
27	625 Expenses Transferred-Credit					
28	626 Miscellaneous Expenses	1,858	(293)			1,858
29	627 Rents					
30	Total Operations	\$ 79,792	\$ (14,415)	\$ 9,266	\$ 17,973	\$ 52,553

## 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)
31	<b>2. PUMPING EXPENSES (Cont'd)</b>					
32	<b>Maintenance</b>					
33	630 Maintenance Supervision and Engineering					
34	631 Maintenance of Structures and Improvements	4,471	(1,326)	333	574	3,564
35	632 Maintenance of Power Production Equipment					
36	633 Maintenance of Pumping Equipment	7,901	(16,822)	2,556	846	4,499
37	Total Maintenance	\$ 12,372	\$ (18,148)	\$ 2,889	\$ 1,420	\$ 8,063
38	Total Pumping Expenses	\$ 92,164	\$ (32,563)	\$ 12,155	\$ 19,393	\$ 60,616
39	<b>3. WATER TREATMENT EXPENSES</b>					
40	<b>Operations</b>					
41	640 Operation Supervision and Engineering					
42	641 Chemicals	8,400	(2,829)	1,900	33	6,467
43	642 Operation Labor and Expenses	17,306	(13,119)	1,926	1,969	13,411
44	643 Miscellaneous Expenses					
45	644 Rents					
46	Total Operation	\$ 25,706	\$ (15,948)	\$ 3,826	\$ 2,002	\$ 19,878
47	<b>Maintenance</b>					
48	650 Operation Supervision and Engineering					
49	651 Maintenance of Structures and Improvements					
50	652 Maintenance of Water Treatment Equipment	\$ 2,727	\$ 508	\$ 244	\$ 197	\$ 2,286
51	Total Maintenance	\$ 2,727	\$ 508	\$ 244	\$ 197	\$ 2,286
52	Total Water Treatment Expenses	\$ 28,433	\$ (15,440)	\$ 4,070	\$ 2,199	\$ 22,164
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
54	<b>Operation</b>					
55	660 Operation Supervision and Engineering					
56	661 Storage Facilities Expenses					
57	662 Transmission & Distribution Lines Expenses					
58	663 Meter Expenses	2,120	630	515	174	1,431
59	664 Customer Installations Expenses	268	(1,555)			268
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)
63	<b>TRANSMISSION &amp; DISTRIBUTION EXPENSES (Cont'd)</b>					
64	<b>Operations</b>					
65	666 Rents					
66	Total Operations	\$ 2,388	\$ (925)	\$ 515	\$ 174	\$ 1,699
67	<b>Maintenance</b>					
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	4,097	2,137	341	1,256	2,500
72	674 Maintenance of Fire Mains					
73	675 Maintenance of Services	8,772	1,824	286	1,071	7,415
74	676 Maintenance of Meters	3,325	1,151			3,325
75	677 Maintenance of Hydrants	4,579	(2,402)			4,579
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$ 20,773	\$ 2,710	\$ 627	\$ 2,327	\$ 17,819
78	Total Transmission and Distribution Expenses	\$ 23,161	\$ 1,785	\$ 1,142	\$ 2,501	\$ 19,518
79	<b>SEWER SYSTEM EXPENSES</b>					
80	710 Purchased Sewer Treatment	56,652	(1,786)	56,652		
81	715 Pumping Station Expenses	6,650	38	6,650		
82	775 Pumping Station Maintenance	8,554	(4,084)	8,554		
83	Total Sewer System Expenses	\$ 71,856	\$ (5,832)	\$ 71,856	\$ -	\$ -
84	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>					
85	<b>Operation</b>					
86	901 Supervision					
87	902 Meter Reading Expenses	6,504	(4,816)	1,050	946	4,508
88	903 Customer Records and Collection Expenses	28,323	13,291	8,606	6,928	12,789
89	904 Uncollectible Accounts	135	605	128		7
90	905 Miscellaneous Customer Accounts Expenses					
91	Total Customer Accounts Expenses	\$ 34,962	\$ 9,080	\$ 9,784	\$ 7,874	\$ 17,304
92	<b>6. Sales Expenses</b>					
93	<b>Operations</b>					
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)
95	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
96	<b>Operations</b>					
97	920 Administrative and General Salaries					
98	921 Office Supplies and Other Expenses	20,923	(2,387)	4,856	2,664	13,403
99	922 Administrative Expenses Transferred-Cr.					
100	923 Outside Services Employed	101,549	(6,855)	38,085	22,516	40,948
101	924 Property Insurance	3,109	204	1,057	560	1,492
102	925 Injuries and Damages					
103	926 Employee Pension and Benefits	10,349	(8,127)	2,505	1,238	6,606
104	927 Franchise Requirements					
105	928 Regulatory Commission Expenses	32,555	(941)	23,597	8,138	820
106	929 Duplicate Charges Cr.					
107	930 Miscellaneous General Expenses	12,722	220	2,994	1,731	7,997
108	931 General Rents	-				
109	Total Operation	\$ 181,207	\$ (17,886)	\$ 73,094	\$ 36,847	\$ 71,266
110	<b>Maintenance</b>					
111	950 Maintenance of General Plant	2,109	(2,405)	6	3	2,100
112	Total Administrative and General Expenses	\$ 183,316	\$ (20,291)	\$ 73,100	\$ 36,850	\$ 73,366
113	Total Operation and Maintenance Expenses	\$ 433,892	\$ (63,261)	\$ 172,107	\$ 68,817	\$ 192,968
<b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b>						
	<b>Functional Classification (a)</b>			<b>Operation (b)</b>	<b>Maintenance (c)</b>	<b>Total (d)</b>
114	Source of Supply Expenses			\$ -	\$ -	\$ -
115	Pumping Expenses			79,792	12,372	92,164
116	Water Treatment Expense			25,706	2,727	28,433
117	Transmission and Distribution Expenses			2,388	20,773	23,161
118	Sewer System Expenses			63,302	8,554	71,856
119	Customer Accounts Expenses			34,962		34,962
120	Sales Expenses					
121	Administrative and General Expenses			181,207	2,109	183,316
122	Total			\$ 387,357	\$ 46,535	\$ 433,892



**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	Mains	\$ 106,627	3.125%	\$ 3,269
3	Hydrants	1,224	3.125%	\$ 1,089
4				
5				
6				
7				
8				
9				
10	<b>TOTAL</b>	\$ 107,851		\$ 4,358
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	<b>TOTAL</b>			
38	<b>TOTAL-Account 407</b>			\$ -
39				

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	<b>FEDERAL</b>						
2							
3							
4							
5							
6							
7							
8	<b>STATE</b>						
9	Business Tax	(602)		(602)			
10	Utility Property Tax	6,505	6,505				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	<b>LOCAL</b>						
17	Real Estate	24,869	24,869				
18							
19							
20							
21							
22							
23							
24	<b>TOTALS</b>	\$ 30,772	\$ 31,374	\$ (602)			
	Provision for Deferred taxes			(9,110)			
	Income Taxes			\$ (9,712)			

**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 Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)
1	<b>FEDERAL</b>					
2						
3						
4						
5						
6						
7						
8	<b>STATE</b>					
9	Business Tax	4,000		4,000		
10	Utility Property Tax	1,817	1,817			
11	Other Taxes & Licenses	-				
12						
13						
14						
15						
16	<b>LOCAL</b>					
17	Real Estate	6,648	6,648			
18						
19						
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ 12,465	\$ 8,465	\$ 4,000		

Provision for Deferred taxes  
Income Taxes

6,700  
10,700

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

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)
1	<b>FEDERAL</b>					
2						
3						
4						
5						
6						
7						
8	<b>STATE</b>					
9	Business Tax	99		99		
10	Utility Property Tax	1,226	1,226			
11	Other Taxes & Licenses	-				
12						
13						
14						
15						
16	<b>LOCAL</b>					
17	Real Estate	8,593	8,593			
18						
19						
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ 9,918	\$ 9,819	\$ 99		

Provision for Deferred taxes  
Income Taxes

100  
\$ 199

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

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)
1	<b>FEDERAL</b>					
2						
3						
4						
5						
6						
7						
8	<b>STATE</b>					
9	Business Tax	(4,701)		(4,701)		
10	Utility Property Tax	3,462	3,462			
11	Other Taxes & Licenses	-				
12						
13						
14						
15						
16	<b>LOCAL</b>					
17	Real Estate	9,628	9,628			
18						
19						
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ 8,389	\$ 13,090	\$ (4,701)		
	Provision for Deferred taxes			(15,910)		
	Income Taxes			<u>(20,611)</u>		

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

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

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

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	<b>Gain on disposition of property:</b>			
2	None			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	<b>Total Gain</b>			
13	<b>Loss on disposition of property:</b>			
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. NONE

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6					
7					
8					
9					
10	<b>Total Revenues (Account 415).....</b>	\$ -			\$ -
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>	\$ -			\$ -
33	<b>Taxes: (Accounts 408, 409)</b>				
34	Federal.....				
35	State.....				
36	<b>Total Taxes.....</b>				
37	<b>Net Income (after taxes).....</b>	\$ -			\$ -



**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	\$ 5,458
3	Other Interest	1
4		
5		
6		
7		
8		
9		
10		
11		
12	<b>Total</b>	<b>\$ 5,459</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 - 10% Premiun on Purchase	36,234
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	<b>Total</b>	<b>\$ 36,234</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 income 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	Federal taxable net	\$ -
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		<b>Total</b>		\$ -

**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	5,186	117,012	158	32.82	22.56
9	WR	3,626	80,733	95	38.17	22.27
10	RBW	36,231	290,165	410	88.37	8.01
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	<b>Totals, Account 461 Metered Sales to General Customers</b>	45,043	487,910	663	67.94	10.83
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>	45,043	487,910	663	67.94	10.83

	Sewer System 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)
	<b>Totals, Account 522 Measured Revenues</b>	-	105,461	156	-	
	<b>TOTALS (ACCOUNT 522)</b>		\$ 105,461	156		



## S-4 WATER TREATMENT FACILITIES

Name/ID	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Elevation	Total Production For Year (in K gals)

## S-5 WELLS

Name/ID	Type*	Depth (ft)	Year Installed	Treatment If Separate From Pump Station**	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals)
A Belmont #1	B	300	1969	None	30	30	3	
A Belmont #4	GP	28	1994	Corrosion Control/pH Adjustment	40	40	10	
A Belmont #5	B	880	2007	None	22	32	10	
Total								6,460,820
A Bow Well #1	Dr	426	1966		3	5	1	
A Bow Well #2	Dr	900	1966		18	17	3	
A Bow Well #3	Dr	1045	1987		20	40	5	
Total								6,048,703
Rosebrook Well 1	GP	52	1973	C	300	350	50	
Rosebrook Well 2	GP	46	2004	C	300	435	60	
Total								44,086,000
								56,595,523

\* Dug (D), Driven (Dr), Gravel Packed (GP), Bedrock (B)

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



S-6 PUMP & LIFT STATIONS

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

Name/ID	Area Served	# of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals)	Total Atmospheric Storage (gals)	Total Pressure Storage (gals)	Type of Treatment**
A Belmont Pump #1	Granite Ridge	2	3	30	N/A	0	300	None
A Belmont Pump #2	All Customers	3	10	62	6,460,820	0	0	Corrosion Control/PH Adjustment
A Belmont Maple Hill Sewer Lift Station	Maple Hill	2	3	60	N/A	0	0	
A Bow Storage Building	System	0			N/A	30,000		
A Bow Pump House	System	2	5	160	6,048,703		5,000	C, F
Aetna / Gould	Bretton Woods	2	60	290	44,086,000	650,000		C

\* Excluding fire pumps  
 \*\* Chlorination (C), Filtration (F), Chemical Addition (CA), Other (O)

**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

**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	447	159	49	4	3	3		1			666
Fire Services											
Meters	447	159	49	4	3	3		1			666
Hydrants	Municipal: 0		Private: 64								64

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

Residential	Commercial	INDUSTR.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*
641	22			663		

\* Denote with "(E)" if estimate

**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				190		790
3"			7,460						7,460
4"	510		10,160						10,670
6"	2,818		4,900						7,718
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>34,788</b>		<b>30,550</b>	<b>1,200</b>			<b>2,640</b>		<b>69,178</b>

	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18	Total
<b>LAKELAND</b>													
Production (gals)	518,832	460,660	583,058	458,070	555,292	586,962	536,166	630,448	582,046	450,790	577,570	520,926	6,460,820
Consumption (gals)	406,126	371,135	476,828	377,508	466,438	503,292	538,156	491,361	376,401	394,076	371,262	413,061	5,185,644
UAW	21.72%	19.43%	18.22%	17.59%	16.00%	14.25%	-0.37%	22.06%	35.33%	12.58%	35.72%	20.71%	19.74%
Trailing 12 Month UAW	14.91%	15.11%	15.30%	15.27%	14.92%	14.86%	14.95%	15.15%	15.46%	16.39%	18.48%	19.74%	
AVG. Daily Prod	17,767	17,756	17,889	17,691	17,539	17,574	17,612	17,727	17,303	17,637	17,294	17,700	
AVG Daily Cons	15,118	15,072	15,152	14,989	14,923	14,962	14,978	15,402	14,628	14,651	14,482	14,207	

	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18	Total
<b>WHITE ROCK</b>													
Production (gals)	510,009	392,678	481,877	421,072	517,519	495,692	567,680	554,507	440,968	513,001	553,273	600,427	6,048,703
Consumption (gals)	270,305	248,882	299,297	259,810	357,230	360,543	385,587	318,371	258,015	283,140	286,828	298,205	3,626,213
UAW	47.00%	36.62%	37.89%	38.30%	30.97%	27.26%	32.08%	42.58%	41.49%	44.81%	48.16%	50.33%	40.05%
Trailing 12 Month UAW	32.61%	29.48%	33.66%	34.28%	34.69%	35.07%	36.32%	37.37%	38.05%	39.07%	39.80%	40.05%	
AVG. Daily Prod	15,910	15,908	16,191	16,200	16,297	16,384	16,456	16,599	16,600	16,390	16,606	16,572	
AVG Daily Cons	10,722	10,692	10,742	10,647	10,643	10,638	10,423	10,342	9,985	9,986	9,996	9,935	

	January-18	February-18	March-18	April-18	May-18	June-18	July-18	August-18	September-18	October-18	November-18	December-18	Total
<b>ROSEBROOK</b>													
Production (gals)	4,076,700	4,522,900	4,029,300	2,603,913	3,087,187	3,641,100	3,589,800	4,755,200	3,068,100	3,720,100	2,578,000	4,413,700	44,086,000
Consumption (gals)	3,306,167	3,631,275	3,428,736	1,927,054	2,289,675	3,041,265	2,980,299	3,593,664	2,854,019	3,081,819	2,335,261	3,762,116	36,231,350
Monthly UAW	18.90%	19.71%	14.90%	25.99%	25.83%	16.47%	16.98%	24.43%	6.98%	17.16%	9.42%	14.76%	17.82%
Trailing 12 Month UAW	10.06%	9.89%	11.68%	14.91%	19.32%	19.59%	15.35%	16.68%	22.24%	16.60%	16.52%	17.82%	
AVG. Daily Prod	110,918	112,564	113,436	116,620	117,218	118,378	120,370	121,892	129,915	122,692	120,679	119,930	
AVG Daily Cons	99,270	101,381	102,329	100,310	99,283	100,316	99,561	100,487	101,338	102,323	100,746	99,264	