

Water Utility Class A&B Year Ended December 31, 2018

*Report of
Principal Office*

PENNICHUCK WATER WORKS, INC.

25 Manchester Street
Merrimack, NH 03054

TO THE

State of New Hampshire

PUBLIC UTILITIES COMMISSION

CONCORD



ANNUAL REPORT	SIGNED
ENTERED	KG
CHECKED	
AUDITED	
SUMMARIZED	
CLOSED	

*This report must be filed with the Public Utilities Commission, Concord, N.H.
not later than March 31, 2019*

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
Concord



Water Utilities – Classes A and B

**ANNUAL REPORT
OF**

PENNICHUCK WATER WORKS, INC.

(Exact Legal Name of Respondent)

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

FOR THE YEAR ENDED DECEMBER 31, 2018

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

Name	<u>Carol Ann Howe</u>
Title	<u>Assistant Treasurer and Director Regulatory Affairs and Business Services</u>
Address	<u>25 Manchester Street Merrimack, NH 03054</u>
Telephone Number	<u>603-913-2320</u>

INFORMATION SHEET 2018

1. Utility Name: PENNICHUCK WATER WORKS, INC.

2. Officer or individual to whom the ANNUAL REPORT should be mailed:

Name: Carol Ann Howe
 Title: Assistant Treasurer, Director Regulatory Affairs and Business Services
 Street: 25 Manchester Street
 E-mail address: carolann.howe@pennichuck.com
 City/State: Merrimack, NH Zip Code: 03054

3. Telephone: Area Code 603 Number 913-2320

4. Officer or individual to whom the N.H. UTILITY ASSESSMENT BOOK/
 LISTING and ASSESSMENT BILLING ADDRESS should be mailed:

<u>ASSESSMENT BOOK/LISTING ADDRESS</u>		<u>ASSESSMENT BILLING ADDRESS</u>	
Name	Carol Ann Howe	Name	Carol Ann Howe
Title	Assistant Treasurer, Director Regulatory Affairs and Business Services	Title	Assistant Treasurer, Dir. Reg. Affairs and Business Services
Street	25 Manchester Street	Street	25 Manchester Street
City/State	Merrimack, NH	City/State	Merrimack, NH
Zip Code	03054	Zip Code	03054
E-mail	carolann.howe@pennichuck.com		

5. Tel: Area Code 603 Number 913-2320 Area 603 Number 913-2320

6. The names and titles of principal officers are: (Effective 01-01-16)

<u>Name</u>	<u>Title</u>
Larry D. Goodhue	Chief Executive Officer
Donald L. Ware	Chief Operating Officer
Suzanne L. Ansara	Corporate Secretary

REMARKS:

The above information is requested for our office directory.

N.H. PUBLIC UTILITIES COMMISSION
 21 South Fruit Street, Suite 10
 Concord, New Hampshire 03301-2429
 (603) 271-2431

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A-1 GENERAL INSTRUCTIONS

This form of Annual Report is for the use of water companies operating in the State of NH.

1. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, New Hampshire 03301-5185, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
2. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
3. The report should be typed or a computer facsimile report will be accepted if submitted on standard size (8 ½ x 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. All accounting items and phrases used in this Annual Report are to be interpreted in accordance with PART Puc 610 Uniform System of Accounts for Water Utilities prescribed by this Commission.
10. 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.
11. 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.
12. 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: PENNICHUCK WATER WORKS, INC.
 2. Full name of any other utility acquired during the year and date of acquisition: N/A
 3. Location of principal office: 25 Manchester Street, Merrimack, NH 03054
 4. State whether utility is a corporation, joint stock association, a firm or partnership or an individual: Corporation
 5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: Incorporated June 19, 1852 in the State of New Hampshire
 6. If incorporated under special act, give chapter and session date: N/A
 7. Give date when company was originally organized and date of any reorganization: Same as date of incorporation
 8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating Respondent: Pennichuck Corporation, 25 Manchester Street, Merrimack, NH 03054
 9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by Respondent: N/A
 10. Date when Respondent first began to operate as a utility*: Same as date of incorporation
 11. If the Respondent is engaged in any business not related to utility operation, give particulars: N/A
 12. If the status of the Respondent has changed during the year in respect to any of the statements made above, give particulars, including dates: N/A
 13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N.H. Rev. Stat. Ann. 374:25, **Exceptions** and N.H. Rev. Stat. Ann. 374:26 **Permission**.
- * If engaged in operation of utilities of more than one type, give dates for each.

A-3 OATH

ANNUAL REPORT
of

PENNICHUCK WATER WORKS, INC.

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31
2018

State of New Hampshire

County of Hillsborough ss,

We, the undersigned, Larry D. Goodhue and Donald L. Ware of the
Pennichuck Water Works, Inc. utility, on our oath do severally say that the foregoing report

has been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made.

Larry D. Goodhue  Chief Executive Officer
(or other chief officer)

Donald L. Ware  Chief Operating Officer
(or other officer in charge of the accounts)

Subscribed and sworn to before me this

29th Day of March 2019

 Notary Public



A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	CEO	Larry D. Goodhue	Bedford, New Hampshire	*Allocated Through Management Fee
2	CFO and Treasurer	Larry D. Goodhue	Bedford, New Hampshire	
3	COO	Donald L. Ware	Merrimack, New Hampshire	
4	Corporate Controller	George Torres	Amherst, New Hampshire	
5	Corporate Secretary	Suzanne L. Ansara	Nashua, New Hampshire	
6	Assistant Treasurer	Carol Ann Howe	Tewksbury, Massachusetts	
7				
8				
9				
10				

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	David P. Bernier	North Conway, New Hampshire	One Year	2018 annual meeting	6	None (1)
12	Elizabeth A. Dunn	Windham, New Hampshire	One Year	2018 annual meeting	6	"
13	Stephen D. Genest	Nashua, New Hampshire	One Year	2018 annual meeting	6	"
14	Thomas J. Leonard	Nashua, New Hampshire	One Year	2018 annual meeting	6	"
15	Jay N. Lustig	Nashua, New Hampshire	One Year	2018 annual meeting	4	"
16	John D. McGrath	Londonderry, New Hampshire	One Year	2018 annual meeting	5	"
17	Preston J. Stanley, Jr.	Nashua, New Hampshire	One Year	2018 annual meeting	7	"
18	C. George Bower, Ph.D.	Amherst, New Hampshire	One Year	2018 annual meeting	7	"
19	James P. Dore	Nashua, New Hampshire	One Year	2018 annual meeting	6	"
20	John M. Murphy	Nashua, New Hampshire	One Year	2018 annual meeting	5	"
21						
22						
23						
24						
25						

Note:

- 1 The Directors do not receive any fees directly related to Company's meetings, if any. However, all Directors receive fees for attending the Parent's meetings. These fees along with other parent company expenses are allocated through the management fee.

A-5 SHAREHOLDERS AND VOTING POWERS

Line No.				
1	Indicate total of voting power of security holders at close of year:		Common	Votes: 300
2	Indicate total number of shareholders of record at close of year according to classes of stock:			
3	1 Shareholder			
4				
5	Indicate the total number of votes cast at the latest general meeting: 300			
6	Give date and place of such meeting: May 24, 2018, Merrimack, 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)			
	Name	Address	No. of Votes	Number of Shares Owned
				Common Preferred
8	Pennichuck Corporation	25 Manchester Street, Merrimack, NH 03054	300	300 0
9				
10				
11				
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23				
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25				
26				
27				
28	Total		300	300

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 (1)	Line No.	Town	Population of Area	Number of Customers
					Sub Totals Forward:		
1	Nashua	87,551	24,201	16			
2	Amherst (Limited Area)	11,276	1,381	17			
3	Merrimack (Limited Area)	25,427	350	18			
4	Milford (Limited Area)	15,212	220	19			
5	Hollis (Limited Area)	7,754	99	20			
6	Bedford (Limited Area)	22,236	1,043	21			
7	Derry (Limited Area)	32,984	811	22			
8	Plaistow (Limited Area)	7,602	218	23			
9	Epping (Limited Area)	6,828	78	24			
10	Salem (Limited Area)	28,674	72	25			
11	Newmarket (Limited Area)	9,170	87	26			
12	Tyngsboro, MA. (Limited Area)	11,673	1	27			
13				28			
14				29			
15	Sub Totals Forward:	266,387	28,561	30			

A-7 PAYMENTS TO INDIVIDUALS

PLEASE REFER TO PAGE -6- (2)

Notes:

(1) Customer counts are based on any stop to end that has been active for billing purposes at one time and not abandoned.

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	N. Granese & Sons, Inc.	59 Jefferson Avenue	3,611,943
2	Joseph P. Cardillo & Son, Inc.	One Melvin ST	2,980,812
3	CITY OF NASHUA, N.H.	TAX COLLECTOR	2,534,854
4	HARVARD PILGRIM HEALTH CARE, INC.	PO BOX 970050	2,070,350
5	CITY OF NASHUA	DIV. OF PUBLIC WORKS	1,568,612
6	STATE OF NEW HAMPSHIRE	DEPT OF REVENUE ADMINISTRATION	1,148,340
7	S U R. Construction West, Inc	51 Payne Road	1,130,529
8	Travelers	CL Remittance Center	814,390
9	Eversource - LARGE POWER	PO BOX 56003	711,206
10	BORDEN & REMINGTON CORP	PO BOX 2573	588,590
11	TI-SALES, INC	36 HUDSON RD	507,183
12	CITY OF NASHUA (PUBLIC WORKS DIVISION)	TAX COLLECTOR'S OFFICE	467,465
13	KEMIRA WATER SOLUTIONS, INC.	MAIL CODE 5581	348,325
14	RWC ENTERPRISES	PO BOX 3721	338,286
15	CDM SMITH INC	P O BOX 4021	327,180
16	HCOP MERRIMACK LLC	C/O BRADSTREET & CHANDLER, INC.	326,969
17	W F GRACE CONSTRUCTION, LLC	29 TANDY ROAD	302,541
18	Eversource	P.O. BOX 56003	291,878
19	Alan Mello Chrysler Jeep Dodge Ram	13 MARMON DRIVE	280,325
20	WEX BANK INC	P O BOX 6293	246,348
21	WSP USA, Inc	PO Box 732476	233,528
22	TOWN OF MERRIMACK	TAX COLLECTOR	216,470
23	TOWN OF AMHERST-TAX COLLECTOR	C/O CITIZENS BANK	201,158
24	Melife - Group Benefits	PO Box 804466	194,794
25	ROBERT PIKE CONSTRUCTION INC	PO BOX 5507	193,991
26	BR SOLUTIONS LLC	3005 GOLF CREST LANE	189,270
27	ORACLE AMERICA INC.	PO BOX 203448	182,545
28	R E PRESCOTT COMPANY INC	18 RAILROAD AVE PO BOX 339	181,395
29	GRANITE STATE ANALYTICAL INC	22 MANCHESTER RD RT 28	178,833
30	TOWN OF DERRY - UTILITY	P O BOX 9573	174,556
31	Ralph Young and Pignatelli PC	P O Box 1500	173,654
32	NORTHEAST EARTH MECHANICS, INC.	159 BARNSTEAD ROAD	173,802
33	CONSTELLATION NEW ENERGY, INC.	PO BOX 4640	173,220
34	TIGHE & BOND INC	53 SOUTHAMPTON ROAD	170,200
35	MACMULKIN CHEVROLET	3 MARNON DRIVE	167,191
36	AMERICAN EXPRESS	PO BOX 1270	159,800
37	CURTIS 1000	ATTN: PAMELA CAMP	154,000
38	SMITH PUMP INC	48 LONDONDERRY TURNPIKE	148,252
39	COMPREHENSIVE ENVIRONMENTAL INC	21 DEPOT STREET	138,222
40	MANCHESTER WATER WORKS	281 LINCOLN STREET	126,433
41	MERRIMACK VILLAGE DISTRICT	2 GREENS POND RD.	123,386
42	RELIANCE STANDARD LIFE INSURANCE COMPANY	P O BOX 3124	112,907
43	TOWN OF BEDFORD	PO BOX 9628	112,636
44	CORE & MAIN LP	P O BOX 28330	110,989
45	STATE OF NEW HAMPSHIRE	PUBLIC UTILITIES COMMISSION	105,678
46	TOWN OF DERRY - TAX COLLECTOR	PO BOX 9573	102,562
47	CURTIS 1000 INC	BOX 88237	101,715
48	Micro Tech Staffing Group, Inc	1214 Park Street/Unit 204	99,915
49	THE H L TURNER GROUP INC	27 LOCKE ROAD	99,642
50	PENSION BENEFIT GUARANTY CORP	P O Box 979120	94,923
51	R H WHITE CONSTRUCTION CO	41 Central Street	93,481
52	AXIS BUSINESS SOLUTIONS	PO BOX 4250	93,170
53	New England Kenworth	PO BOX 2700	89,755
54	TYLER TECHNOLOGIES, INC	PO BOX 203556	88,354
55	VERIZON WIRELESS	PO BOX 15062	81,762
56	PAYMENTUS CORPORATION	13024 BALLANTYNE CORP. PL.	80,777
57	CARJUS CORPORATION	15111 COLLECTIONS CENTER DRIVE	71,280
58	HOYLE, TANNER & ASSOCIATES, INC.	150 DOW STREET	70,902
59	CONTINENTAL PAVING, INC	ONE CONTINENTAL DRIVE	68,861
60	GEORGE CAIRNS & SONS	8 LEDGE RD	67,850
61	SUMMIT FINANCIAL CORPORATION	700 DISTRICT AVENUE/SUITE 900	66,000
62	SKILLINGS & SONS INC	9 COLUMBIA DRIVE	64,608
63	CHASE ELECTRIC MOTORS LLC	DBA WRIGHT ELECTRIC MOTORS	63,829
64	TOWN OF MILFORD - TAX COLLECTOR	C/O CITIZENS BANK	63,769
65	AREL MAURICE L	6 Freside Circle	62,063
66	Benistar Admin Service, Inc /UA- 8803	P O Box 1267	58,102
67	HAYNER/SWANSON, INC.	3 CONGRESS ST	57,805
68	Textiles Coated International	200 Bouchard Street	57,383
69	HARVEY CONSTRUCTION	10 HARVEY ROAD	56,841
70	UNITED STEELWORKERS	UNITED STEELWORKERS OF AMERICA	54,165
71	EVERETT J. PRESCOTT, INC	P.O. BOX 350002	51,859
72	Del Marketing, LP	C/O Del USA LP	49,317
73	CLICKSOFTWARE, INC	DEPT 3657, PO BOX 123657	46,987
74	JORDAN EQUIPMENT CO	18 BLACKSTRAP ROAD	44,696
75	TOWN OF MERRIMACK - MV	6 BABOOSIC LAKE ROAD	41,763
76	TOWN OF MILFORD	WATER UTILITIES DEPT.	41,450
77	MONSON COMPANIES, INC	P O BOX 842928	39,835
78	HACH COMPANY	2207 COLLECTIONS CENTER DRIVE	39,424
79	MALVERN ANALYTICAL, INC	117 FLANDERS RD	38,375
80	HW Staffing Solutions	P O Box 517	38,368
81	USI INSURANCE SVCS OF NEW ENGLAND, INC	PO BOX 62937	37,619
82	Comcast Business	PO Box 37601	37,286

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
83	SAINT-GOBAIN PERFORMANCE PLASTICS	31500 SOLON ROAD	35,318
84	STILES CO, INC	WATER WORKS PRODUCTS	34,687
85	LIBERTY UTILITIES - New Hampshire	75 REMITTANCE DRIVE	30,487
86	THE NAGLER GROUP LLC	ATTN: ACCOUNTS RECEIVABLE	29,493
87	UNIFIRST CORPORATION	8 INDUSTRIAL PARK DRIVE	28,835
88	Process Solutions Assurance	28150 N. Alma School Pkwy	28,424
89	HALO BRANDED SOLUTIONS INC	3182 MOMENTUM PLACE	28,375
90	WASTE MANAGEMENT OF NH-LONDONDERRY INC	PO BOX 13648	28,284
91	ESRI INC	PO Box 741076	28,000
92	STREAMWORKS, PLLC	45 EVANS ROAD	27,040
93	BEST FORD, INC	579 AMHERST STREET	26,903
94	Sprague Operating Resources LLC	P O Box 842985	26,753
95	USA BLUEBOOK LLC	PO BOX 9004	26,644
96	AJAX BUILDING CLEANING CORP	70 DEL CARMINE STREET #102	26,636
97	DIG SAFE SYSTEM, INC.	11 Upton Drive	26,256
98	Canon Financial Services, Inc	14904 Collections Center Drive	26,075
99	ELECTRICAL INSTALLATIONS INC	397 WHITTIER HWY	26,070
100	EPLUS TECHNOLOGY, INC	P O BOX 404398	25,983
101	D & R TOWING INC	49 CANAL STREET	23,647
102	POWER UP GENERATOR SERVICE LLC	8 PRISCILLA LANE	23,258
103	OPEX CORPORATION	305 COMMERCE DRIVE	23,225
104	CREDITRON	PO BOX 62133	23,047
105	W.B. MASON COMPANY	PO BOX 981101	22,778
106	L.C. Engineering Co., LLC	8 Savage Court	22,314
107	PRODUCTIVE CORPORATION	510 1st Ave. North	22,275
108	Chadwick-BaRosa, Inc	160 Warren Avenue	22,223
109	IDEXX LABORATORIES INC	P.O. BOX 101327	21,277
110	NEW ENGLAND TRAFFIC CONTROL SERVICES INC	P O Box 9	21,101
111	HOME DEPOT CREDIT SERVICES	DEPT 32-2500996487	20,501
112	MAYNARD & LESIEUR, INC.	31 WEST HOLLIS ST	20,097
113	GEONEXUS TECHNOLOGIES LLC	3005 Boardwalk Street	19,881
114	J LAWRENCE HALL CO., INC	17 Progress Ave.	19,881
115	NEW HAMPSHIRE PETERBILT INC	1548 Route 3A	19,691
116	AIR ENERGY GROUP LLC	6 NORFOLK AVENUE	19,232
117	Mass Crane & Hoist Service, Inc	72 Progress Avenue	18,617
118	Innovyze	6770 SW Macadam Ave., Suite 150	18,300
119	BELLEMORE CATCH BASIN MAINTENANCE LLC.	PO BOX 10369	18,200
120	Waterline Industries Corporation	7 London Lane	18,145
121	KROLL, BECKER, & WING LLC	P.O. Box 204653	17,858
122	TOWN OF PLAISTOW, NH	TAX COLLECTOR	17,641
123	FIRSTLIGHT	PO BOX 11019	17,641
124	ACCELERATED TECHNOLOGY LABORATORIES, INC	496 HOLLY GROVE SCHOOL ROAD	17,418
125	OPTIMA COURIER	Suite #701	17,238
126	CRYSTAL ROCK	PO BOX 660579	16,950
127	MERIDIAN LAND SERVICES, INC	PO BOX 118	16,720
128	KIDDERS REPAIR SERVICE	17 PARADE RD	16,604
129	TOD EARTH TECH INC	P O BOX 603	16,500
130	PROFILE OFFICE FURNITURE, LLC	300 HACKETT HILL ROAD	16,247
131	Northeast System Controls, Inc	62 Forge River Parkway, Unit 1	15,757
132	CINTAS CORPORATION	P O BOX 631025	15,472
133	M & M ELECTRICAL SUPPLY CO., INC.	17 LOWELL STREET	15,079
134	C A TURNER CO INC	6 MARSHALL STREET	14,995
135	HARCROS CHEMICALS, INC	PO BOX 74583	14,963
136	ETCHSTONE PROPERTIES, INC	179 AMHERST STREET	14,844
137	KBW Financial Staffing and Recruiting	5 Bedford Farms Road, Suite #304	14,600
138	UNITIL	655-SEACONAST	14,380
139	BAU/HOPKINS INC	310 SOUTH STREET	14,074
140	F W WEBB COMPANY CORP	160 MIDDLESEX TURNPIKE	13,773
141	CRYSTAL REPORTING SOLUTIONS	PO BOX 5038	13,650
142	HealthEquity, INC	15 W. Scenic Point DR, STE 400	13,400
143	MASSMUTUAL FINANCIAL GROUP	BOX 371368	13,193
144	Coyne Chemical Inc	P O Box 536258	13,076
145	GRAINGER INC	DEPT. 813753704	12,659
146	SANEL AUTO PARTS CORP.	129 MANCHESTER STREET	12,329
147	HORIZON SOLUTIONS LLC	P O Box 6730	12,087
148	BROX INDUSTRIES INC	1471 METHUEN STREET	12,002
149	EARTHLINK BUSINESS 1058	P O BOX 2252	11,985
150	SUNBELT RENTALS CORP	PO BOX 409211	11,900
151	SHANNON CHEMICAL CORPORATION	PO BOX 376	11,160
152	AHC CORP	PO BOX 4411	11,051
153	SULLIVAN, LINDA - PETTY CASH	16 DANIEL WEBSTER HIGHWAY	10,777
154	Solinst Canada Ltd	35 Todd Road	10,655
155	NEW ENGLAND WATER WORKS ASSOC	125 HOPPING BROOK ROAD	10,545
156	PC CONNECTION SALES CORP	PO BOX 536472	10,327
157	WATER RESEARCH FOUNDATION	6666 WEST QUINCY AVENUE	10,041
158	Total		28,554,754

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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.	Veteran's Affairs Nashua Rotary	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	Pennichuck Corporation	6/13/2007	N/A	Various	(3,288,063)		(3,288,063)	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				Totals	(3,288,063)	-	(3,288,063)	-

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	Cost Allocation and Services Agreement		Misc General Expense	(3,288,063)
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24			Total	(3,288,063)

A-9 AFFILITAIION OF OFFICERS AND DIRECTORS

For each of the officials listed on Schedule A-3 Oath, list the principal 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				
2	Larry D. Goodhue	Chief Executive Officer	(a)	Pennichuck East Utility, Inc.
3			(a)	Pennichuck Aqueduct Co., Inc.
4			(a)	Pennichuck Water Service Corp.
5			(a)	Southwood Corp.
6			(a)	Pennichuck Corp.
7				
8	Donald L. Ware	Chief Operating Officer	Chief Operating Officer	Pennichuck East Utility, Inc.
9			Chief Operating Officer	Pennichuck Aqueduct Co., Inc.
10			Chief Operating Officer	Pennichuck Water Service Corp.
11			Chief Operating Officer	Southwood Corp.
12			Chief Operating Officer	Pennichuck Corp.
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

(a) Larry Goodhue holds all three Officer positions - Chief Executive Officer, Chief Financial Officer and Treasurer

A-10 BUSINESSES WHICH ARE 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	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

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.	Nashua Humane Society				
	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	(P) urchased or (S) old	Amount
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

**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	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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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. **SEE CWIP SCHEDULE F-10, PAGE 29**
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. **SEE ATTACHED ASSET ADDITIONS**
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. **SEE ATTACHED ADDITIONS**
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. **SEE ATTACHED RETIREMENTS**
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. **NONE**
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.
Order 26,083 approved a QCPAC surcharge increase in revenue of \$524,639 or 1.69 percent based on qualified capital projects that were used and useful during the year 2018.
13. *State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.* **In November 2017, Pennichuck Water Works entered into a contract with the Steelworkers Union with a 2.5% wage increase effective 1/1/2018; a 3.0% wage increase effective 1/1/2019 and a 3.45% wage increase effective 1/1/2020.**
14. All other important financial changes, including the dates and purposes of all investment advances made during the year to or from an associated company. **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)
UTILITY PLANT					
1	Utility Plant (101-106)	F-6	223,792,339	\$ 214,660,506	\$ 9,131,832
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	57,983,171	\$ 56,044,656	\$ 1,938,515
3	Net Plant		165,809,168	\$ 158,615,851	\$ 7,193,317
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(291,639)	\$ (318,665)	\$ 27,026
5	Total Net Utility Plant		165,517,529	\$ 158,297,186	\$ 7,220,343
OTHER PROPERTY AND INVESTMENTS					
6	Nonutility Property (121)	F-14			\$ -
7	Less: Accumulated Depr. and Amort. (122)	F-15			\$ -
8	Net Nonutility Property		-	\$ -	\$ -
9	Investment in Associated Companies (123)	F-16			\$ -
11	Utility Investments (124)	F-16			\$ -
12	Other Investments	F-16			\$ -
13	Special Funds(126-128)	F-17			\$ -
14	Total Other Property & Investments		-	\$ -	\$ -
CURRENT AND ACCRUED ASSETS					
16	Cash (131)		5,556,262	\$ 8,247,823	\$ (2,691,560)
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	2,767,637	\$ 2,234,851	\$ 532,787
22	Accounts Receivable from Assoc. Co. (145)	F-21			\$ -
23	Notes Receivable from Assoc. Co. (146)	F-21	25,627,959	\$ 16,665,708	\$ 8,962,251
24	Materials and Supplies (151-153)	F-22	600,610	\$ 594,043	\$ 6,568
25	Stores Expense (161)				\$ -
26	Prepayments-Other (162)	F-23	571,847	\$ 540,286	\$ 31,561
27	Prepaid Taxes (163)	F-38	736,613	\$ 902,883	\$ (166,270)
28	Interest and Dividends Receivable (171)	F-24	-	\$ -	\$ -
29	Rents Receivable (172)	F-24			\$ -
30	Accrued Utility Revenues (173)	F-24	1,715,764	\$ 1,730,112	\$ (14,348)
31	Misc. Current and Accrued Assets (174)	F-24			\$ -
32	Total Current and Accrued Assets		37,576,692	\$ 30,915,705	\$ 6,660,988
DEFERRED DEBITS					
33	Intangible Asset (180)		-	\$ -	\$ -
34	Unamortized Debt Discount & Expense (181)	F-25	4,075,101	\$ 3,971,109	\$ 103,992
35	Extraordinary Property Losses (182)	F-26	-	\$ -	\$ -
36	Prelim. Survey & Investigation Charges (183)	F-27	2,954	\$ 2,954	\$ -
37	Clearing Accounts (184)		(21,623)	\$ (5,692)	\$ (15,931)
38	Temporary Facilities (185)				\$ -
39	Miscellaneous Deferred Debits (186)	F-28	76,925,526	\$ 79,090,828	\$ (2,165,303)
40	Research & Development Expenditures (187)	F-29			\$ -
41	Accumulated Deferred Income Taxes (190)	F-30			\$ -
42	Total Deferred Debits		80,981,958	\$ 83,059,200	\$ (2,077,241)
TOTAL ASSETS AND OTHER DEBITS					
			284,076,179	\$ 272,272,091	\$ 11,804,089

F-1 BALANCE SHEET EQUITY AND LIABILITIES

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	30,000	\$ 30,000	\$ -
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	111,870,969	\$ 117,480,418	\$ (5,609,449)
8	Discount on Capital Stock (212)	F-34	-	\$ -	\$ -
9	Capital Stock Expense(213)	F-34	-	\$ -	\$ -
10	Other Comprehensive Income (219)	-	-	\$ -	\$ -
11	Retained Earnings (214-215)	F-3	459,068	\$ 489,929	\$ (30,861)
12	Reacquired Capital Stock (216)	F-31	-	\$ -	\$ -
13	Total Equity Capital		112,360,037	\$ 118,000,347	\$ (5,640,311)
LONG TERM DEBT					
14	Bonds (221)	F-35	84,913,202	\$ 82,066,894	\$ 2,846,308
15	Reacquired Bonds (222)	F-35	-	\$ -	\$ -
16	Advances from Associated Companies (223)	F-35	-	\$ -	\$ -
17	Other Long-Term Debt (224)	F-35	-	\$ -	\$ -
18	Total Long-Term Debt		84,913,202	\$ 82,066,894	\$ 2,846,308
CURRENT AND ACCRUED LIABILITIES					
19	Accounts Payable (231)		4,130,980	\$ 761,033	\$ 3,369,947
20	Notes Payable (232)	F-36	5,573,663	\$ -	\$ 5,573,663
21	Accounts Payable to Associated Co. (233)	F-37	-	\$ -	\$ -
22	Notes Payable to Associated Co. (234)	F-37	-	\$ -	\$ -
23	Customer Deposits (235)		139,880	\$ 125,761	\$ 14,119
24	Accrued Taxes (236)	F-38	9,972	\$ 124,938	\$ (114,965)
25	Accrued Interest (237)		1,644,752	\$ 1,607,516	\$ 37,236
26	Accrued Dividends (238)		-	\$ -	\$ -
27	Matured Long-Term Debt (239)	F-39	-	\$ -	\$ -
28	Matured Interest (240)	F-39	-	\$ -	\$ -
29	Misc. Current and Accrued Liabilities (241)	F-39	5,763,589	\$ 4,810,952	\$ 952,636
30	Total Current and Accrued Liabilities		17,262,836	\$ 7,430,200	\$ 9,832,636
DEFERRED CREDITS					
31	Unamortized Premium on Debt (251)	F-25	2,965,978	\$ 2,964,078	\$ 1,900
32	Advances for Construction (252)	F-40	84,000	\$ 84,000	\$ -
33	Other Deferred Credits (253)	F-41	269,243	\$ 269,072	\$ 172
34	Accumulated Deferred Investment Tax Credits (255)	F-42	470,598	\$ 503,634	\$ (33,036)
35	Accumulated Deferred Income Taxes:			\$ -	\$ -
36	Accelerated Amortization (281)	F-45	-	\$ -	\$ -
37	Liberalized Depreciation (282)	F-45	-	\$ -	\$ -
38	Other (283)	F-45	24,071,507	\$ 22,462,893	\$ 1,608,614
39	Total Deferred Credits		27,861,326	\$ 26,283,676	\$ 1,577,650
OPERATING RESERVES					
40	Property Insurance Reserve (261)	F-44	-	\$ -	\$ -
41	Injuries and Damages Reserve (262)	F-44	-	\$ -	\$ -
42	Pensions and Benefits Reserves (263)	F-44	10,021,153	\$ 9,791,662	\$ 229,491
43	Miscellaneous Operating Reserves (265)	F-44	-	\$ -	\$ -
44	Total Operating Reserves		10,021,153	\$ 9,791,662	\$ 229,491
CONTRIBUTIONS IN AID OF CONSTRUCTION					
45	Contributions In Aid of Construction (271)	F-46	41,319,822	\$ 37,623,279	\$ 3,696,543
46	Accumulated Amortization of C.I.A.C. (272)	F-46	(9,662,193)	\$ (8,923,966)	\$ (738,226)
47	Total Net C.I.A.C.		31,657,629	\$ 28,699,312	\$ 2,958,317
48	TOTAL EQUITY CAPITAL AND LIABILITIES		284,076,179	\$ 272,272,091	\$ 11,804,088

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.

NONE

F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
UTILITY OPERATING INCOME					
1	Operating Revenues(400)	F-47	32,198,697	\$ 29,354,381	\$ 2,844,316
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	13,992,692	\$ 12,339,628	\$ 1,653,064
4	Depreciation Expense (403)	F-12	5,839,694	\$ 5,522,047	\$ 317,648
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(740,182)	\$ (693,179)	\$ (47,003)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	(27,026)	\$ (27,026)	\$ 0
7	Amortization Expense-Other (407)	F-49	1,965,332	\$ 1,937,520	\$ 27,813
8	Taxes Other Than Income (408.1-408.13)	F-50	5,172,305	\$ 5,210,697	\$ (38,393)
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		2,350,789	\$ 1,365,761	\$ 985,028
10	Total Operating Expenses		28,553,605	\$ 25,655,448	\$ 2,898,156
11	Net Operating Income (Loss)		3,645,092	\$ 3,698,933	\$ (53,841)
12	Income From Utility Plant Leased to Others (413)	F-51			\$ -
13	Gains(Losses) From Disposition of Utility Property (414)	F-52	59,384	\$ 53,925	\$ 5,460
14	Net Water Utility Operating Income		3,704,477	\$ 3,752,858	\$ (48,381)
OTHER INCOME AND DEDUCTIONS					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	337,556	\$ 383,226	\$ (45,670)
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	(145,582)	\$ (153,559)	\$ 7,977
17	Equity in Earnings of Subsidiary Companies (418)				\$ -
18	Interest and Dividend Income (419)	F-54	-	\$ -	\$ -
19	Allow. for funds Used During Construction (420)		17,965	\$ 18,480	\$ (515)
20	Nonutility Income (421)	F-54	-	\$ 594	\$ (594)
21	Gains (Losses) From Disposition Nonutility Property (422)				\$ -
22	Miscellaneous Nonutility Expenses (426)	F-54	-	\$ -	\$ -
23	Total Other Income and Deductions		209,939	\$ 248,740	\$ (38,801)
TAXES APPLICABLE TO OTHER INCOME					
24	Taxes Other Than Income (408.2)	F-50			\$ -
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				\$ -
26	Total Taxes Applicable To Other Income		-	\$ -	\$ -
INTEREST EXPENSE					
27	Interest Expense (427)	F-35	3,269,592	\$ 3,322,723	\$ (53,131)
28	Amortization of Debt Discount & Expense (428)	F-25	306,748	\$ 306,867	\$ (119)
29	Amortization of Premium on Debt (429)	F-25	(120,994)	\$ (117,922)	\$ (3,072)
30	Total Interest Expense		3,455,346	\$ 3,511,668	\$ (56,322)
31	Income Before Extraordinary Items		459,069	\$ 489,930	\$ (30,861)
EXTRAORDINARY ITEMS					
32	Extraordinary Income (433)	F-55			\$ -
33	Extraordinary Deductions (434)	F-55			\$ -
34	Income Taxes, Extraordinary Items (409.3)	F-50			\$ -
35	Net Extraordinary Items		-	\$ -	\$ -
NET INCOME (LOSS)					
			459,068	\$ 489,929	\$ (30,861)

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 (d)
1	Unappropriated Retained Earnings (Beg of Period) (215)	489,929	2,705,407	(2,215,478)
2	Balance Transferred from Income (435)	459,068	489,929	(30,861)
3	Appropriations of Retained Earnings (436)	-	-	-
4	Dividends Declared-Preferred Stock (437)	-	-	-
5	Dividends Declared-Common Stock (438)	489,929	2,705,407	(2,215,478)
6	Adjustments to Retained Earnings	-	-	-
7	Net Change to Unappropriated Retained Earnings	(30,861)	(2,215,478)	2,184,617
8	Unappropriated Retained Earnings (end of period) (215)	459,068	489,929	(30,861)
9	Appropriated Retained Earnings (214)	-	-	-
10	Total Retained Earnings (214,215)	459,068	489,929	(30,861)

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

Line No.	Item (a)	Amount (b)
1	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)	N/A
2	1. Report in detail the items included in the following accounts during the year: 436, Appropriations of Retained Earnings; 439, Adjustments to Retained Earnings.	
3	2. Show separately the income tax effect of items shown in account 439, Adjustments to Retained Earnings.	
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16	APPROPRIATED RETAINED EARNINGS (Account 214)	N/A
17	State Balance and purpose of each appropriated Retained Earnings amount at end of year and give accounting entries for any applications of Appropriated Retained Earnings during the year.	
18		
19		
20	Balance-end of year	

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

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

NONE

F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ 459,068	\$ 489,929
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation	\$ 5,839,694	\$ 5,522,047
5	Amortization of	\$ 1,383,879	\$ 1,406,261
6	Deferred Income Taxes and Investment Tax Credits (Net)	\$ 1,575,578	\$ 1,268,216
7	Capitalized Allowance For Funds Used During Construction	\$ (17,965)	\$ (18,480)
8	Other (Net) - Gain/Loss on Disposition of Property	\$ 59,384	\$ 53,925
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 9,299,640	\$ 8,721,897
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 9,299,640	\$ 8,721,897
12	Less dividends-preferred		
13	-common	\$ 489,929	\$ 2,705,407
14	Net From Internal Sources	\$ 8,809,710	\$ 6,016,490
15	EXTERNAL SOURCES:		
16	Long-term debt (B) (C)		
17	Preferred Stock (C)		
18	Common Stock (C)	\$ -	\$ -
19	Net Increase In Short Term Debt (D) - Intercompany Advance	\$ -	\$ -
20	Increase in Pension Liability	\$ -	\$ -
21	Other (Net) Proceeds from Trusteed Bonds		
	Equity Infusion from Parent Company	\$ -	\$ -
	Stock Option Excercises		
22	D.R.I.P. - Parent Company Equity Transfer	\$ -	\$ -
23	Total From External Sources	\$ -	\$ -
24	Other Sources (E)- C.I.A.C.	\$ 791,641	\$ 810,868
25	Net Decrease In Working Capital Excluding short-term Debt	\$ 5,664,389	\$ (542,090)
26	Other		
27	Total Financial Resources Provided	\$ 15,265,739	\$ 6,285,269

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	Prior Year
		(b)	(c)
	Construction and Plant Expenditures (incl. land)		
28	Gross Additions	\$ 9,131,832	\$ 5,915,864
29	Water Plant		
30	Nonutility Plant		
31	Other - Cost of Removal	\$ -	\$ -
32	Total Gross Additions	\$ 9,131,832	\$ 5,915,864
33	Less: Capitalized Allowance for Funds Used During Construction	\$ (17,965)	\$ (18,480)
34	Total Construction and Plant Expenditures	\$ 9,149,797	\$ 5,934,344
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	\$ (2,846,308)	\$ 689,638
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D) - Intercompany Advance	\$ 8,962,251	\$ (338,714)
40	Net Change in Other Comprehensive Income	\$ -	\$ -
41	Other (Net)	\$ -	\$ -
42			
43	Total Retirement of Debt and Securities	\$ 6,115,942	\$ 350,925
44	Other Resources were used for Pension Contribution	\$ -	\$ -
45	Net Increase In Working Capital Excluding Short Term Debt	\$ -	\$ -
46	Other - Debt Issuance Costs	\$ -	\$ -
	Total Financial Resources Used	\$ 15,265,739	\$ 6,285,269

NOTES TO SCHEDULE F-5

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	222,037,770	\$ 213,825,177	\$ 8,212,593
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	1,754,568	\$ 835,329	\$ 919,239
7	Completed Construction Not Classified (106)	F-10		\$ -	\$ -
8	Total Utility Plant		223,792,339	\$ 214,660,506	\$ 9,131,832
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	57,983,171	\$ 56,044,656	\$ 1,938,515
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		57,983,171	\$ 56,044,656	\$ 1,938,515
16	Net Plant		165,809,168	\$ 158,615,851	\$ 7,193,317

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	Acquisition Adj.- B Terrain	(384,880)	\$ (384,880)	\$ -
3	Acquisition Adj - Souhegan Woods	(460,025)	\$ (460,025)	\$ -
4	Misc. Investments	-	\$ -	\$ -
5	Fixed Capital Adjustment	-	\$ -	\$ -
6	Total Plant Acquisition Adjustments	(844,905)	\$ (844,905)	\$ -
7	Accumulated Amortization (115)			-
8	Acquisition Adj.- B Terrain	211,902	\$ 201,707	\$ 10,195
9	Acquisition Adj - Souhegan Woods	341,364	\$ 324,534	\$ 16,830
10	Leasehold Improvement	-	\$ -	\$ -
11	Fitup Allowance	-	\$ -	\$ -
12	Total Accumulated Amortization	553,266	\$ 526,241	\$ 27,026
13	Net Acquisition Adjustments	(291,639)	\$ (318,665)	\$ 27,026

Notes:

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	INTANGIBLE PLANT .1						
2	301 Organization (2)	\$ 28,856	\$ -	\$ -	\$ -	\$ -	\$ 28,856
3	302 Franchise (2)	\$ 229,132	\$ -	\$ -	\$ -	\$ -	\$ 229,132
4	339 Other Plant and Misc. Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Intangible Plant	\$ 257,988				\$ -	\$ 257,988
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	\$ 2,178,106	\$ -	\$ -	\$ -	\$ -	\$ 2,178,106
8	304 Structures and Improvements	\$ 44,073,983	\$ 68,736	\$ 50,342	\$ (2,746)	\$ -	\$ 44,089,630
9	305 Collecting and Impounding Reservoirs	\$ 4,978,381	\$ 13,511	\$ -	\$ -	\$ -	\$ 4,991,892
10	306 Lake, River and Other Intakes	\$ 22,243	\$ -	\$ -	\$ -	\$ -	\$ 22,243
11	307 Wells and Springs	\$ 1,504,617	\$ 6,109	\$ 99,596	\$ -	\$ -	\$ 1,411,129
12	308 Infiltration Galleries and Tunnels	\$ 1,543	\$ -	\$ -	\$ -	\$ -	\$ 1,543
13	309 Supply Mains	\$ 3,745,598	\$ -	\$ -	\$ -	\$ -	\$ 3,745,598
14	310 Power Generation Equipment	\$ 1,296,524	\$ -	\$ 20,943	\$ -	\$ -	\$ 1,275,582
15	311 Pumping Equipment	\$ 6,992,320	\$ 70,207	\$ 602,620	\$ -	\$ -	\$ 6,459,907
16	339 Other Plant and Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Supply and Pumping Plant	\$ 64,793,316	\$ 158,562	\$ 773,501	\$ (2,746)	\$ -	\$ 64,175,631
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	304 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	320 Water Treatment Equipment	\$ 18,663,498	\$ 27,266	\$ 636,939	\$ -	\$ (16,012)	\$ 18,037,813
22	339 Other Plant and Misc. Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Water Treatment Plant	\$ 18,663,498	\$ 27,266	\$ 636,939	\$ -	\$ (16,012)	\$ 18,037,813

Notes:

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	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -
26	304 Structures and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
27	330 Distribution Reservoirs and Standpipes	\$ 8,459,084	\$ -	\$ -	\$ -	\$ -	\$ 8,459,084
28	331 Transmission and Distribution Mains	\$ 78,629,499	\$ 7,538,535	\$ 54,560	\$ 17,696	\$ -	\$ 86,131,171
29	333 Services (1)	\$ 15,871,842	\$ 1,341,541	\$ 12,722	\$ (20,018)	\$ -	\$ 17,180,643
30	334 Meters and Meter Installations	\$ 6,767,892	\$ 367,958	\$ 286,480	\$ 83	\$ -	\$ 6,849,453
31	335 Hydrants	\$ 4,277,987	\$ 342,720	\$ 4,262	\$ (608)	\$ -	\$ 4,615,836
32	339 Other Plant and Misc. Equip.	\$ 421,290	\$ -	\$ 1,489	\$ -	\$ -	\$ 419,801
33	Total Transmission and Distribution	\$ 114,427,594	\$ 9,590,754	\$ 359,513	\$ (2,847)	\$ -	\$ 123,655,988
34	GENERAL PLANT .5						
35	303 Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -
36	304 Structures and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
37	340 Office Furniture and Equipment	\$ 532,321	\$ -	\$ 6,010	\$ 1,926	\$ -	\$ 528,237
38	341 Transportation Equipment	\$ 3,663,870	\$ 600,195	\$ 534,905	\$ 26,428	\$ -	\$ 3,755,588
39	342 Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	343 Tools, Shop and Garage Equipment	\$ 683,819	\$ 49,002	\$ -	\$ -	\$ -	\$ 732,821
41	344 Laboratory Equipment	\$ 181,180	\$ 41,950	\$ -	\$ 3,632	\$ -	\$ 226,761
42	345 Power Operated Equipment	\$ 546,054	\$ -	\$ 53,717	\$ (26,404)	\$ -	\$ 465,933
43	346 Communication Equipment	\$ 1,258,407	\$ 24,214	\$ 227,239	\$ (8,156)	\$ -	\$ 1,047,226
44	347 Computer Equipment	\$ 8,130,035	\$ 913,269	\$ 624,228	\$ 4,525	\$ (6,988)	\$ 8,416,613
45	348 Other Tangible Equipment	\$ 687,095	\$ 50,076	\$ -	\$ -	\$ -	\$ 737,171
46	Total General Equipment	\$ 15,682,781	\$ 1,678,705	\$ 1,446,099	\$ 1,950	\$ (6,988)	\$ 15,910,350
47	Total (Accounts 101 and 106)	\$ 213,825,177	\$ 11,455,287	\$ 3,216,051	\$ (3,643)	\$ (22,999)	\$ 222,037,770
48	104 Utility Plant Purchased or Sold**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Utility Plant in Service	\$ 213,825,177	\$ 11,455,287	\$ 3,216,051	\$ (3,643)	\$ (22,999)	\$ 222,037,770

Notes

222,037,770

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-9 MISCELLANEOUS PLANT DATA

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

Utility Plant Leased to Others (102)
Property Held For Future Use (103)

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

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 this schedule for Account 106, Completed Construction Not Classified, shall be furnished even though this account is included in Schedule F-8, Utility Plant in Service according to a tentative classification by primary accounts.
3. Minor projects may be grouped.

Nashua Humane Society		Construction Work in Progress (Acct 105)	Construction Not Classified (Acct. 106)	Estimated Additional Cost of Project
Line No.	Description of Project (a)	(b)	(c)	(d)
1	2018 Dredging feasibility study	34,083	---	-
2	2018 Source Water Protection Study	5,067	---	-
3	Bedford Water System Expansion - (PFOA)	390,970	---	-
4	Bowers Dam Spillway Engineering & Reconstruction	81,526	---	908,474
5	Deerwood Dr - Northwest Water Main Improvements	14,936	---	635,800
6	Gilman Street Misc. Water Main Improvements	237,199	---	550,000
7	Manchester St - Northwest Water Main Improvements	23,096	---	660,000
8	Merrimack River Intake	597,116	---	5,500,000
9	Monroe St. 2017 City Sewer Projects - CI Main Replacements	8,732	---	122,270
10	Nashua Airport Easement - Northwest Water Main Improvements	19,465	---	-
11	Northwest Water Main Improvements	40,758	---	1,556,500
12	Office Space Planning	12,116	---	-
13	Pennichuck Brook Safe Yield Evaluation	43,476	---	-
14	PFOA Testing and Study	106,210	---	-
15	Stormwater BMP Outreach	17,030	---	-
16	Temple Street Main Improvements (Paving)	7,402	---	-
17	Water Street - Water Main Improvements Phase	44,561	---	-
18	Worcester St. Area Main Improvements	45,873	---	-
19	Other Projects (less than 5K) - Miscellaneous	24,952	---	-
20				
21				
22				
23				
24				
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###				
44	Total	1,754,568		

**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	\$ 56,044,656
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	\$ 5,839,694
3	Net charges for plant retired	\$ 61,884,350
4	Book cost of plant retired	\$ 3,216,051
5	Cost of removal	\$ 736,630
6	Salvage (credit)	\$ (46,393)
7	Net charges for plant retired	\$ 57,978,061
8	Other (debit) or credit items	\$ 5,110
9		
10		
11		
12		
13	Balance end of year	\$ 57,983,171

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	\$ 21,869,355
14	Water Treatment Plant	\$ 7,042,435
15	Transmission and Distribution Plant	\$ 36,219,604
16	General Plant	\$ 7,764,650
17	Intangible Plant	\$ 210,232
18	Accumulated Depreciation - Loss	\$ (6,142,905)
19	Accumulated Depreciation - Cost of Removal	\$ (5,449,811)
20	Accumulated Theoretical Depreciation Reserve	\$ (3,531,600)
21	Adjustment	\$ 1,212
22	Total	\$ 57,983,171

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

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	\$ 28,856	4.9851%	1,439
2	302 Franchise	\$ 229,132	3.6627%	8,392
3	303 Land & Land Rights	\$ 2,178,106	0.0000%	-
4	304 Structures & Improvements	\$ 44,089,630	2.3941%	1,055,555
5	305 Collecting & Impounding Reservoirs	\$ 4,991,892	1.7889%	89,299
6	306 Lake, River & Other Intake	\$ 22,243	3.3338%	742
7	307 Wells and Springs	\$ 1,411,129	3.4372%	48,504
8	308 Infiltration Galleries and Tunnels	\$ 1,543	3.3881%	52
9	309 Supply Mains	\$ 3,745,598	1.4999%	56,180
10	310 Power Generation Equipment	\$ 1,275,582	4.5828%	58,457
11	311 Pumping Equipment	\$ 6,459,907	3.9846%	257,399
12	320 Water Treatment Equipment	\$ 18,037,813	4.1518%	748,901
13	330 Distribution Reservoirs & Standpipes	\$ 8,459,084	2.1486%	181,750
14	331 Transmission & Distribution Mains	\$ 86,131,171	1.4632%	1,260,290
15	333 Services	\$ 17,180,643	2.1108%	362,647
16	334 Meter & Meter Installations	\$ 6,849,453	4.5043%	308,520
17	335 Hydrants	\$ 4,615,836	2.2537%	104,027
18	339 Other Plant & Miscellaneous Equipment	\$ 419,801	2.5041%	10,512
19	340 Office Furniture & Equipment	\$ 528,237	3.7551%	19,836
20	341 Transportation Equipment	\$ 3,755,588	8.5578%	321,394
21	343 Tool Shop & Garage Equipment	\$ 732,821	6.1007%	44,707
22	344 Laboratory Equipment	\$ 226,761	4.1365%	9,380
23	345 Power Operated Equipment	\$ 465,933	5.3434%	24,897
24	346 Communication Equipment	\$ 1,047,226	5.1815%	54,262
25	347 Computer Equipment	\$ 8,416,613	9.3432%	786,378
26	348 Other Tangible Equipment	\$ 737,171	3.4522%	25,449
27	Adjustement from system conversion			727
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 222,037,770		5,839,694

**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	NONE
2	Amortization Accruals for year:	
3	(specify accounts debited)	
4		
5		
6		
7		
8		
9		
10		
11		
12	Total Accruals	\$ -
13	Total (line 1 plus line 12)	\$ -
14	Net charges for retirements during year:	
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	
24	Other (debits) and credits (describe separately)	
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	\$ -

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	TOTAL	\$ -	\$ -	\$ -

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	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)	NONE						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	TOTALS			\$ -	-	\$ -	\$ -	\$ -

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	NONE						
12								
13								
14								
15								
16								
17								
18								
19	TOTALS							
20	Other Investments-Account 125	NONE						
21								
22								
23								
24								
25								
26								
27								
28	TOTALS							
29	Temporary Cash							
30	INVESTMENTS - BOND PROJECT FUNDS	various	various	-	-	-		
31								
32								
33								
34								
35	TOTALS			-	-	-	-	

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

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

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

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

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

1. Report below the amount of special deposits by classes at end of year.
2. If 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	Special Deposits (Account 132)	\$ -
2		
3	NONE	
4		
5	TOTAL	\$ -
6	Other Special Deposits (Account 133)	-
7		
8	NONE	
9		
10	TOTAL	\$ -

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	2,317,370	2,194,032	123,339
4	Other Water Companies			-
5	Public Authorities			-
6	Merchandising, Jobbing and Contract Work	10,922	4,762	6,159
7	Other			-
8	Total (Account 141)	2,328,292	2,198,794	129,498
9	Other Accounts Receivable (Account 142)	469,879	63,456	406,423
10	Total Notes and Accounts Receivable	2,798,171	2,262,250	535,921
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)	30,533	27,399	3,134
12	Notes and Accounts Receivable-Net	2,767,637	2,234,851	532,787

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		27,399
2	Provision for uncollectible for current year (Account 403)	48,493	
3	Accounts written off	49,238	
4	Collections of accounts written off	3,880	
5			
6			
7			
8	Net Total		
9	Balance end of year		30,533

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

Final Bills:

- Customer sent bill. (They are given 20 days to pay.)
- Customer sent collection notice at 31 days, given 14 days to pay or make arrangements.
- Bill given to Collection Agency if not paid within 14 days. At this point, PWW writes off the bill. The accounts are charged off in MUNIS. Customer given 10 days to pay once at collection.
- At this point the Company will write off the bill.
- If customer has no usage, no payments for 6 months and water is shut off at street, the property will be considered vacant and the account will be written off and sent to collections.

Active Customers:

- Customer sent bill. (They are given 20 days to pay.)
- Customer sent past due notice at 31 days if they have not received any notice within the last 12 months, given 14 days to pay or make arrangements.
- Customer sent disconnect notice at 45 days, or if they have had a past due in the last 12 months sent at 31 days, given 14 days to pay or make arrangements.
- Customer still has not paid, they are shut off.

*** Shut-off Notices:**

Tenant notice given to customers flagged as tenants. They are mailed.
(Mailed tenant notices have 14 days to pay.)

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)				-	
2						
3						
4						
5	NONE					
6						
7						
8						
9						
10						
11						
12	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)				-	
14						
16	Parent Company	-	25,615,004		25,615,004	468,826
17	Pittsfield Aqueduct Company	-	12,955		12,955	1,856
18						
19						
20						
21						
22						
23						
24	TOTALS	\$ -	25,627,959	-	25,627,959	470,682

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Plant Materials and Supplies (Account 151)			
2	Fuel Oil			-
3				-
4	General Supplies-Utility Operations	600,610	594,043	6,568
5	Totals (Account 151)	600,610	594,043	6,568
6	Merchandise (Account 152)			-
7	Merchandise for Resale			-
8	General Supplies-Merchandise Operations			-
9	Totals (Account 152)	-	-	-
10	Other Materials and Supplies (Account 153)			
11	Totals Material and Supplies	600,610	594,043	6,568

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	7,426	967	6,460
2	Prepaid Rents	27,382	26,764	618
3	Prepaid interest	-		-
4	Miscellaneous Prepayments (1)	537,039	512,555	24,483
5	Totals Prepayments	571,847	540,286	31,561

Notes:

- (1) The miscellaneous prepayments include prepayments for medical & health insurance, operator permits, computer software and hardware maintenance, membership fees and postage.

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	ACCRUED INTEREST INCOME-2014 BOND PROJ FUND	\$ -	\$ -	\$ -
3	ACCRUED INTEREST INCOME-2015 BOND PROJ FUND	\$ -	\$ -	\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8	TOTALS	\$ -	\$ -	\$ 1
9	Rents Receivable (Account 172)	\$ -	\$ -	
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16	TOTALS	\$ -	\$ -	\$ -
17	Accrued Utility Revenues (Account 173)			
18	Unbilled Water Revenues	\$ 1,715,764	\$ 1,730,112	\$ (14,348)
19				\$ -
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24	TOTALS	\$ 1,715,764	\$ 1,730,112	\$ (14,348)
25	Misc. Current and Accrued Assets (Account 174)	\$ -	\$ -	
26				\$ -
27				\$ -
28				\$ -
29				\$ -
30				\$ -
31				\$ -
32	TOTALS	\$ -	\$ -	\$ -

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

- Report under applicable subheading the particulars of Unamortized Debt Discount and expense and Unamortized Premium on Debt.
- Show premium amounts by enclosure in parenthesis.
- In column (b) show the principal amount of bonds or other long term debt original issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- Set out separately and identify undisposed amount applicable to issues which were redeemed in prior years.
- 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								
2	Expense (Account 181)								
3	IDA Loans & Other (3)	-	17,012.32	01/11	12/20	3,841	-	1,317	2,524
4	IDA Loans 7.5% (3)	-	21,621	01/11	7/18	1,192	-	1,192	-
5	5.00% BFA Loan Due 2035 (2)	-	191,639	10/05	10/35	122,364	-	6,906	115,459
6	7.40% AMUL Loan Due 2021	8,000,000.00	86,596	03/96	03/21	20,407	-	6,618	13,789
7	6.30% BFA Loan Due 2022	4,000,000.00	126,405	05/97	05/22	38,214	-	8,819	29,395
8	4.70% BFA Loan Due 2035	1,830,000.00	234,339	01/05	01/35	146,891	-	8,679	138,212
9	4.60% BFA Loan Due 2030	2,345,000.00	380,632	01/05	01/30	206,777	-	17,301	189,476
10	4.50% BFA Loan Due 2025	1,205,000.00	191,267	01/05	01/25	78,325	-	11,251	67,074
11	4.70% BFA Loan Due 2035	12,125,000.00	1,340,649.42	10/05	10/35	873,038	-	49,205	823,833
12	5.00%/5.375% BFA Loan Due 2035	20,000,000.00	1,763,451	10/05	10/35	805,652	-	92,267	713,385
13	3.80%/2.3% SRF Loan Due 2022/2013	590,000.00	3,069	09/99	09/19	258	-	281	(23)
14	WTP SRF Loan Due 2029	3,000,000.00	4,685	07/09	06/29	2,695	-	234	2,461
15	2.952% Drew Woods SRF Loan	842,390.00	9,067	07/12	06/32	6,413	-	442	5,970
16	Bank of NY Admin Fees (3)	-	-			(0)	-	8,542	(0)
17	Stimulus Financing Approval (1)	11,909	11,909	2/11	7/32	8,284	-	588	7,696
18	Annual Bond Rating AULI Bonds	15,000	15,000	01/12	03/21	6,628	-	2,093	4,535
19	SRF Loans	35,226	35,226	TBD	TBD	19,514	(16,357)	377	2,781
20	Integrated Capital Finance Plan	1,175,284	1,175,284	03/14	12/44	1,055,910	-	39,176	1,016,734
21	Final Premium series A bonds	30,313	30,313	10/15	10/35	26,902	-	1,516	25,387
22	B-1 Bond Defeasance	10,541	10,541	01/15	10/35	9,138	-	515	8,623
23	2015 Bond Financing	596,490	596,490	01/16	01/31	523,757	-	20,888	502,869
24	2.4640% Nashua Core SRF Loan	13,951	13,951	08/16	07/36	12,962	-	698	12,264
25	2.6160% Timberlane Booster SRF Loan	2,095	2,095	08/16	07/36	1,946	-	105	1,841
26	2.424% Amherst St SRF Loan due 2048	1,400,000	1,400,000	07/18	06/48	-	9,332	155	9,177
27	1.96% Raw Water SRF Loan due 2038	3,126,814	3,126,814	04/18	03/38	-	10,182	424	9,758
28	TD Bank Line of Credit due 2020	5,573,663	5,573,663				65,910	18,832	47,078
30	2018 BFA Loan Due	5,535,000	5,535,000	04/18	4/48		333,132	8,328	324,804
31									-
32									
33	TOTALS	53,937,390.00	21,896,716			3,971,110	402,200	306,750	4,075,101
34	Unamortized Premium on Debt								
35	(Account 251)								
36	B-1, BC-3&4 BFA Loans Due 2035	20,000,000.00	178,645	10/06	10/35	-	-	-	-
37	Series 2014 A Bonds	41,885,000.00	23,350,000	12/14		1,747,750	64,731	-	1,683,019
38	Series 2015A Bonds					979,719	34,990	-	944,729
39	Series 2015B Bonds					236,609	18,201	-	218,410
40	Series 2018A Bonds			04/18		122,891	3,072	-	119,820
41									
42	TOTALS	61,885,000.00	23,528,644.53			3,086,970	120,994		2,965,978

Note:

- Represents debt issuance costs related to ARRA financing.
- The debt issuance costs and amortization reflected is from retired debt.
- BNY Admin Fees are booked to prepaid (162700), then amortized as a debit to 428000

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)	Amortization Start Date	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	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	Sarasota Main Replacement	1,061			-	1,061
2	Bridle Path Main Replacement	739			-	739
3	Verona Main Replacement	1,153			-	1,153
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	2,954			\$ -	2,954

F-28 MISCELLANEOUS DEFERRED DEBITS (Accounts 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	Acquisition Premium - MARA (1)	68,447,327		407 10	1,830,666	66,616,661
2	Mast Road Railroad Crossing	1,325		407 30	884	442
3	BOND DEFEASANCE PREMIUM	5,663		407 30	5,657	7
4	RATE CASE EXPENSE: 2012	0		186 20	-	0
5	Deferred Asset - SERP	734,261	-	186 20	(27,808)	762,069
6	Hi-Lo Well #4 Redevelop 2010	12,788		407 30	1,030	11,759
7	Watershed Study 2011	(623)		407 30	-	(623)
8	NRPC - Mutual Aid Study	(0)		407 30	-	(0)
9	VEBA Trust - Union	447,158		186 20	48,784	398,374
10	VEBA Trust - Non-Union	165,309		186 20	29,370	135,939
11	Pennichuck Brook Watershed Study	0		407 30	-	0
12	Harris Pond Bathymetric Survey	19,740		407 30	5,036	14,703
13	Upper Merrimack Watershed Study	12,655		407 30	6,594	6,060
14	Facility Study: Nashua/Merrimack	1,278		407 30	797	481
15	Watershed Monitor - Sediment Dep (3)	20,160		407 30	4,098	16,062
16	Watershed: BMP Retrofit Evaluation	-		407 30	-	-
17	Watershed Restoration Plan (4)	35,601		407 30	7,286	28,315
18	OSHA Compliance	(1,644)		407 30	-	(1,644)
19	Web Site Upgrade - 2011	(232)		407 30	3,913	(4,145)
20	MSDC Charges	451,201	-	407 30	43,041	408,159
21	Deferred Asset Pension (2)	7,592,279	-	186 20	(39,977)	7,632,256
22	Deferred Asset Post 65 Health (2)	651,107		186 20	86,519	564,588
23	Deferred Asset Early Retire Health (2)	-		186 20	-	-
24	UNION NEGOTIATIONS - 2013	-		407 30	-	-
25	WATERSHED GRDWTR MONT:PENN BRK (5)	12,237		407 30	2,159	10,078
26	WATERSHED SCHOOL EDUCATION (6)	15,418		407 30	2,721	12,697
27	WATERSHED-ROOF LEADER EDUCAT (7)	9,703		407 30	1,687	8,016
28	STORMWATER BMP RETROFIT EVAL (8)	11,595		407 30	2,319	9,276
29	CROSS CONNECTION SURVEY-NASHUA (9)	32,035		407 30	4,630	27,406
30	FEAS STUDY-STSWEE/CATCH BASIN (10)	22,383		407 30	3,730	18,653
31	ASSET MANAGEMENT ASSESS STUDY (11)	106,583		407 30	17,764	88,819
32	UNION NEGOTIATIONS - 2015	-		407 30	-	-
33	TYNGSBORO WHOLESALE AGREEMENT COSS 2015 (12)	13,097		407 30	1,654	11,443
34	PWW/PEU - COST OF SERVICE STUDY (13)	7,206		407 30	920	6,286
35	K-M NATURAL GAS STUDY (14)	13,575		407 30	1,752	11,824
36	WTP SLUDGE TANK CLEANING 2015 (15)	59,880		407 30	7,562	52,318
37	RATE CASE EXPENSE: 2015 (16)	154,717.39		407 30	100,891	53,826
38	WATERSHED PROTECTION VIDEOS-PENN BROOK (17)	13766.23		407 30	4,027	9,740
39	RESERVOIR STORAGE 7 SEDIMENT MONITORING (18)	15,854.29		407 30	3,929.52	11,925
40	UNION NEGOTIATIONS - 2017	4,231.97			1,476.35	2,756
41	PWW BOND APPLICATION FEE	1,000.00			-	1,000
42	LINE OF CREDIT TD BANK	2,192.50			2,193	-
42	TOTALS	79,090,828	-		2,165,302	76,925,526

Notes:

- (1) Order 25,292 (DW 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity-Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) The Company adopted SFAS 158 and recorded underfunded pension and postretirement obligations with offsets to deferred charges. The account activity reflects the changes in the unfunded benefit obligation and updated actuarial valuation.
- (3) Represents costs to establish locations and methods to accurately measure the build up of sediments in the ponds associated with Pennichuck Brook.
- (4) Represents costs associated with updating the 2007 Pennichuck Brook Watershed Plan to reflect local and State regulations changes.
- (5) Represents costs associated with the installations of monitors at key locations near the ponds to measure phosphorus in the ground water.
- (6) Represents costs associated with elementary school education program on watershed. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (7) Represents costs associated with educating watershed communities on the benefits of disconnecting roof leaders from storm drain systems. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (8) Represents costs associated with completing the evaluation of BMP's within the watershed and analysis of their effectiveness and condition.
- (9) Surveying industrial and commercial business needs for potential cross connections.
- (10) Evaluated the benefit and cost of parking lot and catch basin cleaning of private businesses throughout the watershed.
- (11) Evaluation of the current Company asset management practices to determine possible updates for the best practice for managing its assets.
- (12) Completion of Cost of Service Study to determine wholesale rate for Tyngsborough Water District.
- (13) Completion of 3 Cost of Service Study scenarios.
- (14) Evaluation of the potential impact of the proposed Kinder-Morgan natural gas transmission main on the Bon Terrain Tank.
- (15) The removal of accumulated dried residuals in one of two lagoons at the water treatment facility in Nashua.
- (16) Represents costs related to the 2015 Rate Case.

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		TOTALS	\$ -	\$ -		\$ -	\$ -

F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's account for deferred income taxes.
2. In the space provided furnish significant explanations including the following:
 - (a) Describe the amounts for which deferred tax accounting in the classification is being followed by the respondent and the basis therefor.
 - (b) Itemize and identify each debit and credit underlying the entries in columns (c), (d), (e), (f), (h), and (j).

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
TOTALS		\$ -	\$ -	\$ -

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

F-31 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)	300	300	100	30,000		300	30,000	-	-
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTALS	300	300		30,000	-	300	30,000	-	-
11	Preferred Stock (Account 204)									
12										
13										
14										
15		NONE								
16										
17										
18										
19										
20	TOTALS	-	-			-	-	-	-	-

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

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

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

F-33 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	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2		
3		
4	NONE	
5		
6		
7		
8		
9	TOTAL	\$ -
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	TOTAL	\$ -
20	Other Paid-In Capital (Account 211)	
21		
22	Dividend Reinvestment Plan	299,012
23	Equity Infusion from Parent	11,955,000
24	Additional Paid in Capital	26,757,129
25	Paid in Capital from City of Nashua Acquisition Order 25,292	93,647,294
26	Dividend	(20,787,466)
27		
28		
29	TOTAL	111,870,969

**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	Discount on Capital Stock (Account 212)	-
2		
3		
4	NONE	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	\$ -
15	Capital Stock Expense (Account 213)	-
16		
17		
18	NONE	
19		
20		
21		
22		
23		
24		
25		
26		
27		
28	TOTAL	\$ -

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

- 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.
- For bonds assumed by the respondent, column (a) should include name of the issuing company as well as the description of the bonds.
- 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).
- 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.
- 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.
- 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.
- 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.
- 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			Commission Order
					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	Business Finance Authority	05/01/97	01/1/22	-	6.300%					22,559
4	Business Finance Authority	01/01/05	01/01/30	-	4.600%					24,395
5	Business Finance Authority	01/01/05	01/01/25	-	4.500%					24,395
6	Business Finance Authority	01/01/05	01/01/35	-	4.700%					24,395
7	Business Finance Authority	10/13/05	10/01/35	-	4.700%					24,510
8	American United Life	03/01/96	03/01/21	3,200,000	7.400%	241,733				22,004
9	Revolving Loan Fund	9/1/1999	05/01/22	72,312	3.800%	3,206				22,959
10	Revolving Loan Fund	12/15/2014	01/01/45	5,030,000	4.500%	226,351				25,734
11	Revolving Loan Fund	04/26/06	07/01/29	1,916,605	4.488%	69,595				24,548
12	Revolving Loan Fund	06/01/11	05/01/31	325,583	2.952%	9,922				24,957
13	Revolving Loan Fund	08/01/12	07/01/32	1,001,421	2.864%	29,508				24,957
14	Revolving Loan Fund	02/01/12	01/01/32	224,762	2.864%	6,633				24,984
15	Revolving Loan Fund	10/01/12	09/01/32	76,168	2.864%	2,243				24,957
16	Revolving Loan Fund	07/01/12	06/01/32	617,773	2.952%	18,831				25,114
17	Business Finance Authority	5/1/2008	10/01/35	-	5.000%					24,510
18	Business Finance Authority	5/1/2008	10/01/35	-	5.375%					24,510
19	Revolving Loan Fund	8/1/2014	TBD	-	2.464%					25,649
20	Revolving Loan Fund	9/1/2014	TBD	-						25,649
21	Revolving Loan Fund	9/1/2014	TBD	1,978,000	2.464%	49,935				25,649
22	Revolving Loan Fund	12/15/2014	01/01/45	38,905,000	various	1,739,719				25,734
23	Revolving Loan Fund	10/15/2015	01/01/46	19,490,000	various	907,088				25,808
24	Revolving Loan Fund	10/15/2015	01/01/46	1,840,000	various	92,000				25,808
25	Revolving Loan Fund		07/01/36	297,546	2.616%	7,927				25,774
26	Revolving Loan Fund		TBD	3,019,510	TBD	60,499				25,774
27	Revolving Loan Fund		6/1/2048	1,383,522	2.424%	33,837				25,887
28	Business Finance Authority			4,460,000		151,278				
29	Business Finance Authority			1,075,000		34,500				
30				-						
31	TOTALS			84,913,202.07		3,684,804	\$ -	\$ -		
32	Advances from Associated Companies (Account 223)									
33	Parent Company			-						
34				-						
35				-						
36	TOTALS			-			\$ -	\$ -		
37	Other Long Term Debt (Account 224)									
38	Interest on Customer Deposits			-						
39				-						

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	FIXED ASSET LINE OF CREDIT					
2				5,573,663		55,470
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
	TOTALS			\$ 5,573,663	\$ -	\$ 55,470

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

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

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)				-	
2					-	
3	NONE				-	
4					-	
5					-	
6					-	
7					-	
8					-	
9					-	
10					-	
11	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13					-	
14	NONE				-	
15					-	
16					-	
17					-	
18					-	
19					-	
20					-	
21					-	
22	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -

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	FICA Taxes Payable Federal	\$ -		\$ 682,703	\$ 682,703		\$ -	
2	SUTA Taxes Payable State	\$ -		\$ 7,942	\$ 7,942		\$ -	
3	FUTA Taxes Payable Federal	\$ -		\$ 5,866	\$ 5,866		\$ -	
4	NH Business Profit Taxes Payable State	\$ -		\$ 758,767	\$ 758,767		\$ -	
5	Local Property Taxes State	\$ -	\$ 787,664	\$ 4,438,775	\$ 4,387,724	\$ -	\$ -	\$ 736,613
6	Employees Withholding Payable Federal	\$ -		\$ -	\$ -		\$ -	
7	Franchise Fees State	\$ -		\$ -	\$ -		\$ -	
8	Deferred Federal	\$ -		\$ -	\$ -		\$ -	
9	Investment Tax Credit Federal	\$ -		\$ (33,036)	\$ (33,036)		\$ -	
10	Local Property Taxes C.S State	\$ -		\$ -	\$ -		\$ -	
11	Federal	\$ 9,719		\$ 1,625,058	\$ 1,627,622		\$ 7,155	
12	Mass State Tax SUTA	\$ -		\$ 1,354	\$ (1,463)		\$ 2,817	
13	Excise Tax	\$ -		\$ 222	\$ 222		\$ -	
14	Other Taxes & Licenses	\$ -		\$ 35,442	\$ 35,442		\$ -	
15								
16								
17								
18								
19								
20	TOTALS	\$ 9,719	\$ 787,664	\$ 7,523,094	\$ 7,471,789	\$ -	\$ 9,972	\$ 736,613

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	Matured long-term Debt (Account 239)	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	\$ -
12	Matured Interest (Account 240)	
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	\$ -
23	Misc. Current and Accrued Liabilities (Account 241)	
24		
25		
26	Union Dues Payable	4,105
27	401K Loan Withholding Payable	2,806
28	United Way Withheld	396
29	Dependent Care - FSA	288
30	Miscellaneous Current/Accrued Liability	638,672
31	Acc Liab: Sup Exec Retire Plan	423,920
32	Post Employee Health Liability	3,734,935
33	Accrued Liability - Retainage	626,754
34	Accrued Payroll	214,880
35	Accrued Vacation	90,118
36	Accrued Employer Taxes	18,275
37	Voluntary Accident Ins withheld	1,825
38	Vision Insurance withheld	6,573
39	LID Insurance	(2,373)
40	Life Insurance Withheld	2,432
41	Car and/or home Insurance Withheld	(17)
42		
43		
44		
45		
46		
47		
48	TOTAL	5,763,589

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	Customer Advances for Construction - MVD Interconnect	\$ 84,000.00
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	\$ 84,000.00

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		
1	Deferred Tax Liability	246,109	282	-	-	246,109
2	Old Nashua Rd - Verizon Tower Lease	22,963	421	23,366	23,537	23,134
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS	269,072		23,366	23,537	269,243

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	Unamortized Investment Credit	\$ 503,634			\$ 223	\$ 33,036		\$ 470,598	
3									
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility	\$ 503,634		\$ -		\$ 33,036	\$ -	\$ 470,598	
12	Other: (list separately)								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total Other	\$ -		\$ -		\$ -	\$ -	\$ -	
23	Total	\$ 503,634		\$ -		\$ 33,036	\$ -	\$ 470,598	

F-43 INVESTMENT TAX CREDIT GENERATED AND UTILIZED

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	1962-7			1977	71,609	3,158
2	3%			3%		
3	7%			4%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978	92,580	5,000
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976	Balance Forward 85,797	1,725	11 1/2%		
15	3%			1979	470,300	14,408
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

B) Detail for Credits Generated for Year not readily available by % amounts.

C) Credit Utilized for Year are being amortized annually at a composite rate of 2%.

F-43 INVESTMENT TAX CREDIT 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	261,399.0	19,644	1983	76,311.00	23,108.00
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981	52,506.0	20,696	1984	185,984.00	26,828.00
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982	44,372.0	21,582	1985	310,092.00	33,036.00
35	3%			3%		
36	7%			4%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

** Column (f) is an accumulated total of all the preceding years.

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

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

Line No.	Item (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2							
3							
4							
5							
6							
7	TOTALS	\$ -		\$ -		\$ -	\$ -
8	Injuries and Damages Reserve (Account 262)						
9							
10							
11							
12							
13							
14	TOTALS	\$ -		\$ -		\$ -	\$ -
15	Pensions and Benefits Reserve (Account 263)						
16	Accrued Liability - Pension (241.231)	-	231	(10,021,153)	926.20	-	10,021,153
17						-	
18						-	
19							
20							
21	TOTALS	-		(10,021,153)		\$ -	10,021,153
22	Miscellaneous Operating Reserves (Account 265)						
23							
24							
25							
26							
27							
28	TOTALS	\$ -		-		\$ -	\$ -

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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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Water:			
3	Pollution Control			
4	Defense Facilities			
5	Total Water	-	-	-
6	Other (Specify)			
7	TOTALS	-	\$ -	\$ -
8	Liberalized Depreciation (Account 282)			
9	Water		-	
10	Other		-	
11	TOTALS	-	\$ -	
12	Other (Account 283)			
13	Water			
14	Other - Deferred Income Tax	22,462,893	-	-
15	Other - Regulatory Liability	-	-	7,395,319
16	TOTALS	22,462,893	\$ -	\$ 7,395,319
17	Total (Accounts 281, 282, 283)			
18	Water	-	-	-
19	Other (Specified)	22,462,893	-	7,395,319
20	TOTALS	22,462,893	\$ -	\$ 7,395,319

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
			-				9
			-				10
\$ -	\$ -		-		-	-	11
							12
			-		-		13
		183.00	-	See Note 1	1,608,614	24,071,507	14
		282.2	-				15
\$ -	\$ -		-		1,608,614	24,071,507	16
							17
					1,608,614		18
						24,071,507	19
\$ -	\$ -		-		1,608,614	24,071,507	20

Notes:

(1) Details of Adjustment Credits to Deferred Income Taxes are as follows:

Description

Record drawdown of deferred tax asset and liability accounts
 Record increase in deferred taxes

Debit Account No.	Credits
	Amount
283	(12,368)
233.3	1,620,982
	<u>1,608,614</u>

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)	\$ 37,623,279
2	Credits during year (Tax adj. Gross up CIAC for Prepaid Inc Tax on CIAC)	\$ -
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)	\$ 3,696,543
5	Total Credits	\$ 3,696,543
6	Charges during year: Retirements	\$ -
7	Balance end of year (Account 271)	\$ 41,319,822

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	\$ (8,923,966)
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	\$ (740,182)
4	Credit for plant retirement	\$ 1,955
5	Other (debit) or credit terms	\$ -
6		\$ -
7		
8	Balance end of year	\$ (9,662,193)

Notes

Class A or B Utility

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges	-		\$ -

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 (c)
1	Mains	(P)	2,719,137
2	Hydrants	(P)	190,568
3	Services	(P)	788,694
4	Tapping Fees	(C)	2,947
5	Adjustments/Reclass		(4,802)
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		3,696,543

**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	Booster Stations	\$ 348,809	2.50%	\$ (8,731)
2	Collecting & Impounding Reservoirs	\$ 95,635	1.84%	\$ (1,762)
3	Communication Equipment	\$ 37,765	5.37%	\$ (2,028)
4	Computer Equipment	\$ 30,000	16.15%	\$ (4,844)
5	Distribution Mains	\$ 29,299,808	1.54%	\$ (450,800)
6	Distribution Mains - Paving	\$ 25,900	1.57%	\$ (407)
7	Distribution Reservoirs and Standpipes	\$ 80,000	2.18%	\$ (1,746)
8	Easements	\$ 959	0.00%	\$ -
9	Electric Pumping Equipment	\$ 767,425	4.40%	\$ (33,752)
10	Hydrants	\$ 1,454,017	2.15%	\$ (31,271)
11	Meters	\$ 8,237	6.51%	\$ (536)
12	Other Production Equipment	\$ 13,500	0.00%	\$ -
13	Power & Pumping Structures	\$ 560,090	2.47%	\$ (13,834)
14	Power Generation Equipment	\$ 163,436	5.02%	\$ (8,207)
15	Purification System Equipment	\$ 20,000	6.67%	\$ (1,333)
16	Services	\$ 6,357,015	2.18%	\$ (138,307)
17	Source of Supply Structures	\$ 688,140	2.40%	\$ (16,508)
18	Supply Mains	\$ 22,000	1.50%	\$ (330)
19	Tapping Fees	\$ 555,484	1.60%	\$ (8,901)
20	Transmission Mains	\$ 584,940	1.26%	\$ (7,358)
21	Transportation Equipment	\$ 30,870	9.62%	\$ (2,971)
22	Water Treatment Equipment	\$ 36,000	3.31%	\$ (1,190)
23	Wells & Springs	\$ 141,480	3.76%	\$ (5,313)
24	Adjustement from system conversion	\$ (1,688)		\$ (53)
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39		\$ 41,319,822		
40				
41	TOTALS			\$ (740,182)

** Straight line method used.

F-47 OPERATING REVENUES (Accounts 400)

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH (1)	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers	\$ -	\$ -				
2	461 Metered Sales to General Customers	\$ 27,317,360	\$ 2,387,767	3,921,213	138,882	27,956	310
3	462 Fire Protection Revenue **	\$ 4,653,439	\$ 447,594			911	-
4	466 Sales for Resale	\$ 3,321	\$ 108				
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 31,974,120	\$ 2,835,468	3,921,213	138,882	28,867	310
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts		\$ -				
9	471 Miscellaneous Service Revenues	\$ 106,825	\$ 8,830				
10	472 Rents from Water Property	\$ 11,683	\$ (1,509)				
11	473 Interdepartmental Rents	\$ -	\$ -				
12	474 Other Water Revenues	\$ 106,069	\$ 1,526				
13	Total Other Operating Revenues	\$ 224,577	\$ 8,847				
14	400 Total Water Operating Revenues	\$ 32,198,697	\$ 2,844,316				

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 One Week.
3. The period between the billing date and the date on which discounts are forfeited None.

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

Notes:

** Fire Protection Revenue Includes Hydrant & Fire Protection Charges

- (1) Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants may only represent a few accounts.

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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)	(d)	(e)	(f)
1	1. SOURCE OF SUPPLY					
2	Operations					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses	68,869	(6,570)			
5	602 Purchased Water	472,407	34,743			
6	603 Miscellaneous Expenses	14,927	(682)			
7	604 Rents	-	-			
8	Total Operation	556,202	27,491	\$ -	\$ -	\$ -
9	Maintenance					
10	610 Maintenance Supervision and Engineering	651,536	113,104			
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	651,536	113,104		\$ -	\$ -
19	Total Source of Supply	1,207,738	140,595	\$ -	\$ -	\$ -
20	2. PUMPING EXPENSES					
21	Operations					
22	620 Operation Supervision and Engineering	-	-			
23	621 Fuel for Power Production	-	-			
24	622 Power Production Labor and Expenses	-	-			
25	623 Fuel or Power Purchased for Pumping	1,152,305	98,427			
26	624 Pumping Labor and Expenses	288,847	4,288			
27	625 Expenses Transferred-Credit	-	-			
28	626 Miscellaneous Expenses	97,734	20,312			
29	627 Rents	-	-			
30	Total Operations	1,538,886	123,027	\$ -		\$ -

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
31	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance					
33	630 Maintenance Supervision and Engineering	-	-			
34	631 Maintenance of Structures and Improvements	126,709	(8,383)			
35	632 Maintenance of Power Production Equipment	-	-			
36	633 Maintenance of Pumping Equipment	273,081	56,963			
37	Total Maintenance	\$ 399,790	\$ 48,580	\$ -	\$ -	\$ -
38	Total Pumping Expenses	\$ 1,938,676	\$ 171,607	\$ -	\$ -	\$ -
39	3. WATER TREATMENT EXPENSES					
40	Operations					
41	640 Operation Supervision and Engineering	-	-			
42	641 Chemicals	908,981	143,543			
43	642 Operation Labor and Expenses	782,813	14,594			
44	643 Miscellaneous Expenses	(170,032)	(36,633)			
45	644 Rents	-	-			
46	Total Operation	\$ 1,521,762	\$ 121,503	\$ -	\$ -	\$ -
47	Maintenance					
48	650 Operation Supervision and Engineering	-	-			
49	651 Maintenance of Structures and Improvements	-	-			
50	652 Maintenance of Water Treatment Equipment	162,434	(6,231)			
51	Total Maintenance	\$ 162,434	\$ (6,231)	\$ -	\$ -	\$ -
52	Total Water Treatment Expenses	\$ 1,684,196	\$ 115,272	\$ -	\$ -	\$ -
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
54	Operation					
55	660 Operation Supervision and Engineering	1,664,316	193,513			
56	661 Storage Facilities Expenses	-	-			
57	662 Transmission & Distribution Lines Expenses	282,150	68,005			
58	663 Meter Expenses	199,593	70,409			
59	664 Customer Installations Expenses	18,080	(18,536)			
60	665 Miscellaneous Expenses	(596)	72,541			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)					
64	Operations					
65	666 Rents	-	-			
66	Total Operations	2,163,542.87	\$ 385,932.81	\$ -	\$ -	\$ -
67	Maintenance					
68	670 Maintenance Supervision and Engineering	-	-			
69	671 Maintenance of Structures and Improvements	-	-			
70	672 Maintenance of Distribution Reservoirs and Standpipes	-	-			
71	673 Maintenance of Transmission and Distribution Mains	739,547	264,160			
72	674 Maintenance of Fire Mains	-	-			
73	675 Maintenance of Services	294,871	(7,034)			
74	676 Maintenance of Meters	14,214	(2,642)			
75	677 Maintenance of Hydrants	133,729	40,901			
76	678 Maintenance of Miscellaneous Equipment	173,717	20,188			
77	Total Maintenance	\$ 1,356,077	\$ 315,573	\$ -	\$ -	\$ -
78	Total Transmission and Distribution Expenses	\$ 3,519,620	\$ 701,506	\$ -	\$ -	\$ -
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	-	-			
82	902 Meter Reading Expenses	62,608	1,180			
83	903 Customer Records and Collection Expenses	378,689	33,991			
84	904 Uncollectible Accounts	48,493	6,730			
85	905 Miscellaneous Customer Accounts Expenses	-	-			
86	Total Customer Accounts Expenses	\$ 489,789	\$ 41,901	\$ -	\$ -	\$ -
87	6. Sales Expenses					
88	Operations					
89	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)	(d)	(e)	(f)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES					
94	Operations					
95	920 Administrative and General Salaries	2,949,490	110,577			
96	921 Office Supplies and Other Expenses	631,353	98,173			
97	922 Administrative Expenses Transferred-Cr.	(1,622,715)	245,910			
98	923 Outside Services Employed	385,360	78,063			
99	924 Property Insurance	487,967	(51,934)			
100	925 Injuries and Damages	-	-			
101	926 Employee Pension and Benefits	4,589,136	168,163			
102	927 Franchise Requirements	-	-			
103	928 Regulatory Commission Expenses	105,678	(1,240)			
104	929 Duplicate Charges Cr.	-	-			
105	930 Miscellaneous General Expenses	(3,134,044)	(231,825)			
106	931 General Rents	-	-			
107	Total Operation	4,392,226	415,887	\$ -	\$ -	\$ -
108	Maintenance					
109	950 Maintenance of General Plant	760,447	66,295			
110	Total Administrative and General Expenses	5,152,673	482,182	\$ -	\$ -	\$ -
111	Total Operation and Maintenance Expenses	13,992,692	1,653,064	\$ -	\$ -	\$ -

SUMMARY OF OPERATION AND MAINTENANCE EXPENSES

	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses	\$ 556,202	\$ 651,536	\$ 1,207,738
113	Pumping Expenses	\$ 1,538,886	\$ 399,790	\$ 1,938,676
114	Water Treatment Expense	\$ 1,521,762	\$ 162,434	\$ 1,684,196
115	Transmission and Distribution Expenses	\$ 2,163,543	\$ 1,356,077	\$ 3,519,620
116	Customer Accounts Expenses	\$ 489,789	\$ -	\$ 489,789
117	Sales Expenses	\$ -	\$ -	\$ -
118	Administrative and General Expenses	\$ 4,392,226	\$ 760,447	\$ 5,152,673
119	Total	\$ 10,662,408	\$ 3,330,284	\$ 13,992,692

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment			
2	Account 406			-
3				
4	Bon Terrain Adjustment	\$ 384,880.00	2.6490%	(10,195)
5	Souhegan Woods Adjustment	\$ 460,025.00	3.6585%	(16,830)
6				
7				
8				
9	TOTAL			(27,026)
	AMORTIZATION EXPENSE-OTHER			
10	Amortization of Limited Term Plant-Account 407.1			
11				
12	Acquisition Premium			1,830,666
13				
14				
15				
16				
17				
18	TOTAL			1,830,666
19	Amortization of Property Losses-Account 407.2			
20				
21				
22				
23				
24				
25				
26				
27	TOTAL			-
28	Amortization of Other Utility Charges-Account 407.3			
29	Deferred Charges			134,666
30				
31				
32				
33				
34	See attached for detail			
35				
36	TOTAL			134,666
37	TOTAL-Account 407			1,965,332

Notes:

F-49 Amortization of Other Utility Charges
(407.3 Detail)

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	THEORETICAL DEPRECIATION RESERVE - 2007	(3,531,600)	0.00%	\$ -
2	MAST RD RAILROAD CROSSING-RECONSTRUCTION-MERRIMCK,NH	22,092	4.00%	\$ 884
3	BOND DEFEASANCE PREMIUM	117,639	4.81%	\$ 5,657
4	UNION NEGOTIATIONS 2013	72,021	0.00%	\$ -
5	HI-LO WELL #4 REDEVELOP 2010	20,598	5.00%	\$ 1,030
6	NRPC MUTUAL AID STUDY	18,914	0.00%	\$ -
7	PENNICHUCK BROOK WATERSHED STUDY	116,577	0.00%	\$ -
8	HARRIS POND BATHYMETRIC SURVEY	49,942	10.08%	\$ 5,036
9	UPPER MERRIMACK WTRSHED STUDY	66,000	9.99%	\$ 6,594
10	FACILIT STUDY:NASHUA/MERRIMACK	7,962	10.01%	\$ 797
11	WATERSHED MONITOR-SEDIMENT DEP	26,169	15.66%	\$ 4,098
12	WATERSHED: BMP RETROFIT EVALUATION	4,235	0.00%	\$ -
13	WATERSHED RESTORATION PLAN	60,375	12.07%	\$ 7,286
14	OSHA COMPLIANCE	93,600	0.00%	\$ -
15	WEB SITE UPGRADE 2011	2,233	175.19%	\$ 3,913
16	MSDC CHARGES	903,071	4.77%	\$ 43,041
17	WATERSHED GRDWTR MONT:PENN BRK	21,544	10.02%	\$ 2,159
18	WATERSHED SCHOOL EDUCATION	9,601	28.34%	\$ 2,721
19	STORMWATER BMP RETROFIT EVAL	23,190	10.00%	\$ 2,319
20	WATERSHED-ROOF LEADER EDUCATION	14,765	11.43%	\$ 1,687
21	CROSS CONNECTION SURVEY-NASHUA	46,314	10.00%	\$ 4,630
22	FEAS STUDY-STSWEE/CATCH BASIN	37,306	10.00%	\$ 3,730
23	ASSET MANAGEMENT ASSESS STUDY	177,637	10.00%	\$ 17,764
24	UNION NEGOTIATIONS 2015	7,028	0.00%	\$ -
25	TYNGSBORO WHOLESALE AGREEMENT COSS 2015	16,544	10.00%	\$ 1,654
26	PWW/PEU - COST OF SERVICE STUDY	9,200	10.00%	\$ 920
27	K-M NATURAL GAS STUDY	17,517	10.00%	\$ 1,752
28	WTP SLUDGE TANK CLEANING 2015	75,303	10.04%	\$ 7,562
29	WATERSHED PROTECTION VIDEOS-PENN BROOK	19,850	20.29%	\$ 4,027
30	RESERVOIR STORAGE & SEDIMENT MONITORING	13,291	29.57%	\$ 3,930
31	UNION NEGOTIATIONS 2017	4,232	34.89%	\$ 1,476
32	WATERSHED STUDY	222	0.00%	\$ -
33	PWW BOND APPLICATION FEE	1,000	0.00%	\$ -
34	LINE OF CREDIT TD BANK	2,192.5	0.00%	\$ -
35				
36				
37				
38				
39				\$ 134,666

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2	FICA	682,703	682,703				
3	FUTA	5,866	5,866				
4	Provisions/Federal Income Tax - Current	1,283,298		1,283,298			
5	Provisions/Federal Income Tax - Deferred	341,760		341,760			
6	Investment Tax Credit	(33,036)		(33,036)			
7							
8	STATE						
9							
10	Unemployment Tax	7,942	7,942				
11	Franchise Fee Tax						
12	NH Business Profit Tax - Current	603,951		603,951			
13	NH Business Profit Tax - Deferred	154,816		154,816			
14							
15	LOCAL						
16	Property Taxes	4,438,775	4,438,775				
17							
18							
19	Misc Adjustment Franchise Fees						
20	Other Taxes & Licenses	35,442	35,442	-			
21	Excise Tax	222	222	-			
22	Mass SUTA Tax	1,354	1,354				
23							
24	TOTALS	7,523,094	5,172,305	2,350,789	\$ -	\$ -	\$ -

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

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

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

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	Gain on disposition of property:			
2				
3	Gain from Ashley Commons ARRA Loan Forgiveness (1)	450,000		11,297
4	Gain from Amory ARRA Loan Forgiveness (1)	300,000		7,531
5	Gain from French Hill ARRA Loan Forgiveness (1)	1,300,000		32,636
6	Gain from Glenn Ridge ARRA Loan Forgiveness (1)	49,000		2,460
7	Gain from Amherst Street ARRA Loan Forgiveness (1)	2,197,252		5,460
8				
9				
10				
11				
12	Total Gain			59,384
13	Loss on disposition of property:			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total Loss			-
25	NET GAIN OR LOSS			59,384

Note:

- (1) The gains represent a partial debt forgiveness tied to the forgivable portion of ARRA loan repayments.

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

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

Line No.	Item (a)	Water Department (b)			Total (e)
			(c)	(d)	
1	Revenues:				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6	Jobbing	337,556			
7					
8					
9					
10	Total Revenues (Account 415).....	337,556	\$ -	\$ -	\$ -
11	Costs and Expenses:				
12	Cost of Sales (list major classes of cost).....				
13	Jobbing Expenses	145,582			
14	Operating Revenue deducts	-			
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	Total Costs and Expenses (Accounts 416)	145,582	\$ -	\$ -	
31					
32	Net Income (before taxes)	191,974	\$ -	\$ -	\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....	-	\$ -	\$ -	\$ -
37	Net Income (after taxes).....	191,974	\$ -	\$ -	\$ -

** Taxes calculated on a consolidated basis (all income) for PWW Inc.

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

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

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

Notes

- (1) We were potentially going to do a solar project at our Water Treatment Plant, but we were unable to receive the property tax relief to make the project economically advantageous.

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	Extraordinary Income		
2			
3	NONE		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTALS	\$ -	\$ -
16	Extraordinary Deductions (Account 434)		
17			
18			
19			
20	NONE		
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTALS	\$ -	\$ -
31	Net Extraordinary Items	\$ -	\$ -

**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.
Veteran's Affairs

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 459,066
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	\$ 2,350,789
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4	Temporary Differences:	
5	Charitable Contributions	
6	Vacation & bonus accruals	\$ 5,777
7	AFUDC	\$ -
8	A/R Reserve	\$ 3,134
9	Excess FAS 106 and FAS 87/Pension and Post Retirement Costs	\$ 316,600
10	Deferred Debits	\$ 14,896
11	Accelerated depreciation	\$ (4,793,377)
12	Book/Tax Differences on disposal of assets	\$ (1,013,019)
13	Total Temporary Differences	\$ (5,465,989)
14		
15		
16	New Hampshire Taxable Income	\$ (2,656,134)
17		
18		
19	New Hampshire Business Profits Tax	\$ -
20	New Hampshire Business Enterprise Tax	\$ -
21		
22		
23		
24		
25	Federal taxable net	\$ (2,656,134)
26	Computation of tax:	
27		
28	Pre Tax Income	\$ 2,809,855
29		
30	New Hampshire Business Profits Tax @ 8.5%	\$ 758,767
31	Federal Income Tax @ 34%	\$ 1,625,058
32		
33	Amortization of Investment Tax Credit	\$ (33,036)
34		
35	Mass Excise Tax	\$ -
36		
37	Total Income Taxes	\$ 2,350,789

F-57 DONATIONS AND GIFTS

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

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40		Total		-

F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Operation			
2	Source of Supply	\$ 248,225		
3	Pumping	\$ 686,782		
4	Water Treatment	\$ 679,140		
5	Transmission and Distribution	\$ 945,007		
6	Customer Accounts	\$ 218,586		
7	Sales			
8	Administration and General	\$ 867,351		
9	Total Operation	\$ 3,645,091	\$ -	\$ -
10	Maintenance			
11	Source of Supply	\$ 290,771		
12	Pumping	\$ 178,420		
13	Water Treatment	\$ 72,492		
14	Transmission and Distribution	\$ 605,197		
15	Administrative and General	\$ 453,240		
16	Total Maintenance	\$ 1,600,120	\$ -	\$ -
17	Total Operation and Maintenance			
18	Source of supply (Lines 2 and 11)	\$ 538,996		-
19	Pumping (Lines 3 and 12)	\$ 865,202	-	-
20	Water Treatment Lines 4 and 13)	\$ 751,632	-	-
21	Transmission and Distribution (Lines 5 & 14)	\$ 1,550,205	-	-
22	Customer Accounts (Line 6)	\$ 218,586	-	-
23	Sales (Line 7)	\$ -	-	-
24	Administrative and General (Lines 8 and 15)	\$ 1,320,591	-	-
25	Total Operation and Maintenance (Lines 18-24)	\$ 5,245,211	\$ -	\$ -
26	Utility Plant			
27	Construction (by utility departments)	\$ 285,183		
28	Plant Removal (by utility departments)			
29	Other Accounts (Specify)			
30	Officers	\$ 615,412		
31	Accounting	\$ 697,182		
32	Customer Service (includes Admin)	\$ 1,165,239		
33	Data Processing	\$ 471,658		
34	Engineering	\$ 1,167,250		
35	Jobbing	\$ -		
36	Other	\$ -		
37	Total Other Accounts	\$ 4,116,740	\$ -	\$ -
38	Total Salaries and Wages	\$ 9,647,134	\$ -	\$ -

S-1 REVENUE BY RATES

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

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (1) (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers					
7						
8						
9						
10						
11						
12	Totals, Account 461 Metered Sales to General Customers	3,921,213	\$ 27,317,360	27,956	140	6.97
13	Totals, Account 462 Fire Protection Revenue **		\$ 4,653,439	911	N/A	N/A
14	Totals, Account 466 Sales for Resale		\$ 3,321			
15	Totals, Account 467 Interdepartmental Sales					
16	TOTALS (Account 460-467)	3,921,213	31,974,120	28,867	140	\$ 6.97

Notes:

** Fire Protection Revenue Includes Hydrant & Fire Protection Charges

(1) Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants may only represent a few accounts.

S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced ** (in 1000 gals.)	WATER PURCHASED (in 1000 gals.)				Total Purchased (in 1000 gals.)	Total Produced and Purchased (in 1000 gals.)
		Name of Seller: Town of Milford	Name of Seller: City of Manchester	Name of Seller: Town of Merrimack	Name of Seller: Town of Derry		
Jan	307,687	-	3,396	0		3,396	311,083
Feb	269,779	1,803	4,211	67		6,081	275,860
Mar	291,281	34	4,062	5,519	8,839	18,453	309,734
Apr	291,503	-	2,244	0		2,244	293,747
May	415,683	1,758	3,284	6		5,048	420,731
Jun	522,800	665	10,966	14,981	12,907	39,519	562,319
Jul	554,644	-	11,990	0		11,990	566,634
Aug	465,024	2,241	15,424	1,684		19,349	484,373
Sep	404,002	3,307	7,779	19,277	15,745	46,108	450,110
Oct	296,231	-	10,076	0		10,076	306,307
Nov	255,790	2,713	4,338	514		7,565	263,355
Dec	269,728	-	3,792	6,864	1,311	11,968	281,696
TOTAL	4,344,152	12,521	81,562	48,912	38,802	181,797	4,525,949

Max. day flow (in 1000 gals.):

21,970

7/3/2018 (WTP production only)

** Total water produced by Core WTP and all CWS wells

S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
Supply Pond	Surface				C,F,CA	3		
Harris Pond	Surface				C,F,CA	7		
Bowers Pond	Surface				C,F,CA	--		
Holt Pond	Surface				C,F,CA	--		
Merrimack River	River		V	V	C,F,CA	20		V
			29 Sq Miles	1,000				4,255,530

* Chlorination, Filtration, Chemical Addition, Other

**Includes water produced by all PWW systems.

S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
Pennichuck Water Works Treatment Facility	Conventional w/ upflow clarification	1979	35 mgd	1,000,000	4,255,530

S-5 WELLS

Name/I.D.	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.)
Bon Terrain	Gravel	40	1993	c,ca	625	625		-
Autumn Woods well #1	Bedrock	725	1997	c,ca	35	35	5	-
Autumn Woods well #2	Bedrock	1125	1997	c,ca	15	15	3	-
Autumn Woods well #4	Bedrock	275	1999	c,ca	57	57	5	6,847,459
English Woods well 1	Bedrock	305	1993	ca	18	18	3	497,593
English Woods well 2	Bedrock	1200	1993	ca	18	18	2	1,360,352
Great Bay well 1	Bedrock	625					5	2,849,250
Great Bay well 3	Bedrock	625					5	1,737,004
Souhegan Woods well 1	Gravel	30	1992	c,ca	75	75		12,147,520
Valleyfield Well 1	Bedrock			c,ca,o	16	16	2	2,014,795
Valleyfield well 2	Bedrock			c,ca,o	10	10	3	1,705,788
Sweet Hill well 1	Bedrock	780	1996	c	30	30	5	-
Sweet Hill well 2/3 flow	Bedrock		2009					2,306,236
Sweet Hill well 3								

total 31,465,997

S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
NONE					

S-5 WELLS

Name/I.D.	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.)
Richardson Estates well 1	Bedrock	454	1987			33		-
Hi and Lo Estates well 2				c,ca,f				-
Hi and Lo Estates well 4	Bedrock	600		c,ca,f	25	25	3	1,318,287
Twin Ridge well 7	Bedrock	500	1988	c,ca,o,f	15			51,349
Twin Ridge well 4	Bedrock			c,ca,o,f	15			33,517
Twin Ridge well 5	Bedrock	805		c,ca,o,f	15			45,337
Twin Ridge well 8	Bedrock	600	2012	c,ca,o,f	39			9,239,433
Drew Woods well1	Bedrock	535	1988	c,ca,o	22			-
Drew Woods well 3	Bedrock	350	1988	c,ca,o	67			-
Drew Woods well 4	Bedrock	390	1988	c,ca,o	25			4,335,582
Drew Woods well 5	Bedrock	881	1999	c,ca,o	90			4,131,802
Drew Woods well 6	Bedrock	472	1999	c,ca,o	44			3,376,995
Drew Woods well 7	Bedrock	700	1999	c,ca,o	28			1,815,396
Hubbard well 2	Bedrock	1000		c,ca	32		5	-
Glenn Ridge Well #1	Bedrock	295	1989	c,ca,o,f	35	35	3	4,106,994
Glenn Ridge Well #2	Bedrock	215	1989	c,ca,o,f	35	35	3	4,741,447
Bedford Well #1	Bedrock	473	1991	c,ca	25			986,890
Bedford Well #4	Gravel	65	1996	c,ca	40			2,852,855
Maple Haven W2	Bedrock	330	1993	ca	30			1,871,148
Maple Haven W3	Bedrock	305	1993	ca	6			-
Maple Haven W4	Bedrock	300	1993	ca	40			4,252,655
Glenwoodlands W1	Bedrock	250	1989	f	30			3,375,635
Glenwoodlands W2	Bedrock	250	1989	f	38			3,509,153
Badger Hill W1	Bedrock	505	2002	c	35			3,119,212
Badger Hill W2	Bedrock	705	2002	c	10			-
Badger Hill W3	Bedrock	305	2002	c	59			2,961,417
Farley Road W1	Bedrock	900	1988	c,ca,o,f	5			547953
Farley Road W2	Bedrock	320	2012	c,ca,o,f	13			483092

S-6 PUMP STATIONS

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

Name/I.D.	Area Served	Number 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
Autumn Woods	Salem	4	8	300	6,847,459	40,000		C, CA
Bon Terrain	Amherst	1	60	800	0			C, CA
English Woods	Bedford	2	60		1,857,945	8,000		CA
Great Bay	New Market	2	10		4,586,254			N/A
Souhegan Woods	Amherst	1	10	125	12,147,520	40,000	10,000	C, CA
Valley Field	Plaistow	2	5	250	3,720,583	20,000	6,300	C, CA
Sweet Hill	Plaistow	2	5	125	2,306,236	12,000	1,350	C
Hi-Lo Estates (well only) ¹	Derry	2	10		1,318,287	20,000	2,300	C, CA
Twin Ridge	Plaistow	2	5		9,369,636			C, CA
Drew Woods	Derry	3	50	1,200	13,659,775	225,000	8,265	C, CA
Glen Ridge	Derry	2	2		8,848,441	20,000	400	C, CA
Bedford Water	Bedford	2	25		3,839,745	30,000	2,800	C, CA
Maple Haven	Derry	3	7.5		6,123,803	35,000	2,000	CA
Glenwoodlands	Epping	2	5	800	6,884,788			N/A
Powder Hill	Bedford	5	10	1,000	59,249,321	200,000	5,000	N/A
Cabot Preserve	Bedford	4	15	400	14,078,236			N/A
Badger Hill	Milford	4	15	600	6,080,629	50,000		C, CA
Barr Farms	Bedford	3	5	200	6,471,237			N/A
Federal Hill Booster Station	Milford	5	20	1,200	2,784,124			N/A
Pennichuck WTP	Nashua	6	500	22,200	4,255,530,000	7,500,000		C, CA, F
Pennichuck WTP (natural gas)	Nashua	1	550	10	0			
Donald Street	Bedford	2	50	700	65,720,558			C
Coburn Ave	Nashua	2	25	500	11,502,513			N/A
Souhegan Booster	Amherst	2	20	400	58,571,454			C
Milford Booster	Milford	2	50	550	Not Available			N/A
Bowers Landing	Merrimack	3	10	225	11,254,910			N/A
Shakespeare	Nashua	3	8		16,087,251			N/A
Timberline	Nashua	3	300	1,500	Not Available			N/A
Main Dunstable	Nashua	2	100	1,400	Not Available			N/A
Kessler	Nashua	3			15,086,012			N/A
Taylor Falls	Hudson	1	25	1,100	144,233,848			N/A
Sky Meadow	Nashua	2	40	800	28,019,370			N/A
Orchard Ave	Nashua	2	5	135	26,975,652			N/A
High Pine	Nashua	3	60	2,500	206,837,309			N/A
Northfield Booster Station	Nashua	3	5	150	2,134,367			N/A
Armory Booster Station	Nashua	4	15	1,500	215,228,709			N/A
Tara Heights	Nashua				3,962,832			
Farley Road	Nashua	5	20	650	1,031,045	40,000		C, F, O

1. Interconnected with Drew

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

Name/I.D.	Type	Material	Size (Mil Gals)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
Shakespeare I	Tank	Concrete	1.00	1966	Covered		Nashua, NH
Shakespeare II	Tank	Concrete	1.70	1993	Covered		Nashua, NH
Kessler Farms	Tank	Steel	4.50	1987	Covered		Nashua, NH
Bon Terrain	Tank	Steel	1.00	1992	Covered		Amherst, NH (Limited Area)
Amherst Tank	Tank	Steel	0.20	2002	Covered		Amherst, NH (Limited Area)
Coburn	Tank	Concrete	0.30	1976	Covered		Nashua, NH
Fifield I	Tank	Concrete	5.90	2008	Covered		Nashua, NH
Powder Hill Tank	Tank	Concrete	0.15	1996/7	Covered		Bedford, NH (Limited Area)
Drew/Bliss/Hubbard	Tank	Concrete	0.25	2002	Covered		Derry, NH (Limited Area)
Fifield II	Tank	Concrete	6.60	1997	Covered		Nashua, NH
WTP Finished Water Storage and Contact Tank	Tank	Concrete	6.50	2006	Covered		Nashua, NH

**S-8 ACTIVE SERVICES, METERS AND HYDRANTS
(Include Only Property Owned by the Utility)**

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	16"	Unknown	Total
Non-Fire Services		14,785	9,208	740	1,199	3	622	518	270	10	21	1	1,184	28,561
Fire Services					37		134	424	294	7	14	1		911
Meters	26,010	556	591	447	277	58	10	7						27,956
Hydrants	Municipal:	2,531		Private:	0									2,531

S-9 NUMBER AND TYPE OF CUSTOMERS

Residential	Commercial	Industrial	Municipal	Total	Year-Round*	Seasonal*
26,218	1,955	227	161	28,561	28,442	119

Notes:

- (1) Service/customer counts (S-8) and (S-9) are based on any stop to end that has been active for billing purposes at one time and not abandoned. Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Service/customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants noted above only represent a few customer accounts.

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

	Ductile Iron	Cast Iron	PVC	HDPE	Transite	Cement Lined	Galv. Steel	Copper	Material Unknown	RCP	Total
1"	883		605					1,019	7		2,514
1-1/4"		423				1,281	1,267	109			3,080
1-1/2"	12	69	3,531	773		1,791	718	58			6,952
2"	4,185	792	126,130	4,967	120	6,973	3,357	1,078	890		148,492
3"	14		28,302	6,263					4,517		39,096
4"	79,086	13,744	118,727	904	5,466	1,498	310		2,626		222,361
6"	82,785	79,885	46,403	1,411	13,443	11,756		11	3,653		239,347
8"	592,917	124,658	82,926	4,927	126,719	280,828	250		6,993		1,220,218
10"	13,243	5,221	5,456	101		13,700			201		37,922
12"	334,452	25,607	1,826	2,322	44,638	48,391			406		457,642
14"		527									527
16"	116,044	5,604		17	23,297	15,434					160,396
18"				114							114
20"	2,759	512	41	527							3,839
24"	64,058	7,150			2	10,599			143		81,952
30"	10,447										10,447
36"	38		7,305				70				7,413
42"	1,342								146		1,488
48"	31	107									138
72"						1,290					1,290
	1		422						7,969		8,392
Total	1,302,297	264,299	421,674	22,326	213,685	393,541	5,972	2,275	27,551	-	2,653,620

System Name

	PWW Core*	Ashley Commons	Aidurn Woods	Badger Hill	Bedford Water***	Cabot Preserve	Drew Woods***	English Woods	Farley Estates	Federal Hill	Glen Ridge	Glen Woodlands	Great Bay	Great Brook	Little Pond	Maple Haven / Richardson	Powder Hill	Souhegan Woods**	Sweet Hill	Twin Ridge	Valleyfield
January Pumpage (100 cubic feet) -	135,254		430	700	360	10846		130	113	740	620	716	418		780	590	3600	630	194	733	373
January Sales (100 cubic feet) -	114,215		414	667	364	8930		118	116	626	419	379	396		730	595	3531	654	195	602	353
January Unaccounted % -	15.6%		4%	5%	-7%	18%		9%	-3%	16%	32%	47%	5%		4%	-1%	2%	-4%	-1%	18%	5%
February Pumpage (100 cubic feet) -	136,102	480	400	700	320			90	102		600	707	361	1245	800	554	3000	530	181	683	330
February Sales (100 cubic feet) -	114,453	462	387	660	325			93	96		403	374	334	1208	722	552	2902	577	182	540	328
February Unaccounted % -	15.3%	4%	3%	6%	-2%			-3%	4%		33%	47%	7%	3%	10%	0%	3%	-9%	-1%	21%	1%
March Pumpage (100 cubic feet) -	136,433		470	813	370		15,660	140	122		550	694	465		810	681	3700	640	204	823	491
March Sales (100 cubic feet) -	115,840		452	785	366		9258	123	112		475	433	440		901	666	3711	678	201	665	466
March Unaccounted % -	15.1%		4%	3%	-4%		41%	12%	8%		14%	52%	5%		-11%	-1%	0%	-8%	1%	19%	5%
April Pumpage (100 cubic feet) -	136,827		390	668	290	7676		100	91	761	370	759	521		940	560	3200	540	178	653	407
April Sales (100 cubic feet) -	114,568		384	670	317	6758		106	97	649	383	364	380		761	560	3131	561	182	519	365
April Unaccounted % -	16.3%		2%	0%	-9%	12%		-6%	-7%	28%	-6%	52%	27%		19%	0%	2%	-4%	-2%	21%	10%
May Pumpage (100 cubic feet) -	138,132	443	430	700	310			110	104		610	751	510	1139	760	628	2900	600	180	603	428
May Sales (100 cubic feet) -	114,504	451	425	658	318			101	104		409	350	369	1178	730	584	2652	587	155	582	401
May Unaccounted % -	17.1%	-2%	1%	5%	-3%			8%	0%		33%	53%	28%	-3%	4%	10%	-2%	2%	14%	7%	6%
June Pumpage (100 cubic feet) -	140,554		900	1230	640		18,225	210	161		850	943	620		3461	890	11000	2400	295	752	540
June Sales (100 cubic feet) -	116,534		871	1167	649		12230	207	153		706	570	575		2448	884	10797	2484	281	698	520
June Unaccounted % -	17.1%		3%	5%	-1%		33%	1%	5%		20%	40%	7%		29%	1%	2%	-4%	5%	7%	4%
July Pumpage (100 cubic feet) -	141,851		1330	1710	620	19325		290	145	1023	790	811	600		4320	891	11600	3726	354	665	468
July Sales (100 cubic feet) -	119,210		1317	1674	610	20058		302	148	1175	580	523	577		3047	888	15219	3564	340	676	442
July Unaccounted % -	15.8%		1%	2%	1%	-4%		-4%	-2%	-15%	27%	36%	4%		29%	0%	-31%	4%	4%	-2%	6%
August Pumpage (100 cubic feet) -	140,797	612	970	1400	620			250	106		760	790	580	1361	4010	690	12400	3426	340	588	350
August Sales (100 cubic feet) -	120,316	586	972	1296	616			233	148		528	476	549	1336	2727	682	14670	2662	334	627	334
August Unaccounted % -	14.5%	4%	0%	7%	1%			7%	-40%		31%	40%	5%	2%	-32%	1%	-18%	10%	2%	-7%	6%
September Pumpage (100 cubic feet) -	139,899		1190	1410	590		27,014	290	109		1180	850	620		2670	855	15200	3143	438	750	533
September Sales (100 cubic feet) -	116,574		1190	1196	663		19905	264	114		670	469	530		2619	826	14137	2994	435	797	509
September Unaccounted % -	14.3%		0%	17%	-12%		28%	9%	-5%		42%	48%	12%		5%	3%	7%	5%	1%	-4%	6%
October Pumpage (100 cubic feet) -	136,871		650	770	440	25771		160	114	1137	830	606	440		2120	540	9500	1943	298	709	482
October Sales (100 cubic feet) -	119,509		629	762	401	22683		152	112	2072	419	331	399		1883	526	8004	1749	280	532	452
October Unaccounted % -	12.5%		3%	1%	9%	7%		5%	2%	-82%	50%	45%	9%		12%	4%	16%	10%	6%	31%	6%
November Pumpage (100 cubic feet) -	135,657	471	630	890	430			160	100		800	788	500	1332	nda	681	8900	900	227	694	343
November Sales (100 cubic feet) -	120,316	496	614	880	471			149	97		495	440	477	1418	1378	657	5062	902	217	631	315
November Unaccounted % -	11.3%	-5%	3%	1%	-10%			7%	3%		38%	44%	5%	-6%	nda	5%	27%	0%	4%	9%	8%
December Pumpage (100 cubic feet) -	136,449		390	700			17,553	120	96		690	611	350		1540	563	8009	500	181	608	276
December Sales (100 cubic feet) -	118,542		393	701			10264	110	96		408	343	380		1317	550	3237	557	162	525	253
December Unaccounted % -	13.1%		-1%	0%			41%	3%	-2%		41%	44%	-9%		14%	2%	60%	-11%	10%	14%	8%
Total Pumpage (100 cubic feet) -	1654,225	2006	8180	11661	5190	63620	78472	2050	1363	3667	8730	9226	5965	5077	22491	4247	91009	18978	3070	8340	5027
Total Sales (100 cubic feet) -	1407,673	1995	8048	11096	5340	59729	51677	1964	1397	4424	5905	5072	5408	5140	18065	4146	87353	18199	2964	7374	4732
2018 Unaccounted % -	14.9%	1%	2%	5%	-3%	6%	34%	4%	-2%	-21%	32%	45%	9%	-1%	20%	2%	4%	4%	3%	12%	6%

nda - no data available
All calculations are made by comparing monthly pumpage records against monthly sales records. Monthly readings of the pumpage and sales meters are generally made on the same day.
*PWW core calculations are made using a twelve month running average and are shown in average Millions of Gallons per day for the past 12 months. All readings are in CCF, hundred of cubic feet.
For the following systems the pumpage data is based on usage from water bills where we purchase water
Cabot Preserve, Ashley Commons, Federal Hill and Great Brook
**Souhegan includes usage purchased from MVD which is billed quarterly therefore divided evenly for the 3 months of the usage period billed
*** Drew Woods pumpage data is a combination of usage from purchased water and master metered usage
**** Supply changed in November of 2018 from the well to the Little Pond Supply through Manchester Water