



March 30, 2023

Public Utilities Commission  
State of New Hampshire  
Department of Energy  
21 South Fruit Street Suite 10  
Concord, NH 03301

Re: Pittsfield Aqueduct Company, Inc. - NHPUC Annual Report 2022

Dear Public Utilities Commission:

Pursuant to Rule 609.04 F-16 – Water Annual Report - Attached is an electronic filing of the 2022 Annual Report, 2022 Unaccounted Water Report and the Short Debt Limit Threshold Calculations for Pittsfield Aqueduct Company, Inc. Pursuant to the notice issued by the Commission on March 17, 2020, suspending all Commission rules requiring the filing of paper copies until further notice, pursuant to its rule waiver authority under PUC 201.05, we are electing to only file an electronic form on this Annual Report with the Commission. We are maintaining the original copies on file which can be made available to the Commission upon request.

Overall, the operating and maintenance expenses increased 15.13% or \$67,127 from the prior year. The primary reason for this change is due to the items noted below. These represent explanations for expense variances with a 10% increase (decrease) or more from calendar year 2021 to calendar year 2022:

Account 6623: Power Purchased: Treatment Plant Electric increased 14.59% or \$787 was associated with an increase in electric delivery charges in 2022 compared to 2021.

Account 6626: Miscellaneous Expenses increased 17.68% or \$2,865 primarily due to increases in the cost of heating in 2022 versus 2021.

Account 6631: Maintenance of Structures and Improvements decreased 29.29% or \$9,668 due to less maintenance (tree clearing and moving) on the Berry Pond Dam in 2022 versus 2021.

Account 6641: Chemicals increased 49.69% or \$4,661 primarily due due to large increases in the cost of water treatment plant chemicals used to treat the water in .

2022 versus 2021.

Account 6642: Operation Labor and Expenses nt increased 23.22% or \$1,176 primarily due increased raw and finished water quality monitoring as part of a plan to improve the WTP treatment plant efficiency in the removal of organics to lower Disinfection Byproducts. The increase monitoring occurred in 2022 but not 2021.

Account 6652: Maintenance of Water Treatment Equipment increased 72.75% or \$6,522 primarily due a continued increase in maintenance of the WTP SCADA system to provide for enhanced cybersecurity protection.

Account 6665: Miscellaneous Expenses increased over 100% or \$69 primarily due the purchase of a few more small tools in 2022 vs those purchased in 2021.

Account 6673: Maintenance of Transmission & Distribution Mains increased 132.30% or \$24,449. This increase is attributed to there being three main breaks in 2022 vs. 2021 as well as the fact that all three main breaks occurred after hours and due to the significance of the breaks had to be repaired immediately resulting in additional costs associated with performing the repairs after hours. Additionally, one of the three break resulted in significant road damage.

Account 6675: Maintenance Services increased 29.06% or \$6,846 due to more repairs in 2022 versus 2021.

Account 6676: Maintenance of Meter decreased 17.09% or \$323 due to the testing of several large meters in 2021 (that were on every 2 or 3 year test schedule) that did not have to be tested in 2022.

Account 6677: Maintenance of Hydrants decreased 18.42% or \$1,921. This decrease was primarily attributed to less labor spent on hydrant inspections during 2022 versus 2021.

Account 6678: Maintenance of Hydrants increased 27.27% or \$821. This increase was primarily attributed to more dig safes being completed during 2022 versus 2021.

Account 6923: Outside Services increased from \$0 in 2021 to \$4,615 in 2022 based on legal services associated with two PAC docket filings at the NHPUC in 2022 (Miscellaneous Fees Docket and Short-term credit Limit Waiver request). There were no similar filings in 2021.

Account 7924: Insurance Expense increased 65.75% or \$5,957. This increase in 2022 vs. 2021 insurance expense is the result of an increase in insurance premiums.;

Account 7928: Regulatory Commission expense increased 30.14% or \$888 due to an increase in our annual fees paid to commission.

If you should have any questions or comments, please do not hesitate to call me.

Sincerely,

Jay Kerrigan

Jay Kerrigan  
Manager of Regulatory Affairs and Business Services  
[jay.kerrigan@pennichuck.com](mailto:jay.kerrigan@pennichuck.com)  
603-913-2351

Pittsfield Aqueduct Company  
 2022 NHPUC Annual Report  
 Monthly Unaccounted For Water Report

|   | Pittsfield   |
|---|--------------|
| January Pumpage (100 cubic feet) -      | 6200         |
| January Sales (100 cubic feet) -        | 5681         |
| January Unaccounted % -                 | 8%           |
| February Pumpage (100 cubic feet) -     | 4800         |
| February Sales (100 cubic feet) -       | 4351         |
| February Unaccounted % -                | 9%           |
| March Pumpage (100 cubic feet) -        | 5500         |
| March Sales (100 cubic feet) -          | 4767         |
| March Unaccounted % -                   | 13%          |
| April Pumpage (100 cubic feet) -        | 6200         |
| April Sales (100 cubic feet) -          | 5025         |
| April Unaccounted % -                   | 19%          |
| May Pumpage (100 cubic feet) -          | 4300         |
| May Sales (100 cubic feet) -            | 3995         |
| May Unaccounted % -                     | 7%           |
| June Pumpage (100 cubic feet) -         | 5900         |
| June Sales (100 cubic feet) -           | 4183         |
| June Unaccounted % -                    | 29%          |
| July Pumpage (100 cubic feet) -         | 6400         |
| July Sales (100 cubic feet) -           | 5671         |
| July Unaccounted % -                    | 11%          |
| August Pumpage (100 cubic feet) -       | 4800         |
| August Sales (100 cubic feet) -         | 4395         |
| August Unaccounted % -                  | 8%           |
| September Pumpage (100 cubic feet) -    | 6800         |
| September Sales (100 cubic feet) -      | 6200         |
| September Unaccounted % -               | 9%           |
| October Pumpage (100 cubic feet) -      | 4700         |
| October Sales (100 cubic feet) -        | 4364         |
| October Unaccounted % -                 | 7%           |
| November Pumpage (100 cubic feet) -     | 4800         |
| November Sales (100 cubic feet) -       | 4267         |
| November Unaccounted % -                | 11%          |
| December Pumpage (100 cubic feet) -     | 6000         |
| December Sales (100 cubic feet) -       | 5199         |
| December Unaccounted % -                | 13%          |
| <b>Total Pumpage (100 cubic feet) -</b> | <b>66095</b> |
| <b>Total Sales (100 cubic feet) -</b>   | <b>58098</b> |
| <b>2022 Unaccounted% -</b>              | <b>12%</b>   |
| <b>Average Leakage Rate (gpm) -</b>     | <b>11.4</b>  |
| <b>Leaks repaired during the year -</b> | <b>4</b>     |

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.

Production Usage includes flushing activity in water system.

**Pittsfield Aqueduct Company**  
**Short-term Debt Threshold**  
**January - December 2022**

Per Order DW 19-112 waiver of N.H. Code Admin Rules PUC 608.05  
Short-Term Debt Limit of up to 18% of companies' net fixed plant until June 30, 2023

| <b>PITTSFIELD AQUEDUCT</b>                          |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>NHPUC Short-term Debt Threshold Calculations</b> |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|   | <b>1/31/22</b>      | <b>2/28/22</b>      | <b>3/31/22</b>      | <b>4/30/22</b>      | <b>5/31/22</b>      | <b>6/30/22</b>      | <b>7/31/22</b>      | <b>8/31/22</b>      | <b>9/30/22</b>      | <b>10/31/22</b>     | <b>11/30/22</b>     | <b>12/31/22</b>     |
| Intercompany payables that are not long-term        | \$ 252,259          | \$ 282,148          | \$ 203,860          | \$ 241,224          | \$ 343,575          | \$ 375,037          | \$ 330,653          | \$ 579,283          | \$ 310,803          | \$ 327,750          | \$ 282,167          | \$ 281,685          |
| Bonds, Notes & Mortgages (currently payable)        | 31,080              | 31,162              | 31,171              | 31,181              | 31,191              | 31,201              | 31,211              | 31,728              | 31,738              | 31,894              | 31,904              | 32,061              |
|   | <u>283,340</u>      | <u>313,310</u>      | <u>235,031</u>      | <u>272,405</u>      | <u>374,766</u>      | <u>406,238</u>      | <u>361,864</u>      | <u>611,010</u>      | <u>342,541</u>      | <u>359,644</u>      | <u>314,072</u>      | <u>313,746</u>      |
| Plant in Service                                    | 4,679,491           | 4,679,491           | 4,679,413           | 4,679,413           | 4,679,413           | 4,679,537           | 4,679,537           | 4,688,794           | 4,679,941           | 4,679,843           | 4,679,843           | 4,679,933           |
| Less: Accumulated Depreciation                      | (1,763,477)         | (1,771,695)         | (1,779,711)         | (1,787,895)         | (1,796,079)         | (1,804,264)         | (1,812,431)         | (1,820,648)         | (1,819,674)         | (1,827,751)         | (1,835,859)         | (1,842,866)         |
| Plus: CWIP  | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Total Net Utility Plant                             | <u>\$ 2,916,014</u> | <u>\$ 2,907,796</u> | <u>\$ 2,899,702</u> | <u>\$ 2,891,518</u> | <u>\$ 2,883,334</u> | <u>\$ 2,875,273</u> | <u>\$ 2,867,106</u> | <u>\$ 2,868,146</u> | <u>\$ 2,860,267</u> | <u>\$ 2,852,092</u> | <u>\$ 2,843,984</u> | <u>\$ 2,837,066</u> |
| Percentage  | <u>9.72%</u>        | <u>10.77%</u>       | <u>8.11%</u>        | <u>9.42%</u>        | <u>13.00%</u>       | <u>14.13%</u>       | <u>12.62%</u>       | <u>21.30%</u>       | <u>11.98%</u>       | <u>12.61%</u>       | <u>11.04%</u>       | <u>11.06%</u>       |

Water Utility-Class

A&B

Year Ended

December 31, 2022

***Report of***  
***Principal Office***

PITTSFIELD AQUEDUCT COMPANY, INC.

25 Walnut Street, PO Box 428  
Nashua, NH 03061-0428

TO THE

**State of New Hampshire**

**PUBLIC UTILITIES COMMISSION**  
**CONCORD**



*This report must be filed with the Public Utilities Commission, Concord, N.H.*

*not later than* March 31, 2023

**NHPUC Form F-22**

**INFORMATION SHEET 2022**

1. Utility Name: PITTSFIELD AQUEDUCT COMPANY, INC.

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

Name Jay Kerrigan

Title Manager of Regulatory Affairs and Business Services

Street 25 Walnut Street, PO Box 428

City/State Nashua, NH Zip Code 03061-0428

E-Mail address Jay.Kerrigan@pennichuck.com

3. Telephone Area Code 603 Number 913-2351

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

| <b><u>ASSESSMENT BOOK/LISTING ADDRESS</u></b> |   | <b><u>ASSESSMENT BILLING ADDRESS</u></b> |   |
|---|---|--|---|
| Name  | <u>Jay Kerrigan</u>                                   | Name                                     | <u>Jay Kerrigan</u>                                   |
| Title   | <u>Manager of Regulatory Affairs and Bus Services</u> | Title                                    | <u>Manager of Regulatory Affairs and Bus Services</u> |
| Street  | <u>25 Walnut Street, PO</u>                           | Street                                   | <u>25 Walnut Street, PO Box</u>                       |
| City/State                                    | <u>Box 428</u>  | City/State                               | <u>428</u>  |
|   | <u>Nashua, NH</u>                                     |  | <u>Nashua, NH</u>                                     |
| Zip Code                                      | <u>03061-0428</u>                                     | Zip Code                                 | <u>03061-0428</u>                                     |
| E-mail address                                | <u>jay.kerrigan@pennichuck.com</u>                    |  |   |

5. Tel: Area Code 603 Number 913-2351

6. **The names and titles of principal officers are:**

| <b><u>Name</u></b>       | <b><u>Title</u></b>            |
|--------------------------|--------------------------------|
| <u>Larry D. Goodhue</u>  | <u>Chief Executive Officer</u> |
| <u>Donald L. Ware</u>    | <u>Chief Operating Officer</u> |
| <u>Suzanne L. Ansara</u> | <u>Corporate Secretary</u>     |
| <u>George Torres</u>     | <u>Corporate Treasurer</u>     |

**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**

**STATE OF NEW HAMPSHIRE**  
**PUBLIC UTILITIES COMMISSION**  
**Concord**



**Water Utilities – Classes A and B**

**ANNUAL REPORT  
OF**

**PITTSFIELD AQUEDUCT COMPANY, 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, 2022

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

|                  |  |
|------------------|--|
| Name             | <u>Jay Kerrigan</u>  |
| Title            | <u>Manager of Regulatory Affairs and<br/>Business Services</u> |
| Address          | <u>25 Walnut Street, PO Box 428<br/>Nashua, NH 03061-0428</u>  |
| Telephone Number | <u>603-913-2351</u>  |



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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 New Hampshire.

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,
12. the figures reported are based on fiscal year and general ledger account balances.
13. Increases over 10% from preceding year are to be explained in a letter.

## A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business: PITTSFIELD AQUEDUCT COMPANY, INC.
2. Full name of any other utility acquired during the year and date of acquisition: N/A
3. Location of principal office: 25 Walnut Street, PO Box 428, Nashua, NH 03061-0428
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 December 11, 1997 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 Walnut Street, PO Box 428, Nashua, NH 03061-0428
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

PITTSFIELD AQUEDUCT COMPANY, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

2022

State of New Hampshire

County of Hillsborough ss,

We, the undersigned, Larry D Goodhue and Donald L Ware of the

Pittsfield Aqueduct Company, 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 2023

*notarized copy will be submitted with the paper copy of  
the report at a later date*

A-3 OATH  
ANNUAL REPORT

of

PITTSFIELD AQUEDUCT COMPANY, INC.


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


State of New Hampshire

County of Hillsborough ss,

We, the undersigned, Larry D Goodhue and Donald L Ware of the

Pittsfield Aqueduct Company, 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

30th Day of March 2023

  
3/30/23

**MICHELLE M. COLLINS**  
NOTARY PUBLIC  
State of New Hampshire  
My Commission Expires  
March 23, 2027

*notarized copy will be submitted with the paper copy of  
the report at a later date*

## A-4 LIST OF OFFICERS

| Line No. | Title of Officer                   | Name              | Residence                  | Compensation*                     |
|----------|------------------------------------|-------------------|----------------------------|-----------------------------------|
| 1        | CEO and CFO                        | Larry D. Goodhue  | Bedford, New Hampshire     | *Allocated Through Management Fee |
| 2        | COO                                | Donald L. Ware    | Merrimack, New Hampshire   |                                   |
| 3        | Corporate Controller and Treasurer | George Torres     | Mont Vernon, New Hampshire |                                   |
| 4        | Corporate Secretary                | Suzanne L. Ansara | Nashua, New Hampshire      |                                   |
| 5        | Assistant Treasurer                | Carol Ann Howe    | Tewksbury, Massachusetts   |                                   |
| 6        |                                    |                   |                            |                                   |
| 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       | 2023 annual meeting | 2                        | None (1)    |
| 12       | Elizabeth A. Dunn           | Windham, New Hampshire      | One Year       | 2023 annual meeting | 2                        | "           |
| 13       | Stephen D. Genest           | Freedom, New Hampshire      | One Year       | 2023 annual meeting | 1                        | "           |
| 14       | Thomas J. Leonard           | Exeter, New Hampshire       | One Year       | 2023 annual meeting | 2                        | "           |
| 15       | Jay N. Lustig               | Nashua, New Hampshire       | One Year       | 2023 annual meeting | 1                        | "           |
| 16       | John D. McGrath             | Londonderry, New Hampshire  | One Year       | 2023 annual meeting | 0                        | "           |
| 17       | Preston J. Stanley, Jr. (4) | Nashua, New Hampshire       | One Year       | 2023 annual meeting | 2                        | "           |
| 18       | C.George Bower, Ph.D.       | Amherst, New Hampshire      | One Year       | 2023 annual meeting | 1                        | "           |
| 19       | James P. Dore (2)           | Mason, New Hampshire        | One Year       | 2023 annual meeting | 2                        | "           |
| 20       | Deborah Novotny             | Nashua, New Hampshire       | One Year       | 2023 annual meeting | 2                        | "           |
| 21       | H. Scott Flegal             | Nashua, New Hampshire       | One Year       | 2023 annual meeting | 1                        | "           |
| 22       | Amymarie R. Corriveau (3)   | Nashua, New Hampshire       | One Year       | 2023 annual meeting | 1                        | "           |
| 23       | Sarah Pillsbury (3)         | Bow, New Hampshire          | One Year       | 2023 annual meeting | 1                        | "           |
| 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.
- 2 Resigned on 9/30/2022
- 3 Joined Board on 5/26/22
- 4 Preston Stanley deceased as of February 25, 2023

A-5 LIST OF SHAREHOLDERS AND VOTING POWERS

|                 |   |                                    |                     |                                |
|-----------------|---|------------------------------------|---------------------|--------------------------------|
| <b>Line No.</b> |   |                                    |                     |                                |
| 1               | Indicate total of voting power of security holders at close of year:  |                                    | Common              | Votes: 100                     |
| 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: 100  |                                    |                     |                                |
| 6               | Give date and place of such meeting: May 26, 2022, held at 25 Walnut St., Nashua 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:<br>(Section 7, Chapter 182, Laws of 1933) |                                    |                     |                                |
|                 | <b>Name</b>   | <b>Address</b>                     | <b>No. of Votes</b> | <b>Number of Shares Owned</b>  |
|                 |   |                                    |                     | <b>Common</b> <b>Preferred</b> |
| 8               | Pennichuck Corporation  | 25 Walnut Street, Nashua, NH 03060 | 100                 | 100                            |
| 9               |   |                                    |                     |                                |
| 10              |   |                                    |                     |                                |
| 11              |   |                                    |                     |                                |
| 12              |   |                                    |                     |                                |
| 13              |   |                                    |                     |                                |
| 14              |   |                                    |                     |                                |
| 15              |   |                                    |                     |                                |
| 16              |   |                                    |                     |                                |
| 17              |   |                                    |                     |                                |
| 18              |   |                                    |                     |                                |
| 19              |   |                                    |                     |                                |
| 20              |   |                                    |                     |                                |
| 21              |   |                                    |                     |                                |
| 22              |   |                                    |                     |                                |
| 23              |   |                                    |                     |                                |
| 24              |   |                                    |                     |                                |
| 25              |   |                                    |                     |                                |
| 26              |   |                                    |                     |                                |
| 27              |   |                                    |                     |                                |
| 28              | Total   |                                    | 100                 | 100                            |



**A-6 LIST OF TOWNS SERVED**

List by operating divisions the towns served directly, indicating those in which franchise is for limited area by an asterisk (\*) after name. Give population of the area and the number of customers.

| Line No. | Town                | Population of Area | Number of Customers | Line No. | Town                | Population of Area | Number of Customers |
|----------|---------------------|--------------------|---------------------|----------|---------------------|--------------------|---------------------|
| 1        | Pittsfield          | 4,077              | 649                 | 16       | Sub Totals Forward: |                    |                     |
| 2        |                     |                    |                     | 17       |                     |                    |                     |
| 3        |                     |                    |                     | 18       |                     |                    |                     |
| 4        |                     |                    |                     | 19       |                     |                    |                     |
| 5        |                     |                    |                     | 20       |                     |                    |                     |
| 6        |                     |                    |                     | 21       |                     |                    |                     |
| 7        |                     |                    |                     | 22       |                     |                    |                     |
| 8        |                     |                    |                     | 23       |                     |                    |                     |
| 9        |                     |                    |                     | 24       |                     |                    |                     |
| 10       |                     |                    |                     | 25       |                     |                    |                     |
| 11       |                     |                    |                     | 26       |                     |                    |                     |
| 12       |                     |                    |                     | 27       |                     |                    |                     |
| 13       |                     |                    |                     | 28       |                     |                    |                     |
| 14       |                     |                    |                     | 29       |                     |                    |                     |
| 15       | Sub Totals Forward: | 4,077              | 649                 | 30       |                     |                    |                     |

\*\* Year End Numbers, Active and Inactive Customers

**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        | TOWN OF PITTSFIELD         | TAX COLLECTOR | PO BOX 98   | PITTSFIELD | NH | 03263      | 87,953     |
| 2        | EASTERN PROPANE & OIL INC. |               | PO BOX 8900 | LEWISTON   | ME | 04243-8900 | 13,069     |
| 3        |                            |               |             |            |    |            |            |
| 4        |                            |               |             |            |    |            |            |
| 5        |                            |               |             |            |    |            |            |
| 6        |                            |               |             |            |    |            |            |
| 7        |                            |               |             |            |    |            |            |
| 8        |                            |               |             |            |    |            |            |
| 9        |                            |               |             |            |    |            |            |
| 10       |                            |               |             |            |    |            |            |
| 11       |                            |               |             |            |    |            |            |
| 12       |                            |               |             |            |    |            |            |
| 13       |                            |               |             |            |    |            |            |
| 14       |                            |               |             |            |    |            |            |
| 15       |                            |               |             |            |    |            |            |
| 16       |                            |               |             |            |    |            |            |
| 17       | Total                      |               |             |            |    |            | \$ 101,022 |

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**A-8 MANAGEMENT FEES AND EXPENSES**

List all individuals, associations, corporations or concerns with whom the company has any contract or agreement covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing operation, etc., and show the total amount paid to each for the year. Designate by asterisk (\*) those organizations which are "Affiliates" as defined in Chapter 182, Section 1, Laws of 1933.

| Line No. | Name (b)               | Date of Contract (c) | Date of Expiration (d) | Character of Services (e) | Amount Paid or Accrued for each Class (f) | Distribution of Accruals or Payments |                          |                       |
|----------|------------------------|----------------------|------------------------|---------------------------|---|--------------------------------------|--------------------------|-----------------------|
|          |                        |                      |                        |                           |   | To Fixed Capital (g)                 | To Operating Expense (h) | To Other Accounts (i) |
| 1        | Pennichuck Corporation | 6/13/2007            | N/A                    | Various                   | 206,718                                   |                                      | 206,718                  |                       |
| 2        |                        |                      |                        |                           |   |                                      |                          |                       |
| 3        |                        |                      |                        |                           |   |                                      |                          |                       |
| 4        |                        |                      |                        |                           |   |                                      |                          |                       |
| 5        |                        |                      |                        |                           |   |                                      |                          |                       |
| 6        |                        |                      |                        |                           |   |                                      |                          |                       |
| 7        |                        |                      |                        |                           |   |                                      |                          |                       |
| 8        |                        |                      |                        |                           |   |                                      |                          |                       |
| 9        |                        |                      |                        |                           |   |                                      |                          |                       |
| 10       |                        |                      |                        |                           |   |                                      |                          |                       |
| 11       |                        |                      |                        |                           |   |                                      |                          |                       |
|          |                        |                      |                        | <b>Totals</b>             | 206,718                                   | -                                    | 206,718                  | \$ -                  |

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 | 930         | Misc General Expense | 206,718 |
| 13   |  |             |                      |         |
| 14   |  |             |                      |         |
| 15   |  |             |                      |         |
| 16   |  |             |                      |         |
| 17   |  |             |                      |         |
| 18   |  |             |                      |         |
| 19   |  |             |                      |         |
| 20   |  |             |                      |         |
| 21   |  |             |                      |         |
| 22   |  |             |                      |         |
| 23   |  |             |                      |         |
| 24   |  |             |                      |         |
|  |  |             | <b>Total</b>         | 206,718 |

**A-9 AFFILIATION 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 Water Works, Inc                   |
| 4        |                  |  | (a)                       | Pennichuck Water Service Corp.                |
| 5        |                  |  | (a)                       | Southwood Corp.                               |
| 6        |                  |  | (a)                       | Pennichuck Corp.                              |
| 7        |                  |  |                           |   |
| 8        |                  |  |                           |   |
| 9        |                  |  |                           |   |
| 10       | Donald L. Ware   | Chief Operating Officer                    | Chief Operating Officer   | Pennichuck East Utility, Inc.                 |
| 11       |                  |  | Chief Operating Officer   | Pennichuck Water Works, Inc                   |
| 12       |                  |  | Chief Operating Officer   | Pennichuck Water Service Corp.                |
| 13       |                  |  | Chief Operating Officer   | Southwood Corp.                               |
| 14       |                  |  | Chief Operating Officer   | Pennichuck Corp.                              |
| 15       |                  |  |                           |   |
| 16       | George Torres    | Corporate Treasurer                        |                           |   |
| 17       |                  |  | Corporate Treasurer       | Pennichuck East Utility, Inc.                 |
| 18       |                  |  | Corporate Treasurer       | Pittsfield Aqueduct Co., Inc.                 |
| 19       |                  |  | Corporate Treasurer       | Pennichuck Water Service Corp.                |
| 20       |                  |  | Corporate Treasurer       | Southwood Corp.                               |
| 21       |                  |  | Corporate Treasurer       | Pennichuck Corp.                              |
| 22       |                  |  |                           |   |
| 23       |                  |  |                           |   |
| 24       |                  |  |                           |   |
| 25       |                  |  |                           |   |
| 26       |                  |  |                           |   |
| 27       |                  |  |                           |   |
| 28       |                  |  |                           |   |

(a) Larry Goodhue holds two Officer positions - Chief Executive Officer and Chief Financial Officer

**A-10 BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT AS A RESULT OF PROVIDING WATER SERVICE**

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

| Line No. | Business or Service Conducted | Assets              |                | Revenues           |                | Expenses          |                |
|----------|-------------------------------|---------------------|----------------|--------------------|----------------|-------------------|----------------|
|          |                               | Book Cost of Assets | Account Number | Revenues Generated | Account Number | Expenses Incurred | Account Number |
| 1        | <b>NONE</b>                   |                     |                |                    |                |                   |                |
| 2        |                               |                     |                |                    |                |                   |                |
| 3        |                               |                     |                |                    |                |                   |                |
| 4        |                               |                     |                |                    |                |                   |                |
| 5        |                               |                     |                |                    |                |                   |                |
| 6        |                               |                     |                |                    |                |                   |                |
| 7        |                               |                     |                |                    |                |                   |                |
| 8        |                               |                     |                |                    |                |                   |                |
| 9        |                               |                     |                |                    |                |                   |                |
| 10       |                               |                     |                |                    |                |                   |                |
| 11       |                               |                     |                |                    |                |                   |                |
| 12       |                               |                     |                |                    |                |                   |                |
| 13       |                               |                     |                |                    |                |                   |                |
| 14       |                               |                     |                |                    |                |                   |                |
| 15       |                               |                     |                |                    |                |                   |                |
| 16       |                               |                     |                |                    |                |                   |                |
| 17       |                               |                     |                |                    |                |                   |                |
| 18       |                               |                     |                |                    |                |                   |                |
| 19       |                               |                     |                |                    |                |                   |                |
| 20       |                               |                     |                |                    |                |                   |                |

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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

| Line No. | Name of Company or Related Party | Description of Service and/or Name of Product | Contract or Agreement Effective Dates | Annual Charges          |        |
|----------|----------------------------------|---|---------------------------------------|-------------------------|--------|
|          |                                  |   |                                       | (P) urchased or (S) old | Amount |
| 1        | <b>NONE</b>                      |   |                                       |                         |        |
| 2        |                                  |   |                                       |                         |        |
| 3        |                                  |   |                                       |                         |        |
| 4        |                                  |   |                                       |                         |        |
| 5        |                                  |   |                                       |                         |        |
| 6        |                                  |   |                                       |                         |        |
| 7        |                                  |   |                                       |                         |        |
| 8        |                                  |   |                                       |                         |        |
| 9        |                                  |   |                                       |                         |        |
| 10       |                                  |   |                                       |                         |        |
| 11       |                                  |   |                                       |                         |        |
| 12       |                                  |   |                                       |                         |        |
| 13       |                                  |   |                                       |                         |        |
| 14       |                                  |   |                                       |                         |        |
| 15       |                                  |   |                                       |                         |        |
| 16       |                                  |   |                                       |                         |        |
| 17       |                                  |   |                                       |                         |        |
| 18       |                                  |   |                                       |                         |        |
| 19       |                                  |   |                                       |                         |        |
| 20       |                                  |   |                                       |                         |        |

**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES  
PART II - SALE, PURCHASE AND TRANSFER OF ASSETS**

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

Columnar instructions are as 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.

| <b>Line No.</b> | <b>Name of Company or Related Party (a)</b> | <b>Description of items (b)</b> | <b>Sale or Purchase Price (c)</b> | <b>Net Book Value (d)</b> | <b>Gain or Loss (e)</b> | <b>Fair Market Value (f)</b> |
|-----------------|---|---------------------------------|-----------------------------------|---------------------------|-------------------------|------------------------------|
| 1               | <b>NONE</b>                                 |                                 |                                   |                           |                         |                              |
| 2               |   |                                 |                                   |                           |                         |                              |
| 3               |   |                                 |                                   |                           |                         |                              |
| 4               |   |                                 |                                   |                           |                         |                              |
| 5               |   |                                 |                                   |                           |                         |                              |
| 6               |   |                                 |                                   |                           |                         |                              |
| 7               |   |                                 |                                   |                           |                         |                              |
| 8               |   |                                 |                                   |                           |                         |                              |
| 9               |   |                                 |                                   |                           |                         |                              |
| 10              |   |                                 |                                   |                           |                         |                              |
| 11              |   |                                 |                                   |                           |                         |                              |
| 12              |   |                                 |                                   |                           |                         |                              |



**A-12 IMPORTANT CHANGES DURING THE YEAR**

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. **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 ASSET 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 ASSET 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. **NONE**
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 2021, Pennichuck Water Works entered into a contract with the Steelworkers Union with a 2.80% wage increase effective 1/1/2022.**  
**All work performed for PAC is done by PWW employees.**
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)<br>(a)                  | Ref Sch.<br>(b) | Current Year End Balance<br>(c) | Previous Year End Balance<br>(d) | Increase or (Decrease)<br>(e) |
|---------------------------------------|--|-----------------|---------------------------------|----------------------------------|-------------------------------|
| <b>UTILITY PLANT</b>                  |  |                 |                                 |                                  |                               |
| 1                                     | Utility Plant (101-106)                        | F-6             | \$ 4,679,933                    | \$4,678,098                      | \$ 1,835                      |
| 2                                     | Less: Accumulated Depr. and Amort. (108-110)   | F-6             | \$ 1,842,866                    | \$1,755,415                      | \$ 87,451                     |
| 3                                     | Net Plant                                      |                 | \$ 2,837,066                    | \$2,922,683                      | \$ (85,616)                   |
| 4                                     | Utility Plant Acquisition Adj. (Net) (114-115) | F-7             | \$ -                            | \$ -                             | \$ -                          |
| 5                                     | Total Net Utility Plant                        |                 | \$ 2,837,066                    | \$2,922,683                      | \$ (85,616)                   |
| <b>OTHER PROPERTY AND INVESTMENTS</b> |  |                 |                                 |                                  |                               |
| 6                                     | Nonutility Property (121)                      | F-14            |                                 |                                  |                               |
| 7                                     | Less: Accumulated Depr. and Amort. (122)       | F-15            |                                 |                                  |                               |
| 8                                     | Net Nonutility Property                        |                 | \$ -                            | \$ -                             | \$ -                          |
| 9                                     | Investment in Associated Companies (123)       | F-16            |                                 |                                  |                               |
| 11                                    | Utility Investments (124)                      | F-16            |                                 |                                  |                               |
| 12                                    | Other Investments                              | F-16            |                                 |                                  |                               |
| 13                                    | Special Funds(126-128)                         | F-17            |                                 |                                  |                               |
| 14                                    | Total Other Property & Investments             |                 | \$ -                            | \$ -                             | \$ -                          |
| <b>CURRENT AND ACCRUED ASSETS</b>     |  |                 |                                 |                                  |                               |
| 16                                    | Cash (131)                                     |                 | \$ 72,265                       | \$ 15,919                        | \$ 56,346                     |
| 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            | \$ 50,991                       | \$23,658                         | \$ 27,333                     |
| 22                                    | Accounts Receivable from Assoc. Co. (145)      | F-21            |                                 |                                  |                               |
| 23                                    | Notes Receivable from Assoc. Co. (146)         | F-21            |                                 |                                  |                               |
| 24                                    | Materials and Supplies (151-153)               | F-22            | \$ -                            | \$ -                             | \$ -                          |
| 25                                    | Stores Expense (161)                           |                 |                                 |                                  |                               |
| 26                                    | Prepayments-Other (162)                        | F-23            | \$ 1,779                        | \$ 1,733                         | \$ 46                         |
| 27                                    | Prepaid Taxes (163)                            | F-38            | \$ 16,499                       | \$ 26,619                        | \$ (10,120)                   |
| 28                                    | Interest and Dividends Receivable (171)        | F-24            |                                 |                                  |                               |
| 29                                    | Rents Receivable (172)                         | F-24            |                                 |                                  |                               |
| 30                                    | Accrued Utility Revenues (173)                 | F-24            | \$ 88,004                       | \$84,664                         | \$ 3,340                      |
| 31                                    | Misc. Current and Accrued Assets (174)         | F-24            |                                 |                                  |                               |
| 32                                    | Total Current and Accrued Assets               |                 | \$ 229,538                      | \$ 152,593                       | \$ 76,945                     |
| <b>DEFERRED DEBITS</b>                |  |                 |                                 |                                  |                               |
| 32                                    | Unamortized Debt Discount & Expense (181)      | F-25            | \$ 18,961                       | \$19,709                         | \$ (748)                      |
| 33                                    | Extraordinary Property Losses (182)            | F-26            |                                 |                                  |                               |
| 34                                    | Prelim. Survey & Investigation Charges (183)   | F-27            |                                 |                                  |                               |
| 35                                    | Clearing Accounts (184)                        |                 | \$ -                            | \$0                              | \$ -                          |
| 36                                    | Temporary Facilities (185)                     |                 |                                 |                                  |                               |
| 37                                    | Miscellaneous Deferred Debits (186)            | F-28            | \$ 1,099,821                    | \$1,160,539                      | \$ (60,718)                   |
| 38                                    | Research & Development Expenditures (187)      | F-29            |                                 |                                  |                               |
| 39                                    | Accumulated Deferred Income Taxes (190)        | F-30            |                                 |                                  |                               |
| 40                                    | Total Deferred Debits                          |                 | \$ 1,118,782                    | \$1,180,248                      | \$ (61,466)                   |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>  |  |                 |                                 |                                  |                               |
|                                       |  |                 | \$ 4,185,387                    | \$ 4,255,525                     | \$ (70,139)                   |

**F-1 BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

| Line No.                                    | Account Title (Number)<br>(a)                        | Ref. Sch.<br>(b) | Current Year<br>End Balance<br>(c) | Previous Year<br>End Balance<br>(d) | Increase or<br>Decrease<br>(e) |
|---|--|------------------|------------------------------------|-------------------------------------|--------------------------------|
| <b>EQUITY CAPITAL</b>                       |  |                  |                                    |                                     |                                |
| 1   | Common Stock Issued (201)                            | F-31             | \$ 100                             | 100                                 | -                              |
| 2   | Preferred Stock Issued (204)                         | F-31             |                                    |                                     |                                |
| 3   | Capital Stock Subscribed (202,205)                   | F-32             |                                    |                                     |                                |
| 4   | Stock Liability for Conversion (203, 206)            | F-32             |                                    |                                     |                                |
| 5   | Premium on Capital Stock (207)                       | F-31             | \$ -                               | -                                   | -                              |
| 6   | Installments Received On Capital Stock (208)         | F-32             |                                    |                                     |                                |
| 7   | Other Paid-In Capital (209,211)                      | F-33             | \$ 1,514,557                       | 1,641,505                           | (126,948)                      |
| 8   | Discount on Capital Stock (212)                      | F-34             |                                    |                                     |                                |
| 9   | Capital Stock Expense(213)                           | F-34             |                                    |                                     |                                |
| 10  | Retained Earnings (214-215)                          | F-3              | \$ (51,257)                        | (99,227)                            | 47,969                         |
| 11  | Reacquired Capital Stock (216)                       | F-31             |                                    |                                     |                                |
| 12  | Total Equity Capital                                 |                  | \$ 1,463,399                       | 1,542,378                           | (78,979)                       |
| <b>LONG TERM DEBT</b>                       |  |                  |                                    |                                     |                                |
| 13  | Bonds (221)  | F-35             | \$ 152,151                         | 156,370                             | (4,219)                        |
| 14  | Reacquired Bonds (222)                               | F-35             |                                    |                                     |                                |
| 15  | Advances from Associated Companies (223)             | F-35             | \$ 1,069,682                       | 1,096,533                           | (26,851)                       |
| 16  | Other Long-Term Debt (224)                           | F-35             | \$ -                               | -                                   | -                              |
| 17  | Total Long-Term Debt                                 |                  | \$ 1,221,833                       | 1,252,903                           | (31,070)                       |
| <b>CURRENT AND ACCRUED LIABILITIES</b>      |  |                  |                                    |                                     |                                |
| 18  | Accounts Payable (231)                               |                  | \$ 10,897                          | 3,977                               | 6,920                          |
| 19  | Notes Payable (232)                                  | F-36             |                                    |                                     |                                |
| 20  | Accounts Payable to Associated Co. (233)             | F-37             | \$ 281,685                         | 226,936                             | 54,748                         |
| 21  | Notes Payable to Associated Co. (234)                | F-37             |                                    |                                     |                                |
| 22  | Customer Deposits (235)                              |                  | \$ -                               | -                                   | -                              |
| 23  | Accrued Taxes (236)                                  | F-38             | \$ -                               | -                                   | -                              |
| 24  | Accrued Interest (237)                               |                  | \$ -                               | -                                   | -                              |
| 25  | Accrued Dividends (238)                              |                  |                                    |                                     |                                |
| 26  | Matured Long-Term Debt (239)                         | F-39             |                                    |                                     |                                |
| 27  | Matured Interest (240)                               | F-39             |                                    |                                     |                                |
| 28  | Misc. Current and Accrued Liabilities (241)          | F-39             | \$ 1,359                           | 1,079                               | 280                            |
| 29  | Total Current and Accrued Liabilities                |                  | \$ 293,941                         | 231,992                             | 61,948                         |
| <b>DEFERRED CREDITS</b>                     |  |                  |                                    |                                     |                                |
| 30  | Unamortized Premium on Debt (251)                    | F-25             |                                    |                                     |                                |
| 31  | Advances for Construction (252)                      | F-40             |                                    |                                     |                                |
| 32  | Other Deferred Credits (253)                         | F-41             |                                    |                                     |                                |
| 33  | Accumulated Deferred Investment<br>Tax Credits (255) | F-42             |                                    |                                     |                                |
| 34  | <b>Accumulated Deferred Income Taxes:</b>            |                  |                                    |                                     |                                |
| 35  | Accelerated Amortization (281)                       | F-45             |                                    |                                     |                                |
| 36  | Liberalized Depreciation (282)                       | F-45             |                                    |                                     |                                |
| 37  | Other (283)  | F-45             | \$ 624,328                         | 623,378                             | 949                            |
| 38  | Total Deferred Credits                               |                  | \$ 624,328                         | 623,378                             | 949                            |
| <b>OPERATING RESERVES</b>                   |  |                  |                                    |                                     |                                |
| 39  | Property Insurance Reserve (261)                     | F-44             |                                    |                                     |                                |
| 40  | Injuries and Damages Reserve (262)                   | F-44             |                                    |                                     |                                |
| 41  | Pensions and Benefits Reserves (263)                 | F-44             |                                    |                                     |                                |
| 42  | Miscellaneous Operating Reserves (265)               | F-44             |                                    |                                     |                                |
| 43  | Total Operating Reserves                             |                  | \$ -                               | -                                   | -                              |
| <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b> |  |                  |                                    |                                     |                                |
| 44  | Contributions In Aid of Construction (271)           | F-46             | \$ 1,148,636                       | 1,148,636                           | -                              |
| 45  | Accumulated Amortization of C.I.A.C. (272)           | F-46             | \$ 566,749                         | 543,763                             | 22,987                         |
| 46  | Total Net C.I.A.C.                                   |                  | \$ 581,887                         | 604,874                             | (22,987)                       |
| 46  | <b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>          |                  | \$ 4,185,387                       | 4,255,525                           | (70,138)                       |

**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)<br>(a)   | Ref. Sch.<br>(b) | Current Year<br>End Balance<br>(c) | Previous Year<br>End Balance<br>(d) | Increase or<br>Decrease<br>(e) |
|---|---|------------------|------------------------------------|-------------------------------------|--------------------------------|
| <b>UTILITY OPERATING INCOME</b>         |   |                  |                                    |                                     |                                |
| 1                                       | Operating Revenues(400)   | F-47             | \$ 869,137                         | \$ 809,857                          | \$ 59,280                      |
| 2                                       | Operating Expenses:   |                  |                                    |                                     |                                |
| 3                                       | Operating and Maintenance Expense (401)                                 | F-48             | \$ 510,855                         | \$ 495,314                          | \$ 15,541                      |
| 4                                       | Depreciation Expense (403)  | F-12             | \$ 98,081                          | \$ 99,132                           | \$ (1,051)                     |
| 5                                       | Amortization of Contribution in Aid of<br>Construction (405)            | F-46.4           | \$ (22,987)                        | \$ (22,985)                         | \$ (1)                         |
| 6                                       | Amortization of Utility Plant Acquisition<br>Adjustment (406)           | F-49             |                                    |                                     |                                |
| 7                                       | Amortization Expense-Other (407)  | F-49             | \$ 39,594                          | \$ 40,573                           | \$ (979)                       |
| 8                                       | Taxes Other Than Income (408.1-408.13)                                  | F-50             | \$ 119,700                         | \$ 126,782                          | \$ (7,082)                     |
| 9                                       | Income Taxes (409.1, 410.1, 411.1, 412.1)                               |                  | \$ 32,561                          | \$ 19,611                           | \$ 12,950                      |
| 10                                      | <b>Total Operating Expenses</b>   |                  | \$ 777,804                         | \$ 758,427                          | \$ 19,377                      |
| 11                                      | Net Operating Income (Loss)   |                  | \$ 91,333                          | \$ 51,430                           | \$ 39,903                      |
| 12                                      | Income From Utility Plant Leased to<br>Others (413)                     | F-51             |                                    |                                     |                                |
| 13                                      | Gains(Losses) From Disposition of<br>Utility Property (414)             | F-52             | \$ 1,430                           | \$ 1,430                            | \$ -                           |
| 14                                      | <b>Net Water Utility Operating Income</b>                               |                  | \$ 92,763                          | \$ 52,860                           | \$ 39,903                      |
| <b>OTHER INCOME AND DEDUCTIONS</b>      |   |                  |                                    |                                     |                                |
| 15                                      | Revenues From Merchandising, Jobbing and<br>Contract Work (415)         | F-53             |                                    |                                     |                                |
| 16                                      | Costs and Expenses of Merchandising,<br>Jobbing and Contract Work (416) | F-53             | \$ -                               | \$ -                                | \$ -                           |
| 17                                      | Equity in Earnings of Subsidiary<br>Companies (418)                     |                  |                                    |                                     |                                |
| 18                                      | Interest and Dividend Income (419)                                      | F-54             | \$ -                               | \$ -                                | \$ -                           |
| 19                                      | Allow. for funds Used During<br>Construction (420)                      |                  | \$ -                               | \$ -                                | \$ -                           |
| 20                                      | Nonutility Income (421)   | F-54             | \$ -                               | \$ -                                | \$ -                           |
| 21                                      | Gains (Losses) From Disposition<br>Nonutility Property (422)            |                  |                                    |                                     |                                |
| 22                                      | Miscellaneous Nonutility Expenses (426)                                 | F-54             | \$ -                               | \$ -                                | \$ -                           |
| 23                                      | <b>Total Other Income and Deductions</b>                                |                  | \$ -                               | \$ -                                | \$ -                           |
| <b>TAXES APPLICABLE TO OTHER INCOME</b> |   |                  |                                    |                                     |                                |
| 24                                      | Taxes Other Than Income (408.2)   | F-50             |                                    |                                     |                                |
| 25                                      | Income Taxes (409.2, 410.2, 411.2,<br>412.2, 412.3)                     |                  |                                    |                                     |                                |
| 26                                      | <b>Total Taxes Applicable To Other Income</b>                           |                  | \$ -                               | \$ -                                | \$ -                           |
| <b>INTEREST EXPENSE</b>                 |   |                  |                                    |                                     |                                |
| 27                                      | Interest Expense (427)  | F-35             | \$ 44,046                          | \$ 39,197                           | \$ 4,849                       |
| 28                                      | Amortization of Debt Discount &<br>Expense (428)                        | F-25             | \$ 748                             | \$ 748                              | \$ -                           |
| 29                                      | Amortization of Premium on Debt (429)                                   | F-25             |                                    |                                     |                                |
| 30                                      | <b>Total Interest Expense</b>   |                  | \$ 44,794                          | \$ 39,945                           | \$ 4,849                       |
| 31                                      | <b>Income Before Extraordinary Items</b>                                |                  | \$ 47,969                          | \$ 12,916                           | \$ 35,054                      |
| <b>EXTRAORDINARY ITEMS</b>              |   |                  |                                    |                                     |                                |
| 32                                      | Extraordinary Income (433)  | F-55             |                                    |                                     |                                |
| 33                                      | Extraordinary Deductions (434)  | F-55             |                                    |                                     |                                |
| 34                                      | Income Taxes, Extraordinary Items (409.3)                               | F-50             |                                    |                                     |                                |
| 35                                      | <b>Net Extraordinary Items</b>  |                  | \$ -                               | \$ -                                | \$ -                           |
| <b>NET INCOME (LOSS)</b>                |   |                  |                                    |                                     |                                |
|   |   |                  | \$ 47,969                          | \$ 12,916                           | \$ 35,054                      |

## F-3 STATEMENT OF RETAINED EARNINGS

| Line No. | Account Title (Number)<br>(a)                          | Current Year<br>End Balance<br>(b) | Previous Year<br>End Balance<br>(c) | Increase or<br>Decrease<br>(d) |
|----------|--|------------------------------------|-------------------------------------|--------------------------------|
| 1        | Unappropriated Retained Earnings (Beg of Period) (215) | \$ (99,227)                        | \$ (112,142)                        | \$ 12,916                      |
| 2        | Balance Transferred from Income (435)                  | \$ 47,969                          | \$ 12,916                           | \$ 35,054                      |
| 3        | Appropriations of Retained Earnings (436)              |                                    |                                     | \$ -                           |
| 4        | Dividends Declared-Preferred Stock (437)               |                                    |                                     | \$ -                           |
| 5        | Dividends Declared-Common Stock (438)                  | \$ -                               | \$ -                                | \$ -                           |
| 6        | Adjustments to Retained Earnings (1)                   |                                    |                                     | \$ -                           |
| 7        | Net Change to Unappropriated Retained Earnings         | \$ 47,969                          | \$ 12,916                           | \$ 35,054                      |
| 8        | Unappropriated Retained Earnings (end of period) (215) | \$ (51,257)                        | \$ (99,227)                         | \$ 47,969                      |
| 9        | Appropriated Retained Earnings (214)                   |                                    |                                     |                                |
| 10       | Total Retained Earnings (214,215)                      | \$ (51,257)                        | \$ (99,227)                         | \$ 47,969                      |

**Notes:**

(1) Adjustment to Retained Earnings is to record the elimination of retained earnings prior to 1/25/12 per Order 25,252.

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

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

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

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

**NONE**



## F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

| Line No. | Sources of Funds<br>(a)                                      | Current Year<br>(b) | Prior Year<br>(c) |
|----------|--|---------------------|-------------------|
| 1        | <b>Internal Sources:</b>                                     |                     |                   |
| 2        | Income Before Extraordinary Items                            | \$ 47,969           | 12,916            |
| 3        | Charges (Credits) To Income Not Requiring Funds:             |                     |                   |
| 4        | Depreciation   | \$ 98,081           | 99,132            |
| 5        | Amortization of  | \$ 17,355           | 18,335            |
| 6        | Deferred Income Taxes and Investment Tax Credits (Net)       | \$ 949              | 6,199             |
| 7        | Capitalized Allowance For Funds Used During Construction     | \$ -                | -                 |
| 8        | Other (Net)  | \$ 1,430            | 1,430             |
| 9        | Total From Internal Sources Exclusive of Extraordinary Items | \$ 165,785          | 138,012           |
| 10       | Extraordinary Items-Net of Income Taxes (A)                  |                     |                   |
| 11       | Total From Internal Sources                                  | \$ 165,785          | 138,012           |
| 12       | Less dividends-preferred                                     |                     |                   |
| 13       | -common  | \$ -                | -                 |
| 14       | Net From Internal Sources                                    | \$ 165,785          | 138,012           |
| 15       | <b>EXTERNAL SOURCES:</b>                                     |                     |                   |
| 16       | Long-term debt (B) (C)                                       | \$ 152,151          | 156,370           |
| 17       | Preferred Stock (C)  |                     |                   |
| 18       | Common Stock (C)   |                     |                   |
| 19       | Net Increase In Short Term Debt (D) - Intercompany Advance   | \$ 54,748           | 57,591            |
| 20       | Other (Net) Proceeds from Trusteed Bonds                     |                     |                   |
| 21       | Parent Company Equity Transfer                               | \$ -                | -                 |
| 22       | Total From External Sources                                  | \$ 206,899          | \$ 213,961        |
| 23       | Other Sources (E)- C.I.A.C.                                  | \$ -                | -                 |
| 24       | Net Decrease In Working Capital Excluding short-term Debt    | \$ 161,943          | 178,936           |
| 25       | Other  | \$ -                | -                 |
| 26       | Total Financial Resources Provided                           | \$ 534,627          | \$ 530,909        |

## 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 OF FINANCIAL POSITION (continued)

| Line No. | Application of Funds<br>(a)                                    | Current Year<br>(b) | Prior Year<br>(c) |
|----------|--|---------------------|-------------------|
| 27       | <b>Construction and Plant Expenditures (incl. land)</b>        |                     |                   |
| 28       | Gross Additions  | \$ 12,301           | \$ 8,701          |
| 29       | Water Plant  |                     |                   |
| 30       | Nonutility Plant   |                     |                   |
| 31       | Other - Deferred Accounts                                      | \$ -                | \$ -              |
| 32       | Total Gross Additions  | \$ 12,301           | \$ 8,701          |
| 33       | Less: Capitalized Allowance for Funds Used During Construction | \$ -                | \$ -              |
| 34       | Total Construction and Plant Expenditures                      | \$ 12,301           | \$ 8,701          |
| 35       | <b>Retirement of Debt and Securities:</b>                      |                     |                   |
| 36       | Long-Term Debt (B) (C)   | \$ 4,219            | \$ 4,101          |
| 37       | Preferred Stock (C)  |                     |                   |
| 38       | Redemption of Short Term Debt (D)                              |                     |                   |
| 39       | Net Decrease in Short Term Debt (D)                            | \$ -                | \$ -              |
| 40       | Other (Net)  |                     |                   |
| 41       | Debt Issuance Costs  | \$ -                | \$ -              |
| 42       |  |                     |                   |
| 43       | Total Retirement of Debt and Securities                        |                     |                   |
| 44       | Other Resources were used for (E)                              | \$ 4,219            | \$ 4,101          |
| 45       | Net Increase In Working Capital Excluding Short Term Debt      | \$ 518,106          | \$ 518,106        |
| 46       | Other  | \$ -                | \$ -              |
|          | Total Financial Resources Used                                 | \$ 534,627          | \$ 530,908        |

## NOTES TO SCHEDULE F-5

N/A

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

| Line No. | Account (a)   | Ref. Sch. (b) | Current Year End Balance (c) | Previous Year End Balance (d) | Increase or Decrease (e) |
|----------|---|---------------|------------------------------|-------------------------------|--------------------------|
| 1        | <b>Plant Accounts:</b>                              |               |                              |                               |                          |
| 2        | Utility Plant In Service-Accts. 301-348 (101)       | F-8           | \$ 4,679,933                 | \$ 4,678,098                  | \$ 1,835                 |
| 3        | Utility Plant Leased to Others (102)                | F-9           |                              |                               |                          |
| 4        | Property Held for Future Use (103)                  | F-9           | \$ -                         | \$ -                          | \$ -                     |
| 5        | Utility Plant Purchased or Sold (104)               | F-8           |                              |                               |                          |
| 6        | Construction Work In Progress (105)                 | F-10          | \$ -                         | \$ -                          | \$ -                     |
| 7        | Completed Construction Not Classified (106)         | F-10          |                              |                               | \$ -                     |
| 8        | Total Utility Plant                                 |               | \$ 4,679,933                 | \$ 4,678,098                  | \$ 1,835                 |
| 9        | <b>Accumulated Depreciation &amp; Amortization:</b> |               |                              |                               |                          |
| 10       | Accum. Depr-Utility Plant In Service (108.1)        | F-11          | \$ 1,842,866                 | \$ 1,755,415                  | \$ 87,451                |
| 11       | Accum. Depr-Utility Plant Leased to Others (108.2)  | F-9           |                              |                               |                          |
| 12       | Accum. Depr-Property Held For Future Use (108.3)    | F-9           |                              |                               |                          |
| 13       | Accum. Amort-Utility Plant In Service (110.1)       | F-13          |                              |                               |                          |
| 14       | Accum. Amort-Utility Plant Leased to Others (110.2) | F-9           |                              |                               |                          |
| 15       | Total Accumulated Depreciation & Amortization       |               | \$ 1,842,866                 | \$ 1,755,415                  | \$ 87,451                |
| 16       | Net Plant   |               | \$ 2,837,066                 | \$ 2,922,683                  | \$ (85,616)              |

**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.                    | \$ -                         |                               | -                        |
| 3        |                                     |                              |                               | -                        |
| 4        | Misc. Investments                   |                              |                               | -                        |
| 5        |                                     |                              |                               | -                        |
| 6        | Total Plant Acquisition Adjustments | \$ -                         | \$ -                          | \$ -                     |
| 7        | Accumulated Amortization (115)      |                              |                               | -                        |
| 8        | Amortization Reserve                | -                            |                               | -                        |
| 9        |                                     |                              |                               | -                        |
| 10       |                                     |                              |                               | -                        |
| 11       |                                     |                              |                               | -                        |
| 12       | Total Accumulated Amortization      | \$ -                         | \$ -                          | \$ -                     |
| 13       | Net Acquisition Adjustments         | \$ -                         | \$ -                          | \$ -                     |

## F-8 UTILITY PLANT IN SERVICE

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

1. Report below the original cost of water plant in service according to prescribed accounts.
2. do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassification or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the addition or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 104 Utility Plant Purchased or sold. In showing the clearance of Account 104, include in column (c) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc. and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

**Note A:** Class A and Class B utilities as defined in USOA for Water Utilities are required to subdivide the plant accounts into functional operations. The subaccounts are designated by adding a suffix of one decimal place to the three digit account number. The functional operations for the water system along with the designated suffix are Intangible Plant 1; Source of Supply and Pumping Plant 2; Water Treatment Plant 3; Transmission and Distribution Plant 4; and General Plant 5.

| Line No. | Account Title (a)                            | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) |
|----------|--|----------------------------------|---------------|-----------------|-----------------|---------------|----------------------------|
| 1        | <b>INTANGIBLE PLANT .1</b>                   |                                  |               |                 |                 |               |                            |
| 2        | 301 Organization                             | \$ 75,550.65                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 75,550.65               |
| 3        | 302 Franchise                                | \$ -                             | \$ -          |                 |                 |               | \$ -                       |
| 4        | 339 Other Plant and Misc. Equip.             |                                  |               |                 |                 |               | \$ -                       |
| 5        | Total Intangible Plant                       | \$ 75,550.65                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 75,550.65               |
| 6        | <b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b> |                                  |               |                 |                 |               |                            |
| 7        | 303 Land and Land Rights                     | \$ 60,333.19                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 60,333.19               |
| 8        | 304 Structures and Improvements              | \$ 1,007,569.17                  | \$ -          | \$ -            | \$ -            | \$ -          | \$ 1,007,569.17            |
| 9        | 305 Collecting and Impounding Reservoirs     | \$ 137,331.46                    | \$ -          | \$ -            | \$ -            | \$ -          | \$ 137,331.46              |
| 10       | 306 Lake, River and Other Intakes            | \$ 38,270.60                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 38,270.60               |
| 11       | 307 Wells and Springs                        | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 12       | 308 Infiltration Galleries and Tunnels       | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 13       | 309 Supply Mains                             | \$ 309,352.72                    | \$ -          | \$ -            | \$ -            | \$ -          | \$ 309,352.72              |
| 14       | 310 Power Generation Equipment               | \$ 55,407.06                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 55,407.06               |
| 15       | 311 Pumping Equipment                        | \$ 15,522.03                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 15,522.03               |
| 16       | 339 Other Plant and Miscellaneous            | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 17       | Total Supply and Pumping Plant               | \$ 1,623,786.23                  | \$ -          | \$ -            | \$ -            | \$ -          | \$ 1,623,786.23            |
| 18       | <b>WATER TREATMENT PLANT .3</b>              |                                  |               |                 |                 |               |                            |
| 19       | 303 Land and Land Rights                     | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 20       | 304 Structures and Improvements              | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 21       | 320 Water Treatment Equipment                | \$ 59,006.37                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 59,006.37               |
| 22       | 339 Other Plant and Misc. Equip.             | \$ -                             | \$ -          | \$ -            | \$ -            | \$ -          | \$ -                       |
| 23       | Total Water Treatment Plant                  | \$ 59,006.37                     | \$ -          | \$ -            | \$ -            | \$ -          | \$ 59,006.37               |

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

| Line No. | Account Title<br>(a)                       | Balance at Beginning of Year<br>(b) | Additions<br>(c) | Retirements<br>(d) | Adjustments<br>(e) | Transfers<br>(f) | Balance at End of Year<br>(g) |
|----------|--|-------------------------------------|------------------|--------------------|--------------------|------------------|-------------------------------|
| 24       | <b>TRANSMISSION &amp; DISTRIBUTION .4</b>  |                                     |                  |                    |                    |                  |                               |
| 25       | 303 Land and Land Rights                   | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 26       | 304 Structures and Improvements            | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 27       | 330 Distribution Reservoirs and Standpipes | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 28       | 331 Transmission and Distribution Mains    | \$ 2,368,831                        | \$ -             | \$ -               | \$ -               | \$ -             | \$ 2,368,831                  |
| 29       | 333 Services                               | \$ 188,036                          | \$ -             | \$ -               | \$ -               | \$ -             | \$ 188,036                    |
| 30       | 334 Meters and Meter Installations         | \$ 140,520                          | \$ 3,044         | \$ 1,951           | \$ -               | \$ -             | \$ 141,613                    |
| 31       | 335 Hydrants                               | \$ 105,062                          | \$ -             | \$ -               | \$ -               | \$ -             | \$ 105,062                    |
| 32       | 339 Other Plant and Misc. Equip.           | \$ 1,495                            | \$ -             | \$ -               | \$ -               | \$ -             | \$ 1,495                      |
| 33       | Total Transmission and Distribution        | \$ 2,803,945                        | \$ 3,044         | \$ 1,951           | \$ -               | \$ -             | \$ 2,805,038                  |
| 34       | <b>GENERAL PLANT .5</b>                    |                                     |                  |                    |                    |                  |                               |
| 35       | 303 Land and Land Rights                   | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 36       | 304 Structures and Improvements            | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 37       | 340 Office Furniture and Equipment         | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 38       | 341 Transportation Equipment               | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 39       | 342 Stores Equipment                       | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 40       | 343 Tools, Shop and Garage Equipment       | \$ 9,688                            | \$ -             | \$ -               | \$ -               | \$ -             | \$ 9,688                      |
| 41       | 344 Laboratory Equipment                   | \$ 31,159                           | \$ -             | \$ -               | \$ -               | \$ -             | \$ 31,159                     |
| 42       | 345 Power Operated Equipment               | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 43       | 346 Communication Equipment                | \$ 30,662                           | \$ 9,257         | \$ 8,515           | \$ -               | \$ -             | \$ 31,404                     |
| 44       | 347 Computer Equipment                     | \$ 24,556                           | \$ -             | \$ -               | \$ -               | \$ -             | \$ 24,556                     |
| 45       | 348 Miscellaneous Equipment                | \$ 19,745                           | \$ -             | \$ -               | \$ -               | \$ -             | \$ 19,745                     |
| 46       | Total General Equipment                    | \$ 115,810                          | \$ 9,257         | \$ 8,515           | \$ -               | \$ -             | \$ 116,552                    |
| 47       | Total (Accounts 101 and 106)               | \$ 4,678,098                        | \$ 12,301        | \$ 10,466          | \$ -               | \$ -             | \$ 4,679,933                  |
| 48       | 104 Utility Plant Purchased or Sold        | \$ -                                | \$ -             | \$ -               | \$ -               | \$ -             | \$ -                          |
| 49       | Total Utility Plant in Service             | \$ 4,678,098                        | \$ 12,301        | \$ 10,466          | \$ -               | \$ -             | \$ 4,679,933                  |

**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 IN PROGRESS AND COMPLETED CONSTRUCTION  
NOT CLASSIFIED (Accounts 105 and 106)**

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

| Line No. | Description of Project (a) | Construction Work in Progress (Acct 105) (b) | Completed Construction Not Classified (Acct. 106) (c) | Estimated Additional Cost of Project (d) |
|----------|----------------------------|--|---|--|
| 1        |                            |  |   |  |
| 2        |                            |  |   |  |
| 3        | NONE                       |  |   |  |
| 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       | Total                      | -  |   | -  |



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

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

**A. Balances and Changes During Year**

| Line No. | Item (a)  | Utility Plant in Service (Account 108.1) (b) |
|----------|---|--|
| 1        | Balance beginning of year   | \$ 1,755,415                                 |
| 2        | Depreciation provision for year, charged to Account 403, Depreciation Expense | \$ 98,081                                    |
| 3        | Net charges for plant retired   | \$ 1,853,496                                 |
| 4        | Book cost of plant retired  | \$ 10,466                                    |
| 5        | Cost of removal   | \$ 163                                       |
| 6        | Salvage (credit)  |  |
| 7        | Net charges for plant retired   | \$ 1,842,866                                 |
| 8        | Other (debit) or credit items   | \$ -   |
| 9        |   |  |
| 10       |   |  |
| 11       |   |  |
| 12       | Balance end of year   | \$ 1,842,866                                 |

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

|    |   |              |
|----|---|--------------|
| 13 | Source of Supply and Pumping Plant        | \$ 704,801   |
| 14 | Water Treatment Plant                     | \$ 25,421    |
| 15 | Transmission and Distribution Plant       | \$ 1,394,317 |
| 16 | General Plant                             | \$ 88,912    |
| 17 | Intangible Plant                          | \$ 75,551    |
| 18 | Accumulated Depreciation: Loss            | \$ (201,645) |
| 19 | Accumulated Depreciation: Cost of Removal | \$ (244,489) |
|    |   | \$ -         |
| 20 | Total                                     | \$ 1,842,866 |

## F-12 ANNUAL DEPRECIATION CHARGE

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

| Line No. | Class of Property (a)                     | Cost Basis (b) | Rate (c) | Amount (d) |
|----------|---|----------------|----------|------------|
| 1        |   |                |          |            |
| 2        | 301 Organization                          | 75,551         | 5.0000%  | \$ 3,778   |
| 3        | 302 Franchises                            | -              | 0.0000%  | \$ -       |
| 4        | 303 Land & Land Rights                    | 60,333         | 0.0000%  | \$ -       |
| 5        | 304 Structures & Improvements             | 1,007,569      | 2.0869%  | \$ 21,027  |
| 6        | 305 Collecting & Impounding Reservoirs    | 137,331        | 1.7913%  | \$ 2,460   |
| 7        | 306 Lake, River & Other Intake            | 38,271         | 2.2125%  | \$ 847     |
| 8        | 307 Wells & Springs                       | -              | 0.0000%  | \$ -       |
| 9        | 308 Infiltration Galleries and Tunnels    | -              | 0.0000%  | \$ -       |
| 10       | 309 Supply Mains                          | 309,353        | 1.5807%  | \$ 4,890   |
| 11       | 310 Power Generated Equipment             | 55,407         | 4.8052%  | \$ 2,662   |
| 12       | 311 Pumping Equipment                     | 15,522         | 4.3809%  | \$ 680     |
| 13       | 320 Water Treatment Equipment             | 59,006         | 3.3167%  | \$ 1,957   |
| 14       | 330 Distribution Reservoirs & Standpipes  | -              | 0.0000%  | \$ -       |
| 15       | 331 Transmission & Distribution Mains     | 2,368,831      | 1.8942%  | \$ 44,871  |
| 16       | 333 Services                              | 188,036        | 2.2876%  | \$ 4,302   |
| 17       | 334 Meter & Meter Installations           | 141,613        | 3.2867%  | \$ 4,654   |
| 18       | 335 Hydrants                              | 105,062        | 2.4003%  | \$ 2,522   |
| 19       | 339 Other Plant & Miscellaneous Equipment | 1,495          | 0.9151%  | \$ 14      |
| 20       | 340 Office Furniture & Equipment          | -              | 0.0000%  | \$ -       |
| 21       | 341 Transportation Equipment              | -              | 0.0000%  | \$ -       |
| 22       | 343 Tool Shop & Garage Equipment          | 9,688          | 0.0000%  | \$ -       |
| 20       | 344 Laboratory Equipment                  | 31,159         | 4.5003%  | \$ 1,402   |
| 21       | 346 Communication Equipment               | 31,404         | 5.2352%  | \$ 1,644   |
| 22       | 347 Miscellaneous General Equipment       | 24,556         | 0.0000%  | \$ -       |
| 23       | 348 Other Tangible Equipment              | 19,745         | 1.8824%  | \$ 372     |
| 24       |   |                |          |            |
| 25       |   |                |          |            |
| 26       |   |                |          |            |
| 27       |   |                |          |            |
| 28       |   |                |          |            |
| 29       |   |                |          |            |
| 30       |   |                |          |            |
| 31       |   |                |          |            |
| 32       |   |                |          |            |
| 33       |   |                |          |            |
| 34       |   |                |          |            |
| 35       |   |                |          |            |
| 36       | Total                                     | 4,679,932.87   |          | \$ 98,081  |

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

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

**Account Balance and Changes During Year**

| Line No. | Class of Property (a)                            | Amount (b) |
|----------|--|------------|
| 1        | Balance beginning of year                        |            |
| 2        | Amortization Accruals for year: <b>N/A</b>       |            |
| 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       | <b>TOTAL</b>                 | \$ -                          | \$ -                                 | \$ -                    |

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

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

| Line No. | Item (a)  | Amount (b) |
|----------|---|------------|
| 1        | Balance beginning of year   | NONE       |
| 2        | Accrual for year, charged to Account 426, Miscellaneous Nonutility Expenses |            |
| 3        | Net charges for plant retired:  |            |
| 4        | Book cost of plant retired  |            |
| 5        | Cost of removal   | N/A        |
| 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       | <b>TOTALS</b>                                    |                   |                      | \$ -                              | -   | \$ -                       | \$ -                  | \$ -                                      |

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

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

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

**F-17 SPECIAL FUNDS (Accounts 126, 127, 128)**

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<br>(a)   | Year End Balance<br>(b) |
|----------|--|-------------------------|
| 1        | <b>Sinking Funds (Account 126)</b>       |                         |
| 2        |  |                         |
| 3        | N/A                                      |                         |
| 4        |  |                         |
| 5        |  |                         |
| 6        | <b>TOTAL</b>                             | \$ -                    |
| 7        | <b>Depreciation Funds (Account 127)</b>  |                         |
| 8        |  |                         |
| 9        |  |                         |
| 10       |  |                         |
| 11       |  |                         |
| 12       | <b>TOTAL</b>                             | \$ -                    |
| 13       | <b>Other Special Funds (Account 128)</b> |                         |
| 14       |  |                         |
| 15       |  |                         |
| 17       |  |                         |
| 18       | <b>TOTAL</b>                             | \$ -                    |

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

(Special Deposits, Other Special Deposits)

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

| Line No. | Description and Purpose of Deposit<br>(a)   | Year End Balance<br>(b) |
|----------|---|-------------------------|
| 1        | <b>Special Deposits (Account 132)</b>       |                         |
| 2        |   |                         |
| 3        | N/A   |                         |
| 4        |   |                         |
| 5        | <b>TOTAL</b>                                | \$ -                    |
| 6        | <b>Other Special Deposits (Account 133)</b> |                         |
| 7        |   |                         |
| 8        |   | -                       |
| 9        |   |                         |
| 10       | <b>TOTAL</b>                                | \$ -                    |

**F-19 NOTES AND ACCOUNTS RECEIVABLE**  
(Accounts 141, 142, 143, 144)

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143).

| Line No. | Accounts (a)  | Current Year End Balance (b) | Previous Year End Balance (c) | Increase or (Decrease) (d) |
|----------|---|------------------------------|-------------------------------|----------------------------|
| 1        | Notes Receivable (Account 144)  |                              |                               | \$ -                       |
| 2        | Customer Accounts Receivable (Account 141)                            |                              |                               |                            |
| 3        | General Customers   | \$ 51,321                    | \$ 24,434                     | \$ 26,887                  |
| 4        | Other Water Companies   |                              |                               | \$ -                       |
| 5        | Public Authorities  | \$ -                         | \$ -                          | \$ -                       |
| 6        | Merchandising, Jobbing and Contract Work                              |                              |                               | \$ -                       |
| 7        | Other   | \$ 170                       | \$ -                          | \$ 170                     |
| 8        | Total (Account 141)   | \$ 51,491                    | \$ 24,434                     | \$ 27,057                  |
| 9        | Other Accounts Receivable (Account 142)                               | \$ -                         | \$ -                          | \$ -                       |
| 10       | <b>Total Notes and Accounts Receivable</b>                            | \$ 51,491                    | \$ 24,434                     | \$ 27,057                  |
| 11       | Less: Accumulated Provisions for Uncollectible Accounts (Account 143) | \$ 500                       | \$ 776                        | \$ (276)                   |
| 12       | <b>Notes and Accounts Receivable-Net</b>                              | \$ 50,991                    | \$ 23,658                     | \$ 27,333                  |

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

| Line No. | Item (a)   | Amount (b) | Balance (c) |
|----------|--|------------|-------------|
| 1        | Balance first of year                                      |            | 776         |
| 2        | Provision for uncollectible for current year (Account 403) |            |             |
| 3        | Accounts written off                                       | 1,746      |             |
| 4        | Collections of accounts written off                        |            |             |
| 5        | Adjustments (explain) - Adjust reserve level               | 1,470      |             |
| 6        |  |            |             |
| 7        |  |            |             |
| 8        | Net Total  |            |             |
| 9        | Balance end of year  |            | 500         |

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

- 1) Customer sent bill. (They are given 20 days to pay.)
- 2) Customer sent shut-off notice at 31 days, given 14 days to pay or make arrangements.
- 3) Final bill given to Collection Agency if not paid within 14 days.  
Customer given 10 days to pay once at collection.
- 4) At this point the Company will write off the bill.
- 5) 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.

\* Shut-off Notices:

Tenant notice given to customers flagged as tenants. They are mailed or hand delivered.  
(Mailed tenant notices have 10 days to pay. Hand delivered tenant notices have 5 days to pay.)  
Past due notices are sent at the same time initial shut off notices would have been sent.  
(Past due notices are sent to customers who have never received a shut off notice.)



**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        | <b>Accounts Receivable from Associated Companies (Account 145)</b> |                               |                            |                             |                         |                       |
| 2        |  |                               |                            |                             |                         |                       |
| 3        |  |                               |                            |                             |                         |                       |
| 4        |  |                               |                            |                             |                         |                       |
| 5        | N/A  |                               |                            |                             |                         |                       |
| 6        |  |                               |                            |                             |                         |                       |
| 7        |  |                               |                            |                             |                         |                       |
| 8        |  |                               |                            |                             |                         |                       |
| 9        |  |                               |                            |                             |                         |                       |
| 10       |  |                               |                            |                             |                         |                       |
| 11       |  |                               |                            |                             |                         |                       |
| 12       | <b>TOTALS</b>  | \$ -                          | \$ -                       | \$ -                        | \$ -                    | \$ -                  |
| 13       | <b>Notes Receivable from Associated Companies (Account 146)</b>    |                               |                            |                             |                         |                       |
| 14       |  |                               |                            |                             |                         |                       |
| 16       |  |                               |                            |                             |                         |                       |
| 17       |  |                               |                            |                             |                         |                       |
| 18       | N/A  |                               |                            |                             |                         |                       |
| 19       |  |                               |                            |                             |                         |                       |
| 20       |  |                               |                            |                             |                         |                       |
| 21       |  |                               |                            |                             |                         |                       |
| 22       |  |                               |                            |                             |                         |                       |
| 23       |  |                               |                            |                             |                         |                       |
| 24       | <b>TOTALS</b>  | \$ -                          | \$ -                       | \$ -                        | \$ -                    | \$ -                  |

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

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

**Notes:**

- (1) Prior to 2013, the pipes and fittings inventory was pooled at an affiliated company, Pennichuck Water Works, Inc. In 2013, the inventory was segregated. New purchases of pipes and fittings are identified by company and recorded in their respective inventory accounts.

## 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                      | \$ 129                       | \$ 83                         | \$ 46                      |
| 2        | Prepaid Rents                          |                              |                               | \$ -                       |
| 3        | Prepaid Interest                       |                              |                               | \$ -                       |
| 4        | Misc Prepayments - NH Operator Permits | \$ 1,650                     | \$ 1,650                      | \$ -                       |
| 5        | <b>Totals Prepayments</b>              | \$ 1,779                     | \$ 1,733                      | \$ 46                      |

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        | <b>Accr. Interest and Dividends Receivable (Account 171)</b> |                              |                               | \$ -                       |
| 2        |  |                              |                               | \$ -                       |
| 3        |  |                              |                               | \$ -                       |
| 4        | N/A  |                              |                               | \$ -                       |
| 5        |  |                              |                               | \$ -                       |
| 6        |  |                              |                               | \$ -                       |
| 7        |  |                              |                               | \$ -                       |
| 8        | <b>TOTALS</b>  | \$ -                         | \$ -                          | \$ -                       |
| 9        | <b>Rents Receivable (Account 172)</b>                        |                              |                               |                            |
| 10       |  |                              |                               | \$ -                       |
| 11       |  |                              |                               | \$ -                       |
| 12       |  |                              |                               | \$ -                       |
| 13       | N/A  |                              |                               | \$ -                       |
| 14       |  |                              |                               | \$ -                       |
| 15       |  |                              |                               | \$ -                       |
| 16       | <b>TOTALS</b>  | \$ -                         | \$ -                          | \$ -                       |
| 17       | <b>Accrued Utility Revenues (Account 173)</b>                |                              |                               |                            |
| 18       | Unbilled Water Revenues                                      | \$ 88,004                    | \$ 84,664                     | \$ 3,340                   |
| 19       |  |                              |                               | \$ -                       |
| 20       |  |                              |                               | \$ -                       |
| 21       |  |                              |                               | \$ -                       |
| 22       |  |                              |                               | \$ -                       |
| 23       |  |                              |                               | \$ -                       |
| 24       | <b>TOTALS</b>  | \$ 88,004                    | \$ 84,664                     | \$ 3,340                   |
| 25       | <b>Misc. Current and Accrued Assets (Account 174)</b>        |                              |                               |                            |
| 26       |  |                              |                               | \$ -                       |
| 27       |  |                              |                               | \$ -                       |
| 28       | N/A  |                              |                               | \$ -                       |
| 29       |  |                              |                               | \$ -                       |
| 30       |  |                              |                               | \$ -                       |
| 31       |  |                              |                               | \$ -                       |
| 32       | <b>TOTALS</b>  | \$ -                         | \$ -                          | \$ -                       |

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

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

| Line No. | Designation of Long Term Debt (a)                          | Principal Amount of Securities (b) | Total expense Premium or Discount (c) | AMORTIZATION PERIOD |        | Balance Beginning of Year (f) | Debits During Year (g) | Credits During Year (h) | Balance end of Year (i) |
|----------|--|------------------------------------|---------------------------------------|---------------------|--------|-------------------------------|------------------------|-------------------------|-------------------------|
|          |  |                                    |                                       | From (d)            | to (e) |                               |                        |                         |                         |
| 1        | <b>Unamortized Debt Discount and Expense (Account 181)</b> |                                    |                                       |                     |        |                               |                        |                         |                         |
| 2        |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 3        | SRF Loan - Catamount Road                                  |                                    |                                       |                     |        | 19,709                        | -                      | 748                     | 18,961                  |
| 4        |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 5        |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 6        |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 7        |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 8        | <b>TOTALS</b>  | \$ -                               | \$ -                                  |                     |        | \$ 19,709                     | \$ -                   | \$ 748                  | \$ 18,961               |
| 9        | <b>Unamortized Premium on Debt (Account 251)</b>           |                                    |                                       |                     |        |                               |                        |                         |                         |
| 10       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 11       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 12       | NONE   |                                    |                                       |                     |        |                               |                        |                         |                         |
| 13       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 14       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 15       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 16       |  |                                    |                                       |                     |        |                               |                        |                         |                         |
| 17       | <b>TOTALS</b>  | \$ -                               | \$ -                                  |                     |        | \$ -                          | \$ -                   | \$ -                    | \$ -                    |

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

| Line No. | Description of Property Loss or Damage (a) | 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       |  |                         |                          |                            |                         |            |                         |
| 20       | 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        | NONE                                   |                               |            |                     |            | -                       |
| 2        |  | -                             |            |                     |            |                         |
| 3        |  | -                             |            |                     |            |                         |
| 4        |  | -                             |            |                     |            |                         |
| 5        |  | -                             |            |                     |            |                         |
| 6        |  | -                             |            |                     |            |                         |
| 7        |  | -                             |            |                     |            |                         |
| 8        |  | -                             |            |                     |            |                         |
| 9        |  | -                             |            |                     |            |                         |
| 10       |  | -                             |            |                     |            |                         |
| 11       |  | -                             |            |                     |            |                         |
| 12       |  | -                             |            |                     |            |                         |
| 13       |  | -                             |            |                     |            |                         |
| 14       |  | -                             |            |                     |            |                         |
| 15       |  | -                             |            |                     |            |                         |
| 16       |  | -                             |            |                     |            |                         |
| 17       |  | -                             |            |                     |            |                         |
| 18       |  | -                             |            |                     |            |                         |
| 19       |  | -                             |            |                     |            |                         |
| 20       |  | -                             |            |                     |            |                         |
| 21       | <b>TOTALS</b>                          | \$ -                          | \$ -       |                     | \$ -       | \$ -                    |

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

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

| Line No. | Description of Miscellaneous Deferred Debits (a) |     | Balance Beginning of Year (b) | Debits (c) | CREDITS             |            | Balance at End of Year (f) |
|----------|--|-----|-------------------------------|------------|---------------------|------------|----------------------------|
|          |  |     |                               |            | Account Charged (d) | Amount (e) |                            |
| 1        |  |     |                               |            |                     |            |                            |
| 2        | ACQUISITION PREMIUM - MARA                       | (2) | 1,114,632                     | \$ -       | 407.1               | \$ 37,393  | \$ 1,077,239               |
| 3        | BERRY POND BATHYMETRIC SURVEY                    |     | -                             |            | 186.285             | \$ -       | \$ -                       |
| 4        | EMINENT DOMAIN                                   | (1) | 3,669                         | \$ -       | 186.65              | \$ -       | \$ 3,669                   |
| 5        | WEB-SITE UPGRADE 2011                            | (1) | -                             | \$ -       | 186.68              | \$ -       | \$ -                       |
| 6        | EMINENT DOMAIN ALLOWANCE                         |     | (3,669)                       | \$ -       | 186.998             | \$ -       | \$ (3,669)                 |
| 8        | BERRY POND TREATMENT EVALUATION                  |     | 2,572                         | \$ -       | 186.286             | \$ 657     | \$ 1,915                   |
| 9        | BERRY POND DAM BREACH ANALYSIS                   |     | 9,137                         | \$ -       | 186.287             | \$ 1,544   | \$ 7,593                   |
| 10       | RATE CASE EXPENSE: 2020                          |     | 34,199                        | \$ 1,548   | 186.395             | \$ 22,673  | \$ 13,074                  |
| 11       |  |     |                               |            |                     |            |                            |
| 12       |  |     |                               |            |                     |            |                            |
| 13       |  |     |                               |            |                     |            |                            |
| 14       |  |     |                               |            |                     |            |                            |
| 15       |  |     |                               |            |                     |            |                            |
| 16       |  |     |                               |            |                     |            |                            |
| 17       |  |     |                               |            |                     |            |                            |
| 18       |  |     |                               |            |                     |            |                            |
| 19       |  |     |                               |            |                     |            |                            |
| 20       |  |     |                               |            |                     |            |                            |
| 21       |  |     |                               |            |                     |            |                            |
| 22       |  |     |                               |            |                     |            |                            |
| 23       |  |     |                               |            |                     |            |                            |
| 24       |  |     |                               |            |                     |            |                            |
| 25       |  |     |                               |            |                     |            |                            |
| 26       | <b>TOTALS</b>                                    |     | 1,160,539                     | \$ 1,548   |                     | \$ 62,267  | \$ 1,099,821               |

**Notes:**

- (1) The amounts represent eminent domain costs that were incurred in 2005 and 2006 related to a March 2005 letter received from the Town stating its desire to acquire the assets of the Company. At that time, the costs were fully reserved through the allowance account.
- (2) 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.

**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       |                    |                 | <b>TOTALS</b>                             | \$ -                                      | \$ -                 |            | \$ -                    |
| 17       |                    |                 |   |   |                      |            |                         |



**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             | NONE                     |                               |                                      |                                       |
| 2             |                          |                               |                                      |                                       |
| 3             |                          |                               |                                      |                                       |
| 4             |                          |                               |                                      |                                       |
| 5             |                          |                               |                                      |                                       |
| 6             |                          |                               |                                      |                                       |
| 7             |                          |                               |                                      |                                       |
| 8             |                          |                               |                                      |                                       |
| 9             |                          |                               |                                      |                                       |
| 10            |                          |                               |                                      |                                       |
| 11            |                          |                               |                                      |                                       |
| 12            |                          |                               |                                      |                                       |
| 13            |                          |                               |                                      |                                       |
| 14            |                          |                               |                                      |                                       |
| 15            |                          |                               |                                      |                                       |
| <b>TOTALS</b> |                          | \$ -                          | \$ -                                 | \$ -                                  |

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

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

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

| Line No. | Class and Series of Stock (a) | Number of Shares Authorized by Articles of Incorporation (b) | OUTSTANDING PER BALANCE SHEET |                                   |            | HELD BY RESPONDENT      |            | DIVIDENDS DURING YEAR |              |          |
|----------|-------------------------------|--|-------------------------------|-----------------------------------|------------|-------------------------|------------|-----------------------|--------------|----------|
|          |                               |  | Number of Shares (c)          | Par or Stated Value per Share (d) | Amount (e) | Account 207 Premium (f) | Shares (g) | Cost (h)              | Declared (i) | Paid (j) |
| 1        | Common Stock (Account 201)    | 100  | 100                           | 1                                 | 100        |                         |            |                       | -            | -        |
| 2        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 3        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 4        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 5        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 6        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 7        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 8        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 9        |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 10       | <b>TOTALS</b>                 | 100  | 100                           |                                   | 100        | -                       | -          | -                     | -            | -        |
| 11       | Preferred Stock (Account 204) |  |                               |                                   |            |                         |            |                       |              |          |
| 12       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 13       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 14       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 15       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 16       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 17       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 18       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 19       |                               |  |                               |                                   |            |                         |            |                       |              |          |
| 20       | <b>TOTALS</b>                 | -  | -                             |                                   | -          | -                       | -          | -                     | -            | -        |

**F-32 CAPITAL STOCK SUBSCRIBER, 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<br>(a)                       | Number of Shares<br>(b) | Amount<br>(c) |
|----------|--|-------------------------|---------------|
| 1        | <b>Capital Stock Subscribed (Accounts 202 and 205)</b>               |                         |               |
| 2        |  |                         |               |
| 3        |  |                         |               |
| 4        |  |                         |               |
| 5        | NONE   |                         |               |
| 6        |  |                         |               |
| 7        |  |                         |               |
| 8        |  |                         |               |
| 9        |  |                         |               |
| 10       |  |                         |               |
| 11       | <b>TOTALS</b>  | -                       | \$ -          |
| 12       | <b>Capital Stock Liability For Conversion (Accounts 203 and 206)</b> |                         |               |
| 13       |  |                         |               |
| 14       |  |                         |               |
| 15       |  |                         |               |
| 16       | NONE   |                         |               |
| 17       |  |                         |               |
| 18       |  |                         |               |
| 19       |  |                         |               |
| 20       |  |                         |               |
| 21       |  |                         |               |
| 22       | <b>TOTALS</b>  | -                       | \$ -          |
| 23       | <b>Installments Received on Capital Stock (Account 208)</b>          |                         |               |
| 24       |  |                         |               |
| 25       |  |                         |               |
| 26       |  |                         |               |
| 27       |  |                         |               |
| 28       |  |                         |               |
| 29       | NONE   |                         |               |
| 30       |  |                         |               |
| 31       |  |                         |               |
| 32       |  |                         |               |
| 33       |  |                         |               |
| 34       | <b>TOTALS</b>  | -                       | \$ -          |

**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        | <b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>          |            |
| 2        |   |            |
| 3        |   |            |
| 4        |   |            |
| 5        | NONE  |            |
| 6        |   |            |
| 7        |   |            |
| 8        |   |            |
| 9        | TOTAL   | \$ -       |
| 10       | <b>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</b> |            |
| 11       |   |            |
| 12       |   |            |
| 13       | NONE  |            |
| 14       |   |            |
| 15       |   |            |
| 16       |   |            |
| 17       |   |            |
| 18       |   |            |
| 19       | TOTAL   | \$ -       |
| 20       | <b>Other Paid-In Capital (Account 211)</b>                                      |            |
| 21       |   |            |
| 22       | Paid in Capital from Acquisition January 1998                                   | 237,129    |
| 23       | Paid in Capital from City of Nashua Acquisition Order 25,292                    | 1,404,376  |
| 24       | Distribution  | (126,948)  |
| 25       |   |            |
| 26       |   |            |
| 27       |   |            |
| 28       |   |            |
| 29       | TOTAL   | 1,514,557  |

**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<br>(a)               | Year End Balance<br>(b) |
|----------|--|-------------------------|
| 1        | <b>Discount on Capital Stock (Account 212)</b> |                         |
| 2        |  |                         |
| 3        |  |                         |
| 4        |  |                         |
| 5        | NONE   |                         |
| 6        |  |                         |
| 7        |  |                         |
| 8        |  |                         |
| 9        |  |                         |
| 10       |  |                         |
| 11       |  |                         |
| 12       |  |                         |
| 13       |  |                         |
| 14       | <b>TOTAL</b>                                   | \$ -                    |
| 15       | <b>Capital Stock Expense (Account 213)</b>     |                         |
| 16       |  |                         |
| 17       |  |                         |
| 18       |  |                         |
| 19       |  |                         |
| 20       |  |                         |
| 21       |  |                         |
| 22       | NONE   |                         |
| 23       |  |                         |
| 24       |  |                         |
| 25       |  |                         |
| 26       |  |                         |
| 27       |  |                         |
| 28       | <b>TOTAL</b>                                   | \$ -                    |

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

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

| Line No. | Class and Series of Obligation (a)                      | Date of Issue (b) | Date of Maturity (c) | Outstanding (d) | INTEREST FOR YEAR |            | HELD BY RESPONDENT               |                             |  | 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        | <b>Bonds (Account 221)</b>                              |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 2        | SRF Catamount Road                                      | 10/1/2017         | 5/1/2048             | 152,151         | 1.960%            | 3,027      |                                  |                             |  | 25,888           |
| 3        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 4        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 5        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 6        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 7        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 8        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 9        |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 10       |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 11       | <b>TOTALS</b>   |                   |                      | 152,151         |                   | 3,027      | \$ -                             | \$ -                        |  |                  |
| 12       | <b>Advances from Associated Companies (Account 223)</b> |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 13       | Pennichuck Corporation (1)                              |                   |                      | 1,069,682       | 3.20%             | 34,697     |                                  |                             |  |                  |
| 14       |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 15       | <b>TOTALS</b>   |                   |                      | 1,069,682       |                   | 34,697     | \$ -                             | \$ -                        |  |                  |
| 16       | <b>Other Long Term Debt (Account 224)</b>               |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 17       |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 18       |   |                   |                      |                 |                   |            |                                  |                             |  |                  |
| 19       | <b>TOTALS</b>   |                   |                      | -               |                   | -          | \$ -                             | \$ -                        |  |                  |

**Notes:**

(1) Advance from Pennichuck Corporation consists of the following:

|                                    | Date of Issue | Date of Maturity | Outstanding            | Rate            | PUC Order |
|------------------------------------|---------------|------------------|------------------------|-----------------|-----------|
| Intercompany Loan Advance from PCP | 5/1/2008      | 5/1/2018         | \$ 1,069,681.68        | 7.00%           | 24,827    |
| Intercompany Advance               |               |                  | \$ -                   | Changes Monthly |           |
|                                    |               |                  | <u>\$ 1,069,681.68</u> |                 |           |

**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<br>(a) | Date of Note<br>(b) | Date of Maturity<br>(c) | Outstanding at<br>End of Year<br>(d) | Interest During Year |             |
|---------------|--------------------------------|---------------------|-------------------------|--------------------------------------|----------------------|-------------|
|               |                                |                     |                         |                                      | Accrued<br>(e)       | Paid<br>(f) |
| 1             | <b>NONE</b>                    |                     |                         |                                      |                      |             |
| 2             |                                |                     |                         |                                      |                      |             |
| 3             |                                |                     |                         |                                      |                      |             |
| 4             |                                |                     |                         |                                      |                      |             |
| 5             |                                |                     |                         |                                      |                      |             |
| 6             |                                |                     |                         |                                      |                      |             |
| 7             |                                |                     |                         |                                      |                      |             |
| 8             |                                |                     |                         |                                      |                      |             |
| 9             |                                |                     |                         |                                      |                      |             |
| 10            |                                |                     |                         |                                      |                      |             |
| 11            |                                |                     |                         |                                      |                      |             |
| 12            |                                |                     |                         |                                      |                      |             |
| 13            |                                |                     |                         |                                      |                      |             |
| 14            |                                |                     |                         |                                      |                      |             |
| 15            |                                |                     |                         |                                      |                      |             |
| 16            |                                |                     |                         |                                      |                      |             |
| 17            |                                |                     |                         |                                      |                      |             |
| 18            |                                |                     |                         |                                      |                      |             |
| 19            |                                |                     |                         |                                      |                      |             |
| 20            |                                |                     |                         |                                      |                      |             |
| <b>TOTALS</b> |                                |                     |                         | \$ -                                 | \$ -                 | \$ -        |

**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<br>(a)                                | Balance Beginning<br>Of Year<br>(b) | Totals for Year |                | Balance<br>End of Year<br>(e) | Interest<br>for Year<br>(f) |
|----------|---|-------------------------------------|-----------------|----------------|-------------------------------|-----------------------------|
|          |   |                                     | Debits<br>(c)   | Credits<br>(d) |                               |                             |
| 1        | <b>Accounts Payable to Associated Companies (Account 233)</b> |                                     |                 |                | -                             |                             |
| 2        |   |                                     |                 |                | -                             |                             |
| 3        |   |                                     |                 |                | -                             |                             |
| 4        | Pennichuck Corp   | 226,936                             | 269,668         | 324,417        | 281,685                       | 6,321                       |
| 5        |   |                                     |                 |                | -                             |                             |
| 6        |   |                                     |                 |                | -                             |                             |
| 7        |   |                                     |                 |                | -                             |                             |
| 8        |   |                                     |                 |                | -                             |                             |
| 9        |   |                                     |                 |                | -                             |                             |
| 10       |   |                                     |                 |                | -                             |                             |
| 11       | <b>TOTALS</b>   | 226,936                             | 269,668         | 324,417        | 281,685                       | \$ 6,321                    |
| 12       | <b>Notes Payable to Associated Companies (Account 234)</b>    |                                     |                 |                | -                             |                             |
| 13       |   |                                     |                 |                | -                             |                             |
| 14       |   |                                     |                 |                | -                             |                             |
| 15       |   |                                     |                 |                | -                             |                             |
| 16       | NONE  |                                     |                 |                | -                             |                             |
| 17       |   |                                     |                 |                | -                             |                             |
| 18       |   |                                     |                 |                | -                             |                             |
| 19       |   |                                     |                 |                | -                             |                             |
| 20       |   |                                     |                 |                | -                             |                             |
| 21       |   |                                     |                 |                | -                             |                             |
| 22       | <b>TOTALS</b>   | -                                   | -               | -              | -                             | \$ -                        |



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

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

| Line No. | Type of Tax (a)                              | BALANCE BEGINNING OF YEAR     |                                 | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (f) | BALANCE END OF YEAR             |                                 |
|----------|--|-------------------------------|---------------------------------|-------------------------------|----------------------------|-----------------|---------------------------------|---------------------------------|
|          |  | Tax Accrued (Account 236) (b) | Prepaid Taxes (Account 163) (c) |                               |                            |                 | Taxes Accrued (Account 236) (g) | Prepaid Taxes (Account 163) (h) |
| 1        | Taxes Payable Federal-Current                |                               |                                 | \$ -                          | \$ -                       |                 |                                 |                                 |
| 2        | Taxes Payable Federal-Deferred               |                               |                                 | \$ 24,749                     | \$ 24,749                  |                 |                                 |                                 |
| 3        | Taxes Payable State                          |                               |                                 |                               |                            |                 |                                 |                                 |
| 4        | FICA Taxes Payable Federal                   | \$ -                          |                                 |                               |                            |                 | \$ -                            |                                 |
| 5        | NH Bus Profit Taxes Payable State - Current  | \$ -                          |                                 | \$ -                          | \$ -                       |                 | \$ -                            |                                 |
|          | NH Bus Profit Taxes Payable State - Deferred |                               |                                 | \$ 7,812                      | \$ 7,812                   |                 |                                 |                                 |
| 6        | Misc Taxes                                   |                               | \$ -                            |                               |                            |                 |                                 | \$ -                            |
| 7        |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 8        | Property Taxes                               |                               | \$ 26,619                       | \$ 118,309                    | \$ 108,189                 | \$ -            |                                 | \$ 16,499                       |
| 9        |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 10       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 11       | Other Taxes & Licenses                       | \$ -                          | \$ -                            | \$ 1,391                      | \$ 1,391                   |                 | \$ -                            | \$ -                            |
| 12       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 13       | Misc Adjustment                              |                               |                                 |                               |                            |                 |                                 |                                 |
| 14       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 15       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 16       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 17       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 18       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 19       |  |                               |                                 |                               |                            |                 |                                 |                                 |
| 20       | <b>TOTALS</b>                                | \$ -                          | \$ 26,619                       | \$ 152,261                    | \$ 142,141                 | \$ -            | \$ -                            | \$ 16,499                       |

**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<br>(a)   | Year End Balance<br>(b) |
|----------|--|-------------------------|
| 1        | <b>Matured long-term Debt (Account 239)</b>                |                         |
| 2        |  |                         |
| 3        |  |                         |
| 4        |  |                         |
| 5        | NONE   |                         |
| 6        |  |                         |
| 7        |  |                         |
| 8        |  |                         |
| 9        |  |                         |
| 10       |  |                         |
| 11       | <b>TOTAL</b>   | \$ -                    |
| 12       | <b>Matured Interest (Account 240)</b>                      |                         |
| 13       |  |                         |
| 14       |  |                         |
| 15       | NONE   |                         |
| 16       |  |                         |
| 17       |  |                         |
| 18       |  |                         |
| 19       |  |                         |
| 20       |  |                         |
| 21       |  |                         |
| 22       | <b>TOTAL</b>   | \$ -                    |
| 23       | <b>Misc. Current and Accrued Liabilities (Account 241)</b> |                         |
| 24       |  |                         |
| 25       | Miscellaneous Accrued Liabilities (1)                      | \$ 1,359                |
| 26       | Accrued Retainage (from Contractors)                       | \$ -                    |
| 27       |  |                         |
| 28       |  |                         |
| 29       |  |                         |
| 30       |  |                         |
| 31       |  |                         |
| 32       |  |                         |
| 33       |  |                         |
| 34       |  |                         |
| 35       |  |                         |
| 36       |  |                         |
| 37       | <b>TOTAL</b>   | \$ 1,359                |

**Notes:**

- (1) represents accruals for various services and expenses rendered or incurred at the end of the accounting period where an invoice has not been received.

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

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

| Line No. | Description (a) | Balance End of Year (b) |
|----------|-----------------|-------------------------|
| 1        |                 |                         |
| 2        |                 |                         |
| 3        | NONE            |                         |
| 4        |                 |                         |
| 5        |                 |                         |
| 6        |                 |                         |
| 7        |                 |                         |
| 8        |                 |                         |
| 9        |                 |                         |
| 10       | <b>TOTAL</b>    | \$ -                    |

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

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

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

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        |                                 |                               |                   |            |                                      |            |                 | \$ -                    |   |
| 3        | NONE                            |                               |                   |            |                                      |            |                 |                         |   |
| 4        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 5        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 6        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 7        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 8        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 9        |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 10       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 11       | <b>Total Water Utility</b>      | \$ -                          |                   | \$ -       |                                      | \$ -       | \$ -            | \$ -                    |   |
| 12       | <b>Other: (list separately)</b> |                               |                   |            |                                      |            |                 |                         |   |
| 13       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 14       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 15       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 16       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 17       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 18       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 19       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 20       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 21       |                                 |                               |                   |            |                                      |            |                 |                         |   |
| 22       | <b>Total Other</b>              | \$ -                          |                   | \$ -       |                                      | \$ -       | \$ -            | \$ -                    |   |
| 23       | <b>Total</b>                    | \$ -                          |                   | \$ -       |                                      | \$ -       | \$ -            | \$ -                    |   |

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

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

| Line No. | Year (a)       | Credits Generated for Year (b) | Credits Utilized for Year (c) | Year (d)    | Credits Generated for Year (e) | Credits Utilized for Year (f) |
|----------|----------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|
| 1        | <b>1962-7</b>  | <b>NONE</b>                    |                               | <b>1977</b> |                                |                               |
| 2        | 3%             |                                |                               | 3%          |                                |                               |
| 3        | 7%             |                                |                               | 4%          |                                |                               |
| 4        | <b>1971-74</b> |                                |                               | 7%          |                                |                               |
| 5        | 3%             |                                |                               | 10%         |                                |                               |
| 6        | 4%             |                                |                               | 11%         |                                |                               |
| 7        | 7%             |                                |                               | 11 1/2%     |                                |                               |
| 8        | <b>1975</b>    |                                |                               | <b>1978</b> |                                |                               |
| 9        | 3%             |                                |                               | 3%          |                                |                               |
| 10       | 4%             |                                |                               | 4%          |                                |                               |
| 11       | 7%             |                                |                               | 7%          |                                |                               |
| 12       | 10%            |                                |                               | 10%         |                                |                               |
| 13       | 11%            |                                |                               | 11%         |                                |                               |
| 14       | <b>1976</b>    |                                |                               | 11 1/2%     |                                |                               |
| 15       | 3%             |                                |                               | <b>1979</b> |                                |                               |
| 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 CREDITS GENERATED AND UTILIZED (Continued)

| Line No. | Year (a)    | Credits Generated for Year (b) | Credits Utilized for Year (c) | Year (d)    | Credits Generated for Year (e) | Credits Utilized for Year (f) |
|----------|-------------|--------------------------------|-------------------------------|-------------|--------------------------------|-------------------------------|
| 20       | <b>1980</b> | NONE                           |                               | <b>1983</b> |                                |                               |
| 21       | 3%          |                                |                               | 3%          |                                |                               |
| 22       | 4%          |                                |                               | 4%          |                                |                               |
| 23       | 7%          |                                |                               | 7%          |                                |                               |
| 24       | 10%         |                                |                               | 10%         |                                |                               |
| 25       | 11%         |                                |                               | 11%         |                                |                               |
| 26       | 11 1/2%     |                                |                               | 11 1/2%     |                                |                               |
| 27       | <b>1981</b> |                                |                               | <b>1984</b> |                                |                               |
| 28       | 3%          |                                |                               | 3%          |                                |                               |
| 29       | 4%          |                                |                               | 4%          |                                |                               |
| 30       | 7%          |                                |                               | 7%          |                                |                               |
| 31       | 10%         |                                |                               | 10%         |                                |                               |
| 32       | 11%         |                                |                               | 11%         |                                |                               |
| 33       | 11 1/2%     |                                |                               | 11 1/2%     |                                |                               |
| 34       | <b>1982</b> |                                |                               | <b>1985</b> |                                |                               |
| 35       | 3%          |                                |                               | 3%          |                                |                               |
| 36       | 7%          |                                |                               | 4%          |                                |                               |
| 37       | 10%         |                                |                               | 7%          |                                |                               |
| 38       | 11%         |                                |                               | 10%         |                                |                               |
| 39       | 11 1/2%     |                                |                               | 11%         |                                |                               |
| 40       |             |                                |                               | 11 1/2%     |                                |                               |

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

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

| Line No. | Item (a)  | Balance at Beginning of Year (b) | DEBITS             |            | CREDITS            |            | Balance at End of Year (g) |
|----------|---|----------------------------------|--------------------|------------|--------------------|------------|----------------------------|
|          |   |                                  | Contra Account (c) | Amount (d) | Contra Account (e) | Amount (f) |                            |
| 1        | <b>Property Insurance Reserve (Account 261)</b>       |                                  |                    |            |                    |            |                            |
| 2        |   |                                  |                    |            |                    |            |                            |
| 3        | <b>NONE</b>   |                                  |                    |            |                    |            |                            |
| 4        |   |                                  |                    |            |                    |            |                            |
| 5        |   |                                  |                    |            |                    |            |                            |
| 6        |   |                                  |                    |            |                    |            |                            |
| 7        | <b>TOTALS</b>   | \$ -                             |                    | \$ -       |                    | \$ -       | \$ -                       |
| 8        | <b>Injuries and Damages Reserve (Account 262)</b>     |                                  |                    |            |                    |            |                            |
| 9        |   |                                  |                    |            |                    |            |                            |
| 10       | <b>NONE</b>   |                                  |                    |            |                    |            |                            |
| 11       |   |                                  |                    |            |                    |            |                            |
| 12       |   |                                  |                    |            |                    |            |                            |
| 13       |   |                                  |                    |            |                    |            |                            |
| 14       | <b>TOTALS</b>   | \$ -                             |                    | \$ -       |                    | \$ -       | \$ -                       |
| 15       | <b>Pensions and Benefits Reserve (Account 263)</b>    |                                  |                    |            |                    |            |                            |
| 16       |   |                                  |                    |            |                    |            |                            |
| 17       | <b>NONE</b>   |                                  |                    |            |                    |            |                            |
| 18       |   |                                  |                    |            |                    |            |                            |
| 19       |   |                                  |                    |            |                    |            |                            |
| 20       |   |                                  |                    |            |                    |            |                            |
| 21       | <b>TOTALS</b>   | \$ -                             |                    | \$ -       |                    | \$ -       | \$ -                       |
| 22       | <b>Miscellaneous Operating Reserves (Account 265)</b> |                                  |                    |            |                    |            |                            |
| 23       |   |                                  |                    |            |                    |            |                            |
| 24       | <b>NONE</b>   |                                  |                    |            |                    |            |                            |
| 25       |   |                                  |                    |            |                    |            |                            |
| 26       |   |                                  |                    |            |                    |            |                            |
| 27       |   |                                  |                    |            |                    |            |                            |
| 28       | <b>TOTALS</b>   | \$ -                             |                    | \$ -       |                    | \$ -       | \$ -                       |

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

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

| Line No. | Account Subdivisions<br>(a)                   | Balance Beginning of Year<br>(b) | Amounts Debited to Account 410.1<br>(c) |      | Amounts Credited to Account 411.1<br>(d) |  |
|----------|---|----------------------------------|---|------|--|--|
|          |   |                                  |   |      |  |  |
| 1        | <b>Accelerated Amortization (Account 281)</b> |                                  |   |      |  |  |
| 2        | <b>Water:</b>                                 |                                  |   |      |  |  |
| 3        | Pollution Control                             |                                  |   |      |  |  |
| 4        | Defense Facilities                            |                                  |   |      |  |  |
| 5        | Total Water                                   | \$ -                             | \$ -                                    | \$ - | \$ -                                     |  |
| 6        | <b>Other (Specify)</b>                        |                                  |   |      |  |  |
| 7        | <b>TOTALS</b>                                 | \$ -                             | \$ -                                    | \$ - | \$ -                                     |  |
| 8        | <b>Liberalized Depreciation (Account 282)</b> |                                  |   |      |  |  |
| 9        | Water   |                                  |   |      |  |  |
| 10       | Other   |                                  |   |      |  |  |
| 11       | <b>TOTALS</b>                                 | \$ -                             | \$ -                                    | \$ - | \$ -                                     |  |
| 12       | <b>Other (Account 283)</b>                    |                                  |   |      |  |  |
| 13       | Water   | \$ 623,378                       |   | \$ - | \$ -                                     |  |
| 14       | Other - Deferred Income Tax                   |                                  |   |      |  |  |
| 15       | Other - Regulatory Liability                  |                                  |   |      | \$ 201,217                               |  |
| 16       | <b>TOTALS</b>                                 | \$ 623,378                       | \$ -                                    | \$ - | \$ -                                     |  |
| 17       | <b>Total (Accounts 281, 282, 283)</b>         |                                  |   |      |  |  |
| 18       | Water   | \$ 623,378                       | \$ -                                    | \$ - | \$ 201,217                               |  |
| 19       | Other (Specified)                             | \$ -                             | \$ -                                    | \$ - | \$ -                                     |  |
| 20       | <b>TOTALS</b>                                 | \$ 623,378                       | \$ -                                    | \$ - | \$ 201,217                               |  |

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

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

been accounted for as credits to Accounts 411.1, Provisions for Deferred Income Taxes-Cr., Utility Operating Income and 411.2 Provisions for Deferred Income Taxes-Cr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.) Give references to the order or other action of the Commission authorizing or directing such accounting.

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

| CHANGES DURING YEAR                       |  | ADJUSTMENTS                  |               |                             |               | Balance<br>End of Year<br>(k) | Line<br>No. |
|---|--|------------------------------|---------------|-----------------------------|---------------|-------------------------------|-------------|
| Amount Debited<br>to Account 410.2<br>(e) | Amount Credited<br>to Account 411.2<br>(f) | Debits                       |               | Credits                     |               |                               |             |
|   |  | Credit<br>Account No.<br>(g) | Amount<br>(h) | Debit<br>Account No.<br>(i) | Amount<br>(j) |                               |             |
|   |  |                              |               |                             |               |                               | 1           |
|   |  |                              |               |                             |               |                               | 2           |
|   |  |                              |               |                             |               |                               | 3           |
|   |  |                              |               |                             |               |                               | 4           |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | -             | -                             | 5           |
|   |  |                              |               |                             |               |                               | 6           |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | -             | -                             | 7           |
|   |  |                              |               |                             |               |                               | 8           |
|   |  |                              |               |                             |               |                               | 9           |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | -             | -                             | 10          |
|   |  |                              |               |                             |               |                               | 11          |
|   |  |                              |               | 233                         | 949           | 624,328                       | 12          |
|   |  |                              |               |                             |               | -                             | 13          |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | 949           | 624,328                       | 14          |
|   |  |                              |               |                             |               |                               | 15          |
| -   | -  |                              | -             |                             | 949           | 624,328                       | 16          |
| -   | -  |                              | -             |                             | -             | -                             | 17          |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | 949           | 624,328                       | 18          |
|   |  |                              |               |                             |               |                               | 19          |
| \$ -                                      | \$ -                                       |                              | \$ -          |                             | 949           | 624,328                       | 20          |

**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)                                       | \$ 1,148,636 |
| 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)  | \$ -         |
| 5        | Total Credits   | \$ -         |
| 6        | Charges during year:  | \$ -         |
| 7        | Balance end of year (Account 271)   | \$ 1,148,636 |

**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 (1)                             | \$ 543,763 |
| 2        | Amortization provision for year, credited to              |            |
| 3        | (405) Amortization of Contribution in Aid of Construction | \$ 22,987  |
| 4        | Credit for plant retirement                               |            |
| 5        | Other (debit) or credit terms                             | \$ -       |
| 6        |   |            |
| 7        |   |            |
| 8        | Balance end of year                                       | \$ 566,749 |

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        | NONE  |                           |                           |            |
| 7        |   |                           |                           |            |
| 8        |   |                           |                           |            |
| 9        |   |                           |                           |            |
| 10       |   |                           |                           |            |
| 11       |   |                           |                           |            |
| 12       |   |                           |                           |            |
| 13       |   |                           |                           |            |
| 14       |   |                           |                           |            |
| 15       |   |                           |                           |            |
| 16       |   |                           |                           |            |
| 17       |   |                           |                           |            |
| 18       |   |                           |                           |            |
| 19       |   |                           |                           |            |
| 20       |   |                           |                           |            |
| 21       |   |                           |                           |            |
| 22       |   |                           |                           |            |
| 23       |   |                           |                           |            |
| 24       |   |                           |                           |            |
| 25       |   |                           |                           |            |
| 26       |   |                           |                           |            |
| 27       |   |                           |                           |            |
| 28       |   |                           |                           |            |
| 29       |   |                           |                           |            |
| 30       |   |                           |                           |            |
| 31       |   |                           |                           |            |
| 32       |   |                           |                           |            |
| 33       |   |                           |                           |            |
| 34       |   |                           |                           |            |
| 35       | Total Credits from main extension charges and customer connection charges | -                         |                           | -          |

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

| Line No. | Description (a)  | Cash or Property (b) | Amount (d) |
|----------|--|----------------------|------------|
| 1        | NONE   |                      |            |
| 2        |  |                      |            |
| 3        |  |                      |            |
| 4        |  |                      |            |
| 5        |  |                      |            |
| 6        |  |                      |            |
| 7        |  |                      |            |
| 8        |  |                      |            |
| 9        |  |                      |            |
| 10       |  |                      |            |
| 11       |  |                      |            |
| 12       |  |                      |            |
| 13       |  |                      |            |
| 14       |  |                      |            |
| 15       |  |                      |            |
| 16       |  |                      |            |
| 17       |  |                      |            |
| 18       |  |                      |            |
| 19       |  |                      |            |
| 20       |  |                      |            |
| 21       |  |                      |            |
| 22       |  |                      |            |
| 23       |  |                      |            |
| 24       |  |                      |            |
| 25       |  |                      |            |
| 26       |  |                      |            |
| 27       |  |                      |            |
| 28       |  |                      |            |
| 29       |  |                      |            |
| 30       |  |                      |            |
| 31       |  |                      |            |
| 32       |  |                      |            |
| 33       |  |                      |            |
| 34       |  |                      |            |
| 35       | Total Credits from all developers or contractors agreements from which cash or property was received |                      | \$ -       |

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

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

| <b>Line No.</b> | <b>Class of Property (a)</b> | <b>Cost Basis (b)</b> | <b>Rate (c)</b> | <b>Amount (d)</b> |
|-----------------|------------------------------|-----------------------|-----------------|-------------------|
| 1               | T&D Mains                    | \$ 706,974            | 1.95%           | \$ 13,773         |
| 2               | Hydrants                     | 25,375                | 2.67%           | \$ 678            |
| 3               | Services                     | 17,938                | 2.55%           | \$ 458            |
| 4               | Source of Supply Structures  | -                     | 0.00%           | \$ -              |
| 5               | Supply Mains                 | -                     | 0.00%           | \$ -              |
| 7               | WTP Structures               | 398,350               | 2.03%           | \$ 8,078          |
| 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              |                              | 1,148,636             |                 |                   |
| 34              |                              |                       |                 |                   |
| 35              | <b>TOTALS</b>                |                       |                 | \$ 22,986.56      |

F-47 OPERATING REVENUES (Accounts 400)

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

| Line No.                        | Account (a)                              | OPERATING REVENUES  |  | NUMBER OF THOUSAND GALLONS SOLD ** |  | AVERAGE NO. OF CUSTOMERS PER MONTH * |  |
|---------------------------------|--|---------------------|--|------------------------------------|--|--------------------------------------|--|
|                                 |  | Amount for Year (b) | Increase or Decrease from Preceding Year (c) | Amount for Year (d)                | Increase or Decrease from Preceding Year (e) | Number for Year ** (f)               | Increase or Decrease from Preceding Year (g) |
| <b>SALES OF WATER</b>           |  |                     |  |                                    |  |                                      |  |
| 1                               | 460 Unmetered Sales to General Customers | \$ -                | \$ -   |                                    |  |                                      | -  |
| 2                               | 461 Metered Sales to General Customers   | \$ 647,345          | \$ 56,336                                    | 43,585                             | 296  | 636                                  | -  |
| 3                               | 462 Fire Protection Revenue              | \$ 215,923          | \$ 9,986                                     |                                    |  | 12                                   | -  |
| 4                               | 466 Sales for Resale                     |                     |  |                                    |  |                                      |  |
| 5                               | 467 Interdepartmental Sales              |                     |  |                                    |  |                                      |  |
| 6                               | Total Sales of Water                     | \$ 863,269          | \$ 66,322                                    | 43,585                             | 296  | 648                                  | -  |
| <b>OTHER OPERATING REVENUES</b> |  |                     |  |                                    |  |                                      |  |
| 8                               | 470 Forfeited Discounts                  |                     |  |                                    |  |                                      |  |
| 9                               | 471 Miscellaneous Service Revenues       | \$ 2,528            | \$ (661)                                     |                                    |  |                                      |  |
| 10                              | 472 Rents from Water Property            |                     |  |                                    |  |                                      |  |
| 11                              | 473 Interdepartmental Rents              |                     |  |                                    |  |                                      |  |
| 12                              | 474 Other Water Revenues                 |                     |  |                                    |  |                                      |  |
| 13                              | Unbilled Revenue                         | \$ 3,340            | \$ (6,381)                                   |                                    |  |                                      |  |
| 14                              | Total Other Operating Revenues           | \$ 5,868            | \$ (7,042)                                   |                                    |  |                                      |  |
| 15                              | 400 Total Water Operating Revenues       | \$ 869,137          | \$ 59,280                                    |                                    |  |                                      |  |

(Billed Monthly)

\* Year End Numbers

\*\* Active Customers Only

**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 7-14 Days.
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:**

- (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        | <b>1. SOURCE OF SUPPLY</b>                              |                           |  |     |     |      |
| 2        | <b>Operations</b>                                       |                           |  |     |     |      |
| 3        | 600 Operation Supervision and Engineering               | \$ -                      | -  |     |     |      |
| 4        | 601 Operation Labor and Expenses                        | \$ -                      | -  |     |     |      |
| 5        | 602 Purchased Water                                     | \$ -                      | -  |     |     |      |
| 6        | 603 Miscellaneous Expenses                              | \$ -                      | -  |     |     |      |
| 7        | 604 Rents   | \$ -                      | -  |     |     |      |
| 8        | Total Operation   | \$ -                      | -  | -   | -   | \$ - |
| 9        | <b>Maintenance</b>                                      |                           |  |     |     |      |
| 10       | 610 Maintenance Supervision and Engineering             | \$ -                      | -  |     |     |      |
| 11       | 611 Maintenance of Structures and Improvements          | \$ -                      | -  |     |     |      |
| 12       | 612 Maintenance of Collecting and Impounding Reservoirs | \$ -                      | -  |     |     |      |
| 13       | 613 Maintenance of Lake, River and Other Intakes        | \$ -                      | -  |     |     |      |
| 14       | 614 Maintenance of Wells and Springs                    | \$ -                      | -  |     |     |      |
| 15       | 615 Maintenance of Infiltration Galleries and Tunnels   | \$ -                      | -  |     |     |      |
| 16       | 616 Maintenance of Supply Mains                         | \$ -                      | -  |     |     |      |
| 17       | 617 Maintenance of Miscellaneous Water Source Plant     | \$ -                      | -  |     |     |      |
| 18       | Total Maintenance                                       | \$ -                      | -  | -   | -   | \$ - |
| 19       | Total Source of Supply                                  | \$ -                      | -  | -   | -   | \$ - |
| 20       | <b>2. PUMPING EXPENSES</b>                              |                           |  |     |     |      |
| 21       | <b>Operations</b>                                       |                           |  |     |     |      |
| 22       | 620 Operation Supervision and Engineering               | \$ -                      | -  |     |     |      |
| 23       | 621 Fuel for Power Production                           | \$ -                      | -  |     |     |      |
| 24       | 622 Power Production Labor and Expenses                 | \$ -                      | -  |     |     |      |
| 25       | 623 Fuel or Power Purchased for Pumping                 | 6,181                     | 787  |     |     |      |
| 26       | 624 Pumping Labor and Expenses                          | 79,257                    | (3,728)                                      |     |     |      |
| 27       | 625 Expenses Transferred-Credit                         | -                         | -  |     |     |      |
| 28       | 626 Miscellaneous Expenses                              | 19,070                    | 2,865  |     |     |      |
| 29       | 627 Rents   | -                         | -  |     |     |      |
| 30       | Total Operations  | 104,508                   | (76)   | -   | -   | \$ - |

## 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       | <b>2. PUMPING EXPENSES (Cont'd)</b>              |                           |  |      |      |      |
| 32       | <b>Maintenance</b>                               |                           |  |      |      |      |
| 33       | 630 Maintenance Supervision and Engineering      | -                         | -  |      |      |      |
| 34       | 631 Maintenance of Structures and Improvements   | 23,338                    | (9,668)                                      |      |      |      |
| 35       | 632 Maintenance of Power Production Equipment    | -                         | -  |      |      |      |
| 36       | 633 Maintenance of Pumping Equipment             | -                         | (230)  |      |      |      |
| 37       | Total Maintenance                                | 23,338                    | (9,898)                                      | \$ - | \$ - | \$ - |
| 38       | Total Pumping Expenses                           | 127,846                   | (9,974)                                      | -    | -    | \$ - |
| 39       | <b>3. WATER TREATMENT EXPENSES</b>               |                           |  |      |      |      |
| 40       | <b>Operations</b>                                |                           |  |      |      |      |
| 41       | 640 Operation Supervision and Engineering        | -                         | -  |      |      |      |
| 42       | 641 Chemicals                                    | 10,500                    | 3,485  |      |      |      |
| 43       | 642 Operation Labor and Expenses                 | 6,240                     | 1,176  |      |      |      |
| 44       | 643 Miscellaneous Expenses                       | -                         | -  |      |      |      |
| 45       | 644 Rents  | -                         | -  |      |      |      |
| 46       | Total Operation                                  | 16,740                    | 4,661  | -    | -    | \$ - |
| 47       | <b>Maintenance</b>                               |                           |  |      |      |      |
| 48       | 650 Operation Supervision and Engineering        | -                         | -  |      |      |      |
| 49       | 651 Maintenance of Structures and Improvements   | -                         | -  |      |      |      |
| 50       | 652 Maintenance of Water Treatment Equipment     | 15,488                    | 6,522  |      |      |      |
| 51       | Total Maintenance                                | 15,488                    | 6,522  | -    | -    | \$ - |
| 52       | Total Water Treatment Expenses                   | 32,228                    | 11,183                                       | -    | -    | \$ - |
| 53       | <b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b> |                           |  |      |      |      |
| 54       | <b>Operation</b>                                 |                           |  |      |      |      |
| 55       | 660 Operation Supervision and Engineering        | -                         | -  |      |      |      |
| 56       | 661 Storage Facilities Expenses                  | -                         | -  |      |      |      |
| 57       | 662 Transmission & Distribution Lines Expenses   | -                         | -  |      |      |      |
| 58       | 663 Meter Expenses                               | 2,884                     | 112  |      |      |      |
| 59       | 664 Customer Installations Expenses              | 546                       | 222  |      |      |      |
| 60       | 665 Miscellaneous Expenses                       | 69                        | 68   |      |      |      |

## 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       | <b>TRANSMISSION &amp; DISTRIBUTION EXPENSES (Cont'd)</b>  |                           |  |     |     |      |
| 64       | <b>Operations</b>   |                           |  |     |     |      |
| 65       | 666 Rents   | -                         | -  |     |     |      |
| 66       | Total Operations  | 3,499                     | 403  | -   | -   | \$ - |
| 67       | <b>Maintenance</b>  |                           |  |     |     |      |
| 68       | 670 Maintenance Supervision and Engineering               | -                         | -  |     |     |      |
| 69       | 671 Maintenance of Structures and Improvements            | -                         | -  |     |     |      |
| 70       | 672 Maintenance of Distribution Reservoirs and Standpipes | -                         | -  |     |     |      |
| 71       | 673 Maintenance of Transmission and Distribution Mains    | 56,793                    | 32,344                                       |     |     |      |
| 72       | 674 Maintenance of Fire Mains                             | -                         | -  |     |     |      |
| 73       | 675 Maintenance of Services                               | 30,408                    | 6,846  |     |     |      |
| 74       | 676 Maintenance of Meters                                 | 1,566                     | (323)  |     |     |      |
| 75       | 677 Maintenance of Hydrants                               | 8,511                     | (1,921)                                      |     |     |      |
| 76       | 678 Maintenance of Miscellaneous Equipment                | 3,831                     | 821  |     |     |      |
| 77       | Total Maintenance   | 101,109                   | 37,767                                       | -   | -   | \$ - |
| 78       | Total Transmission and Distribution Expenses              | 104,608                   | 38,170                                       | -   | -   | \$ - |
| 79       | <b>5. CUSTOMER ACCOUNTS EXPENSES</b>                      |                           |  |     |     |      |
| 80       | <b>Operation</b>  |                           |  |     |     |      |
| 81       | 901 Supervision   | -                         | -  |     |     |      |
| 82       | 902 Meter Reading Expenses                                | 3,435                     | 1,106  |     |     |      |
| 83       | 903 Customer Records and Collection Expenses              | 7,529                     | 22   |     |     |      |
| 84       | 904 Uncollectible Accounts                                | 1,470                     | 29   |     |     |      |
| 85       | 905 Miscellaneous Customer Accounts Expenses              | -                         | -  |     |     |      |
| 86       | Total Customer Accounts Expenses                          | 12,434                    | 1,157  | -   | -   | \$ - |
| 87       | <b>6. Sales Expenses</b>                                  |                           |  |     |     |      |
| 88       | <b>Operations</b>   |                           |  |     |     |      |
| 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   | <b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>  |                           |  |                  |     |      |
| 94   | <b>Operations</b>                              |                           |  |                  |     |      |
| 6920 Total   | 95 920 Administrative and General Salaries     | -                         | -  |                  |     |      |
| 6921 Total   | 96 921 Office Supplies and Other Expenses      | 1,145                     | 11   |                  |     |      |
| 6922 Total   | 97 922 Administrative Expenses Transferred-Cr. | -                         | -  |                  |     |      |
| 6923 Total   | 98 923 Outside Services Employed               | 4,615                     | 4,615  |                  |     |      |
| 6924 Total   | 99 924 Property Insurance                      | 15,017                    | 5,957  |                  |     |      |
| 6925 Total   | 100 925 Injuries and Damages                   | -                         | -  |                  |     |      |
| 6926 Total   | 101 926 Employee Pension and Benefits          | -                         | -  |                  |     |      |
| 6927 Total   | 102 927 Franchise Requirements                 | -                         | -  |                  |     |      |
| 6928 Total   | 103 928 Regulatory Commission Expenses         | 3,834                     | 888  |                  |     |      |
| 6929 Total   | 104 929 Duplicate Charges Cr.                  | -                         | -  |                  |     |      |
| 6930 Total   | 105 930 Miscellaneous General Expenses         | 209,129                   | 15,120                                       |                  |     |      |
| 6931 Total   | 106 931 General Rents                          | -                         | -  |                  |     |      |
|  | 107 Total Operation                            | 233,739                   | 26,590                                       | -                | -   | \$ - |
|  | <b>Maintenance</b>                             |                           |  |                  |     |      |
| 6950 Total   | 109 950 Maintenance of General Plant           | -                         | -  |                  |     |      |
|  | 110 Total Administrative and General Expenses  | 233,739                   | 26,590                                       | -                | -   | \$ - |
|  | 111 Total Operation and Maintenance Expenses   | 510,855                   | 67,127                                       | -                | -   | \$ - |
| <b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b> |  |                           |  |                  |     |      |
|  | <b>Functional Classification (a)</b>           | <b>Operation (b)</b>      | <b>Maintenance (c)</b>                       | <b>Total (d)</b> |     |      |
| 112  | Source of Supply Expenses                      | -                         | -  | -                |     |      |
| 113  | Pumping Expenses                               | 104,508                   | 23,338                                       | 127,846          |     |      |
| 114  | Water Treatment Expense                        | 16,740                    | 15,488                                       | 32,228           |     |      |
| 115  | Transmission and Distribution Expenses         | 3,499                     | 101,109                                      | 104,608          |     |      |
| 116  | Customer Accounts Expenses                     | 12,434                    | -  | 12,434           |     |      |
| 117  | Sales Expenses                                 | -                         | -  | -                |     |      |
| 118  | Administrative and General Expenses            | 233,739                   | -  | 233,739          |     |      |
| 119  | Total  | 370,920                   | 139,934                                      | 510,855          |     |      |

**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        | <b>Amortization of Utility Plant Acquisition Adjustment</b> |           |          |            |
| 2        | <b>Account 406</b>  |           |          |            |
| 3        |   |           |          |            |
| 4        | <b>NONE</b>   |           |          |            |
| 5        |   |           |          |            |
| 6        |   |           |          |            |
| 7        |   |           |          |            |
| 8        |   |           |          |            |
| 9        | <b>TOTAL</b>  |           |          | \$ -       |
| 10       | <b>AMORTIZATION EXPENSE-OTHER</b>                           |           |          |            |
| 11       | <b>Amortization of Limited Term Plant-Account 407.1</b>     |           |          |            |
| 12       | Amortization: Acquisiton Premium                            | 1,443,498 |          | 37,393     |
| 13       |   |           |          |            |
| 14       |   |           |          |            |
| 15       |   |           |          |            |
| 16       |   |           |          |            |
| 17       |   |           |          |            |
| 18       | <b>TOTAL</b>  |           |          | 37,393     |
| 19       | <b>Amortization of Property Losses-Account 407.2</b>        |           |          |            |
| 20       |   |           |          |            |
| 21       |   |           |          |            |
| 22       | <b>NONE</b>   |           |          |            |
| 23       |   |           |          |            |
| 24       |   |           |          |            |
| 25       |   |           |          |            |
| 26       |   |           |          |            |
| 27       | <b>TOTAL</b>  |           |          | \$ -       |
| 28       | <b>Amortization of Other Utility Charges-Account 407.3</b>  |           |          |            |
| 29       |   |           |          |            |
| 30       | Main Breaks and Repairs                                     | 44,650    | 0.00%    | -          |
| 31       |   |           |          |            |
| 32       | Web Site Upgrade  | 341       | 0.00%    | -          |
| 33       | Berry Pond Bathymetric Survey                               | 30,334    | 0.00%    | -          |
| 34       | BERRY POND TREATMENT EVALUATION                             | 3,283     | 20.00%   | 657        |
| 35       | BERRY POND DAM BREACH ANALYSIS                              | 10,810    | 14.29%   | 1,544      |
| 36       |   |           |          |            |
| 37       |   |           |          |            |
| 38       | <b>TOTAL</b>  |           |          | \$ 2,201   |
| 39       | <b>TOTAL-Account 407</b>                                    |           |          | \$ 39,594  |

**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        | <b>FEDERAL</b>                           |                                     |  |  |  |  |  |
| 2        |  |                                     |  |  |  |  |  |
| 3        | FICA                                     |                                     |  |  |  |  |  |
| 4        | Provisions/Federal Income Tax - Current  | \$ -                                |  | \$ -                                       |  |  |  |
| 5        | Other                                    |                                     |  |  |  |  |  |
| 6        | Provisions/Federal Income Tax - Deferred | \$ 24,749                           |  | \$ 24,749                                  |  |  |  |
| 7        |  |                                     |  |  |  |  |  |
| 8        | <b>STATE</b>                             |                                     |  |  |  |  |  |
| 9        |  |                                     |  |  |  |  |  |
| 10       | Income                                   |                                     |  |  |  |  |  |
| 11       | Miscellaneous                            | \$ 1,391                            | \$ 1,391   |  |  |  |  |
| 12       | NH Business Profit Tax - Current         | \$ -                                |  | \$ -                                       |  |  |  |
| 13       | NH Business Profit Tax - Deferred        | \$ 7,812                            |  | \$ 7,812                                   |  |  |  |
| 14       |  |                                     |  |  |  |  |  |
| 15       | <b>LOCAL</b>                             |                                     |  |  |  |  |  |
| 16       | Property Taxes                           | \$ 118,309                          | \$ 118,309   |  |  |  |  |
| 17       |  |                                     |  |  |  |  |  |
| 18       |  |                                     |  |  |  |  |  |
| 19       |  |                                     |  |  |  |  |  |
| 20       |  |                                     |  |  |  |  |  |
| 21       |  |                                     |  |  |  |  |  |
| 22       |  |                                     |  |  |  |  |  |
| 23       | <b>TOTALS</b>                            | \$ 152,261                          | \$ 119,700   | \$ 32,561                                  | \$ -   | \$ -                                   | \$ -   |

**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 REPORT (ACCOUNT 414)**

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

| Line No. | Description of Property (a)                    | Original Cost of Related Property (b) | Date Journal Entry Approved (When Required) (c) | Amount Charged to Account 414 (d) |
|----------|--|---------------------------------------|---|-----------------------------------|
| 1        | <b>Gain on disposition of property:</b>        |                                       |   |                                   |
| 2        |  |                                       |   |                                   |
| 3        | Gain from Catamount Road ARRA Loan Forgiveness | 171,163                               |   | 1,430                             |
| 4        |  |                                       |   |                                   |
| 5        |  |                                       |   |                                   |
| 6        |  |                                       |   |                                   |
| 7        |  |                                       |   |                                   |
| 8        |  |                                       |   |                                   |
| 9        |  |                                       |   |                                   |
| 10       |  |                                       |   |                                   |
| 11       |  |                                       |   |                                   |
| 12       | <b>Total Gain</b>                              |                                       |   | 1,430                             |
| 13       | <b>Loss on disposition of property:</b>        |                                       |   |                                   |
| 14       |  |                                       |   |                                   |
| 15       |  |                                       |   |                                   |
| 16       |  |                                       |   |                                   |
| 17       |  |                                       |   |                                   |
| 18       |  |                                       |   |                                   |
| 19       |  |                                       |   |                                   |
| 20       |  |                                       |   |                                   |
| 21       |  |                                       |   |                                   |
| 22       |  |                                       |   |                                   |
| 23       |  |                                       |   |                                   |
| 24       | <b>Total Loss</b>                              |                                       |   | \$ -                              |
| 25       | <b>NET GAIN OR LOSS</b>                        |                                       |   | \$ 1,430                          |



**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        | <b>Revenues:</b>   |                      |      |      |           |
| 2        | Merchandising sales, less discounts, allowances and returns..... | <b>NONE</b>          |      |      |           |
| 3        | Contract work.....   |                      |      |      |           |
| 4        | Commissions.....   |                      |      |      |           |
| 5        | Other (list major classes).....                                  |                      |      |      |           |
| 6        | Jobbing  |                      |      |      |           |
| 7        |  |                      |      |      |           |
| 8        |  |                      |      |      |           |
| 9        |  |                      |      |      |           |
| 10       | Total Revenues ( <b>Account 415</b> ).....                       | \$ -                 | \$ - | \$ - | \$ -      |
| 11       | <b>Costs and Expenses:</b>                                       |                      |      |      |           |
| 12       | Cost of Sales (list major classes of cost).....                  |                      |      |      |           |
| 13       | Jobbing Expenses   | -                    |      |      |           |
| 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)                          | \$ -                 | \$ - | \$ - | \$ -      |
| 31       |  |                      |      |      |           |
| 32       | Net Income (before taxes)  | \$ -                 | \$ - | \$ - | \$ -      |
| 33       | Taxes: (Accounts 408, 409)                                       |                      |      |      |           |
| 34       | Federal.....   |                      |      |      |           |
| 35       | State.....   |                      |      |      |           |
| 36       | Total Taxes.....   | \$ -                 | \$ - | \$ - | \$ -      |
| 37       | Net Income (after taxes).....                                    | \$ -                 | \$ - | \$ - | \$ -      |

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

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

| Line No. | Item (a)   | Amount (b) |
|----------|--|------------|
| 1        | <b>Interest and Dividend Income (Account 419)</b>      |            |
| 2        | Interest Income  | \$ -       |
| 3        |  |            |
| 4        |  |            |
| 5        | <b>NONE</b>  |            |
| 6        |  |            |
| 7        |  |            |
| 8        |  |            |
| 9        |  |            |
| 10       |  |            |
| 11       |  |            |
| 12       | <b>Total</b>   | \$ -       |
| 13       | <b>Nonutility Income (Account 421)</b>                 |            |
| 14       |  |            |
| 15       |  |            |
| 16       |  |            |
| 17       | Rate Case Expenses Not Recoverable Through Rates       | -          |
| 18       |  |            |
| 19       |  |            |
| 20       |  |            |
| 21       |  |            |
| 22       |  |            |
| 23       |  |            |
| 24       | <b>Total</b>   | \$ -       |
| 25       | <b>Miscellaneous Nonutility Expenses (Account 426)</b> |            |
| 26       |  |            |
| 27       |  |            |
| 28       |  | -          |
| 29       |  | -          |
| 30       |  |            |
| 31       |  |            |
| 32       |  |            |
| 33       |  |            |
| 34       |  |            |
| 35       |  |            |
| 36       | <b>Total</b>   | \$ -       |

Notes:

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

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

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

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

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

| Line No. | Particulars<br>(a)  | Amount<br>(b) |
|----------|---|---------------|
| 1        | Net income for the year per Income Statement, schedule F-2  | \$ 47,969     |
| 2        | Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.  | \$ 32,561     |
| 3        | Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income): |               |
| 4        | Temporary Differences:  |               |
| 5        | A/R Reserve   | \$ (276)      |
| 6        | AFUDC   | \$ -          |
| 7        | Deferred Debits   | \$ -          |
| 8        | Accelerated depreciation  | \$ (4,199)    |
| 9        | Book/Tax Difference on Disposal of Assets   | \$ (4,304)    |
| 10       | Total Temporary Differences   | \$ (8,779)    |
| 11       |   |               |
| 12       |   |               |
| 13       |   |               |
| 14       |   |               |
| 15       |   |               |
| 16       |   |               |
| 17       | New Hampshire Taxable Income  | \$ 71,751     |
| 18       |   |               |
| 19       |   |               |
| 20       | New Hampshire Business Profits Tax  | \$ -          |
| 21       | New Hampshire Business Enterprise Tax   | \$ 1,391      |
| 22       |   |               |
| 23       |   |               |
| 24       |   |               |
| 25       |   |               |
| 26       | Federal taxable net   | \$ 73,142     |
| 27       | Computation of tax:   |               |
| 28       |   |               |
| 29       | Pre Tax Income  | \$ 80,530     |
| 30       |   |               |
| 31       | New Hampshire Business Profits Tax @ 7.7% and Business Enterprise Tax   | \$ 7,812      |
| 32       | Federal Income Tax @ 21%  | \$ 24,749     |
| 33       |   |               |
| 34       | Amortization of Investment Tax Credit   |               |
| 35       |   |               |
| 36       |   |               |
| 37       |   |               |
| 38       |   | \$ 32,561     |

F-57 DONATIONS AND GIFTS

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

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

## 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        | <b>Operation</b>                              |                                 |  |           |
|          | N/A   |                                 |  |           |
| 2        | Source of Supply                              |                                 |  |           |
| 3        | Pumping                                       |                                 |  |           |
| 4        | Water Treatment                               |                                 |  | -         |
| 5        | Transmission and Distribution                 |                                 |  | -         |
| 6        | Customer Accounts                             |                                 |  | -         |
| 7        | Sales   |                                 |  |           |
| 8        | Administration and General                    |                                 |  | -         |
| 9        | Total Operation                               | \$ -                            | \$ -   | \$ -      |
| 10       | <b>Maintenance</b>                            |                                 |  |           |
| 11       | Source of Supply                              |                                 |  |           |
| 12       | Pumping                                       |                                 |  |           |
| 13       | Water Treatment                               |                                 |  |           |
| 14       | Transmission and Distribution                 |                                 |  |           |
| 15       | Administrative and General                    |                                 |  |           |
| 16       | Total Maintenance                             | \$ -                            | \$ -   | \$ -      |
| 17       | <b>Total Operation and Maintenance</b>        |                                 |  |           |
| 18       | Source of supply (Lines 2 and 11)             | -                               | -  | -         |
| 19       | Pumping (Lines 3 and 12)                      | -                               | -  | -         |
| 20       | Water Treatment Lines 4 and 13)               | -                               | -  | -         |
| 21       | Transmission and Distribution (Lines 5 & 14)  | -                               | -  | -         |
| 22       | Customer Accounts (Line 6)                    | -                               | -  | -         |
| 23       | Sales (Line 7)                                | -                               | -  | -         |
| 24       | Administrative and General (Lines 8 and 15)   | -                               | -  | -         |
| 25       | Total Operation and Maintenance (Lines 18-24) | \$ -                            | \$ -   | \$ -      |
| 26       | <b>Utility Plant</b>                          | -                               |  |           |
| 27       | <b>Construction (by utility departments)</b>  | -                               |  |           |
| 28       | <b>Plant Removal (by utility departments)</b> | -                               |  |           |
| 29       | <b>Other Accounts (Specify)</b>               | -                               |  |           |
| 30       | Officers                                      |                                 |  |           |
| 31       | Accounting                                    |                                 |  |           |
| 32       | Customer Service                              |                                 |  |           |
| 33       | Data Processing                               |                                 |  |           |
| 34       | Engineering                                   |                                 |  |           |
| 35       |   |                                 |  |           |
| 36       |   |                                 |  |           |
| 37       | Total Other Accounts                          | \$ -                            | \$ -   | \$ -      |
| 38       | Total Salaries and Wages                      | \$ -                            | \$ -   | \$ -      |

**S-1 REVENUE BY RATES**

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

| Line No. | Number and Title of Rate Schedule (a)                           | Thousands Gallons Sold (b) | Revenue (c) | Average Number of Customers *** (d) | Thousand Gals. Sales per Customer (e) | Revenue per Thousand Gals. Sold (f) |
|----------|---|----------------------------|-------------|-------------------------------------|---------------------------------------|-------------------------------------|
| 1        |   |                            |             |                                     |                                       |                                     |
| 2        |   |                            |             |                                     |                                       |                                     |
| 3        |   |                            |             |                                     |                                       |                                     |
| 4        |   |                            |             |                                     |                                       |                                     |
| 5        |   |                            |             |                                     |                                       |                                     |
| 6        | <b>Totals, Account 460 Unmetered Sales to General Customers</b> |                            | \$ -        | -                                   |                                       |                                     |
| 7        |   |                            |             |                                     |                                       |                                     |
| 8        |   |                            |             |                                     |                                       |                                     |
| 9        |   |                            |             |                                     |                                       |                                     |
| 10       |   |                            |             |                                     |                                       |                                     |
| 11       |   |                            |             |                                     |                                       |                                     |
| 12       | <b>Totals, Account 461 Metered Sales to General Customers</b>   | 43,585                     | 647,345     | 636                                 | \$ 68.53                              | \$ 14.85                            |
| 13       | <b>Totals, Account 462 Fire Protection Revenue **</b>           | -                          | 215,923     | 12                                  |                                       |                                     |
| 14       | <b>Totals, Account 466 Sales for Resale</b>                     |                            |             |                                     |                                       |                                     |
| 15       | <b>Totals, Account 467 Interdepartmental Sales</b>              |                            |             |                                     |                                       |                                     |
| 16       | <b>TOTALS (Account 460-467)</b>                                 | 43,585                     | 863,269     | 648                                 | 68.53                                 | 14.85                               |

\*\* Fire Protection Revenue Includes Hydrant & Fire Protection Charges

\*\*\* Year End Numbers, Active Customers Only

**S-2 WATER PRODUCED AND PURCHASED**

|       | Total Water Produced (1)<br><br>(in 1000 gals.) | WATER PURCHASED (in 1000 gals.) |                 |                 |                 | Total Produced and Purchased<br><br>(in 1000 gals.) |
|-------|---|---------------------------------|-----------------|-----------------|-----------------|---|
|       |   | Name of Seller:                 | Name of Seller: | Name of Seller: | Name of Seller: |   |
| Jan   | 3,988   |                                 |                 |                 |                 | 3,988   |
| Feb   | 3,925   |                                 |                 |                 |                 | 3,925   |
| Mar   | 4,011   |                                 |                 |                 |                 | 4,011   |
| Apr   | 4,196   |                                 |                 |                 |                 | 4,196   |
| May   | 4,482   |                                 |                 |                 |                 | 4,482   |
| Jun   | 3,922   |                                 |                 |                 |                 | 3,922   |
| Jul   | 4,172   |                                 |                 |                 |                 | 4,172   |
| Aug   | 4,541   |                                 |                 |                 |                 | 4,541   |
| Sep   | 3,758   |                                 |                 |                 |                 | 3,758   |
| Oct   | 4,066   |                                 |                 |                 |                 | 4,066   |
| Nov   | 3,785   |                                 |                 |                 |                 | 3,785   |
| Dec   | 4,571   |                                 |                 |                 |                 | 4,571   |
| TOTAL | 49,417  |                                 |                 |                 |                 | 49,417  |

Max. day flow (in 1000 gals.):

43 Date:

20-Dec-22

**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 (2) (in 1000 gals.) |
|------------|---------|-------|-------------------------|-------------------------------|------------|------------------|-------------------------------------|---|
| Berry Pond | Surface | 886   | 0.41                    | 165                           | C,F,CA     | 350,000          | 500,000                             | 59,232  |
|            |         |       |                         |                               |            |                  |                                     |   |
|            |         |       |                         |                               |            |                  |                                     |   |
|            |         |       |                         |                               |            |                  |                                     |   |
|            |         |       |                         |                               |            |                  |                                     |   |
|            |         |       |                         |                               |            |                  |                                     |   |
|            |         |       |                         |                               |            |                  |                                     |   |

\* Chlorination, Filtration, Chemical Addition, Other

- Note:**  
 (1) The Total production listed is for water treated through the Pittsfield Water Treatment Plant and delivered into the Pittsfield Distribution system.  
 (2) The total production from Berry Pond is the water treated through the Pittsfield Water Treatment Plant, including water treated and used for backwash.





**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 |
|-----------|-------------|-----------------|---------------------|--------------------------------|--------------------------------|-----------------------------------|--------------------------------|-------------------|
| N/A       | N/A         | N/A             | N/A                 | N/A                            | N/A                            | N/A                               | N/A                            | N/A               |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |
|           |             |                 |                     |                                |                                |                                   |                                |                   |



**S-10 Transmission and Distribution Mains**  
(Length of Mains in Feet)

|              | Ductile Iron  | Ductile Iron Zinc | Cast Iron     | PVC/PE       | Non-PVC Plastic | Transite | Cast Iron Cement Line | Galv. Steel | Copper   | Unknown      | HDPE       | Total         |
|--------------|---------------|-------------------|---------------|--------------|-----------------|----------|-----------------------|-------------|----------|--------------|------------|---------------|
| 1"           |               |                   |               |              |                 |          |                       |             |          |              |            | -             |
| 1 1/2"       |               |                   |               |              |                 |          |                       |             |          |              |            | -             |
| 2"           |               |                   |               | 711          |                 |          |                       |             |          | 2,665        |            | 3,376         |
| 3"           |               |                   |               |              |                 |          |                       |             |          |              |            | -             |
| 4"           | 234           |                   | 425           |              |                 |          |                       |             |          |              |            | 659           |
| 6"           | 18,582        | 8                 | 3,206         |              |                 |          | 11,781                |             |          | 515          | 602        | 34,694        |
| 8"           | 22,162        |                   | 3,341         | 1,480        |                 |          | 4,838                 |             |          | 238          |            | 32,059        |
| 10"          |               |                   | 1,925         |              |                 |          |                       |             |          |              |            | 1,925         |
| 12"          | 3,906         |                   | 2,903         |              |                 |          | 1,714                 |             |          |              |            | 8,523         |
| 14"          |               |                   |               |              |                 |          |                       |             |          |              |            | -             |
| 16"          |               |                   |               |              |                 |          |                       |             |          |              |            | -             |
| Unknown      |               |                   |               |              |                 |          |                       |             |          | 136          |            | 136           |
| <b>TOTAL</b> | <b>44,884</b> | <b>8</b>          | <b>11,800</b> | <b>2,191</b> | <b>-</b>        | <b>-</b> | <b>18,333</b>         | <b>-</b>    | <b>-</b> | <b>3,554</b> | <b>602</b> | <b>81,372</b> |

Included in the above referenced report is the Raw Water Line 3120' of 6" DI pipe & 445' of 6" HDPE

**Pittsfield Aqueduct Company**  
**Property, Plant & Equipment (301-348) Additions**  
**for period ending December 31, 2022**

| <b>Asset</b>    | <b>Description</b>                   | <b>Date Purchased</b> | <b>Date Capitalized</b> | <b>Life</b> | <b>Purchase Cost</b> | <b>GBV</b>  | <b>Depn Code</b> |
|-----------------|--------------------------------------|-----------------------|-------------------------|-------------|----------------------|-------------|------------------|
| 600-0000090     | New Meter Exchange                   | 1/1/2022              | 1/1/2022                | 20.920000   | \$469.51             | \$422.56    | SL               |
| 600-0000091     | New Meter Exchange                   | 1/1/2022              | 1/1/2022                | 20.920000   | \$469.51             | \$422.56    | SL               |
| 600-0000092     | New Meter Exchange                   | 1/1/2022              | 1/1/2022                | 20.920000   | \$608.55             | \$547.69    | SL               |
| 600-0000096     | New Meter Exchange                   | 12/1/2022             | 12/1/2022               | 20.920000   | \$82.88              | \$74.59     | SL               |
| 334000-6000-001 |                                      |                       |                         |             | \$1,630.45           | \$1,467.40  |                  |
| 600-0000093     | PAC Radio Replacement Proj (1)       | 6/1/2022              | 6/1/2022                | 20.920000   | \$123.56             | \$123.56    | SL               |
| 600-0000095     | PAC Radio Replacement Proj (2)       | 9/1/2022              | 9/1/2022                | 20.920000   | \$224.16             | \$224.16    | SL               |
| 600-0000097     | PAC Radio Replacement Proj (10)      | 12/1/2022             | 12/1/2022               | 20.920000   | \$1,134.00           | \$1,134.00  | SL               |
| 700-00005735    | PAC Radio Replacement Proj (1 Radio) | 3/1/2022              | 3/1/2022                | 20.920000   | \$95.01              | \$95.01     | SL               |
| 334100-6000-001 |                                      |                       |                         |             | \$1,576.73           | \$1,576.73  |                  |
| 600-0000094     | Replace SCADA node at Pittsfield WTP | 8/1/2022              | 8/1/2022                | 19.000000   | \$9,257.33           | \$9,257.33  | SL               |
| 346000-6000-001 |                                      |                       |                         |             | \$9,257.33           | \$9,257.33  |                  |
| PAC             |                                      |                       |                         |             | \$12,464.51          | \$12,301.46 |                  |

**Pittsfield Aqueduct Company**  
**Property, Plant & Equipment (301-348) Dispositions**  
for period ending December 31, 2022

| Asset              | Description                              | Disposition |            | GBV         | NBV        | Acc Depn   | Proceeds | Expenses of Sale | Gain/Loss   | Revaluation Adj. |
|--------------------|--|-------------|------------|-------------|------------|------------|----------|------------------|-------------|------------------|
|                    |  | Capn Date   | Date       |             |            |            |          |                  |             | P/L              |
| 600-00000039       | 5/8 Pac Install New Meter: Pittsfield    | 9/1/2018    | 3/31/2022  | \$74.68     | \$60.32    | \$14.36    | \$0.00   | \$0.00           | -\$60.32    | -\$60.32         |
| 60000-000971       | 5/8 Meters: Pittsfield - (1) New         | 10/1/2010   | 12/31/2022 | \$96.63     | \$41.21    | \$55.42    | \$0.00   | \$0.00           | -\$41.21    | -\$41.21         |
| 60000-0199.499-002 | 5/8 Meters: Pittsfield - (1)             | 9/1/2005    | 12/31/2022 | \$113.89    | \$46.96    | \$66.93    | \$0.00   | \$0.00           | -\$46.96    | -\$46.96         |
| 334000-6000-001    |  |             |            | \$285.20    | \$148.49   | \$136.71   | \$0.00   | \$0.00           | -\$148.49   | -\$148.49        |
| 600-00000089       | PAC Radio Replacement Prog (1 Radio)     | 12/1/2021   | 9/30/2022  | \$123.56    | \$117.66   | \$5.90     | \$0.00   | \$0.00           | -\$117.66   | -\$117.66        |
| 60000-000659.4     | Neptune Radio Installs: Pittsfield - (1) | 6/1/2009    | 9/30/2022  | \$65.61     | \$24.94    | \$40.67    | \$0.00   | \$0.00           | -\$24.94    | -\$24.94         |
| 60000-000953       | Neptune Radio Installs: Pittsfield - (1) | 5/1/2010    | 12/31/2022 | \$66.79     | \$28.37    | \$38.42    | \$0.00   | \$0.00           | -\$28.37    | -\$28.37         |
| 60000-001124       | Neptune Radio Replacement: Pittsfield    | 3/1/2012    | 9/30/2022  | \$80.08     | \$41.73    | \$38.35    | \$0.00   | \$0.00           | -\$41.73    | -\$41.73         |
| 60000-001290       | Neptune Radio Replacements: Pittsfield   | 6/1/2014    | 12/31/2022 | \$81.40     | \$50.39    | \$31.01    | \$0.00   | \$0.00           | -\$50.39    | -\$50.39         |
| 60000-0199.514     | Neptune Radio Installs: Pittsfield - (8) | 9/1/2005    | 12/31/2022 | \$760.04    | \$313.80   | \$446.24   | \$0.00   | \$0.00           | -\$313.80   | -\$313.80        |
| 60000-0199.592-001 | Neptune Radio Installs: Pittsfield - (1) | 9/1/2005    | 3/31/2022  | \$97.72     | \$40.35    | \$57.37    | \$0.00   | \$0.00           | -\$40.35    | -\$40.35         |
| 60000-0199.592-002 | Neptune Radio Installs: Pittsfield - (3) | 9/1/2005    | 9/30/2022  | \$293.16    | \$121.06   | \$172.10   | \$0.00   | \$0.00           | -\$121.06   | -\$121.06        |
| 60000-0199.592-003 | Neptune Radio Installs: Pittsfield - (1) | 9/1/2005    | 10/31/2022 | \$97.72     | \$40.35    | \$57.37    | \$0.00   | \$0.00           | -\$40.35    | -\$40.35         |
| 334100-6000-001    |  |             |            | \$1,666.08  | \$778.65   | \$887.43   | \$0.00   | \$0.00           | -\$778.65   | -\$778.65        |
| 60000-000379       | PITTSFIELD LIGHTENING STRIKE AT WTP      | 7/1/2007    | 9/30/2022  | \$3,896.87  | \$826.67   | \$3,070.20 | \$0.00   | \$0.00           | -\$826.67   | -\$826.67        |
| 60000-000401       | PITTSFIELD LIGHTENING STRIKE AT WTP      | 9/1/2007    | 9/30/2022  | \$363.73    | \$77.04    | \$286.69   | \$0.00   | \$0.00           | -\$77.04    | -\$77.04         |
| 60000-000433       | PITTSFIELD LIGHTENING STRIKE AT WTP      | 10/1/2007   | 9/30/2022  | \$416.00    | \$88.14    | \$327.86   | \$0.00   | \$0.00           | -\$88.14    | -\$88.14         |
| 60000-001287       | Pittsfield WTP: Replace SCADA Computer   | 6/1/2014    | 9/30/2022  | \$3,838.57  | \$2,222.22 | \$1,616.35 | \$0.00   | \$0.00           | -\$2,222.22 | -\$2,222.22      |
| 346000-6000-001    |  |             |            | \$8,515.17  | \$3,214.07 | \$5,301.10 | \$0.00   | \$0.00           | -\$3,214.07 | -\$3,214.07      |
| PAC                |  |             |            | \$10,466.45 | \$4,141.21 | \$6,325.24 | \$0.00   | \$0.00           | -\$4,141.21 | -\$4,141.21      |

**Pittsfield Aqueduct Company, Inc.**  
**Rate Stabilization Fund Reconciliation - GAAP Basis**  
**For the Period Ending December 31, 2022**

|   |                       |                |
|---|-----------------------|----------------|
| <b>Rate Stabilization Fund Balance</b>                  | <b>12/31/2022</b>     | \$ 22,197      |
|   |                       | \$ 22,197      |
| <u>Surplus consists of:</u>                             |                       |                |
| PAC Surplus   | (See Attachment A)    | \$ 8,679       |
| Beginning Balance 01/01/22                              |                       | 518            |
| Rate Stabilization Transfer from Pennichuck Water Works |                       | \$ 13,000      |
| Surplus   |                       | \$ 22,197      |
| <br><b>Rate Stabilization Fund Balance DSRR 1.0</b>     | <br><b>12/31/2022</b> | <br>\$ (4,131) |
| Surplus   |                       | \$ (4,131)     |
| <u>Surplus consists of:</u>                             |                       |                |
| Beginning Balance 01/01/22                              |                       | \$ 236         |
| Surplus   | (See Attachment B)    | \$ 3,959       |
| Transfer to/from DSRR 1.0 cover (under)/over funding    |                       | \$ (8,326)     |
| Surplus   |                       | \$ (4,131)     |
| <br><b>Rate Stabilization Fund Balance MOERR</b>        | <br><b>12/31/2022</b> | <br>\$ 21,161  |
| Deficit   |                       | \$ 21,161      |
| <u>Surplus consists of:</u>                             |                       |                |
| Beginning Balance 01/01/22                              |                       | \$ (16,576)    |
| Deficit   | (See Attachment C)    | \$ (2,505)     |
| Transfer to/from MOERR cover (under)/over funding       |                       | \$ 40,241      |
|   |                       | \$ 21,161      |

\*Due to the final set up of the new bank accounts occurring in January of 2022, the transfers of funds from Pennichuck Water Works to the CBFRR and MOERR accounts in the amounts of \$13,000 and \$81,000 occurred in January.

Pittsfield Aqueduct  
 CBFRR Calculation and RSF treatment  
 For the year ended 12/31/22

Attachment A

|   | Jan           | Feb          | Mar           | Apr           | May          | Jun          | Jul           | Aug          | Sep           | Oct           | Nov           | Dec          |
|---|---------------|--------------|---------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|---------------|--------------|
| Actual Monthly Water Revenues from MUNIS              | \$ 75,622.76  | \$ 66,554.46 | \$ 106,285.73 | \$ 71,269.33  | \$ 64,259.77 | \$ 65,717.09 | \$ 75,784.00  | \$ 66,938.99 | \$ 79,381.37  | \$ 79,119.75  | \$ 66,311.96  | \$ 72,688.32 |
| Net Impact of Unbilled Revenues                       | \$ (2,528.00) | \$ 3,612.00  | \$ (8,214.00) | \$ (2,767.00) | \$ 8,267.00  | \$ (731.00)  | \$ (1,857.00) | \$ 3,415.00  | \$ (8,225.00) | \$ (6,139.00) | \$ (5,070.00) | \$ (560.00)  |
| Total Actual Monthly Water Revenues                   | \$ 73,094.76  | \$ 70,166.46 | \$ 98,071.73  | \$ 68,502.33  | \$ 72,526.77 | \$ 64,986.09 | \$ 73,927.00  | \$ 70,353.99 | \$ 71,156.37  | \$ 72,980.75  | \$ 61,241.96  | \$ 72,128.32 |
| Times the CBFRR Revenue Requirement Requirement (1)*  | 17.9739%      | 17.9739%     | 17.9739%      | 17.9739%      | 17.9739%     | 17.9739%     | 17.9739%      | 17.9739%     | 17.9739%      | 17.9739%      | 17.9739%      | 17.9739%     |
| Calculated CBFRR                                      | \$ 13,138.00  | \$ 12,611.67 | \$ 17,627.34  | \$ 12,312.56  | \$ 13,035.91 | \$ 11,680.55 | \$ 13,287.59  | \$ 12,645.38 | \$ 12,789.60  | \$ 13,117.51  | \$ 11,007.59  | \$ 12,964.29 |
| Monthly CBFRR Requirement                             | \$ 12,294.89  | \$ 12,294.89 | \$ 12,294.89  | \$ 12,294.89  | \$ 12,294.89 | \$ 12,294.89 | \$ 12,294.89  | \$ 12,294.89 | \$ 12,294.89  | \$ 12,294.89  | \$ 12,294.89  | \$ 12,294.89 |
| Surplus/(Deficit) - usage of the CBFRR RSF            | \$ 843.11     | \$ 316.78    | \$ 5,332.45   | \$ 17.67      | \$ 741.02    | \$ (614.34)  | \$ 992.70     | \$ 350.49    | \$ 494.71     | \$ 822.62     | \$ (1,287.30) | \$ 669.40    |
| Cumulative Surplus/(Deficit) - usage of the CBFRR RSF | \$ 843.11     | \$ 1,159.89  | \$ 6,492.35   | \$ 6,510.02   | \$ 7,251.04  | \$ 6,636.70  | \$ 7,629.40   | \$ 7,979.89  | \$ 8,474.61   | \$ 9,297.23   | \$ 8,009.93   | \$ 8,679.33  |

| Current 2022<br>Surplus/Deficit |
|---------------------------------|
| \$ 8,679.33                     |

Note: Per the Rate Case DW-20-153 order No. 26,544 approved November 2021



Pittsfield Aqueduct  
DSRR Calculation and RSF treatment  
For the year ended 12/31/22

Attachment B

|  | Jan           | Feb          | Mar           | Apr           | May          | Jun          | Jul           | Aug          | Sep           | Oct           | Nov           | Dec          |
|--|---------------|--------------|---------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|---------------|--------------|
| Actual Monthly Water Revenues from MUNIS             | \$ 75,622.76  | \$ 66,554.46 | \$ 106,285.73 | \$ 71,269.33  | \$ 64,259.77 | \$ 65,717.09 | \$ 75,784.00  | \$ 66,938.99 | \$ 79,381.37  | \$ 79,119.75  | \$ 66,311.96  | \$ 72,688.32 |
| Net Impact of Unbilled Revenues                      | \$ (2,528.00) | \$ 3,612.00  | \$ (8,214.00) | \$ (2,767.00) | \$ 8,267.00  | \$ (731.00)  | \$ (1,857.00) | \$ 3,415.00  | \$ (8,225.00) | \$ (6,139.00) | \$ (5,070.00) | \$ (560.00)  |
| Total Actual Monthly Water Revenues                  | \$ 73,094.76  | \$ 70,166.46 | \$ 98,071.73  | \$ 68,502.33  | \$ 72,526.77 | \$ 64,986.09 | \$ 73,927.00  | \$ 70,353.99 | \$ 71,156.37  | \$ 72,980.75  | \$ 61,241.96  | \$ 72,128.32 |
| Times the DSRR Revenue Requirement Requirement (1)*  | 8.1980%       | 8.1980%      | 8.1980%       | 8.1980%       | 8.1980%      | 8.1980%      | 8.1980%       | 8.1980%      | 8.1980%       | 8.1980%       | 8.1980%       | 8.1980%      |
| Actual Monthly QCPAC Surcharge revenues              | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -         | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Net Impact of Unbilled Revenues                      | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -         | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Total Actual Monthly QCPAC surcharges                | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -         | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Times the DSRR Revenue Requirement Requirement (1)*  | 0.0000%       | 0.0000%      | 0.0000%       | 0.0000%       | 0.0000%      | 0.0000%      | 0.0000%       | 0.0000%      | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      |
| Calculated DSRR                                      | \$ 5,992.27   | \$ 5,752.21  | \$ 8,039.87   | \$ 5,615.79   | \$ 5,945.71  | \$ 5,327.53  | \$ 6,060.50   | \$ 5,767.59  | \$ 5,833.36   | \$ 5,982.93   | \$ 5,020.59   | \$ 5,913.04  |
| Monthly DSRR Expense                                 | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73  |
| Monthly DSRR Requirement - TOTAL                     | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73  | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73   | \$ 5,607.73  |
| Surplus/(Deficit) - usage of the DSRR RSF            | \$ 384.54     | \$ 144.48    | \$ 2,432.14   | \$ 8.06       | \$ 337.98    | \$ (280.20)  | \$ 452.77     | \$ 159.86    | \$ 225.63     | \$ 375.20     | \$ (587.14)   | \$ 305.31    |
| Cumulative Surplus/(Deficit) - usage of the DSRR RSF | \$ 384.54     | \$ 529.02    | \$ 2,961.16   | \$ 2,969.22   | \$ 3,307.20  | \$ 3,027.00  | \$ 3,479.77   | \$ 3,639.63  | \$ 3,865.26   | \$ 4,240.46   | \$ 3,653.32   | \$ 3,958.63  |

Note: Per the Rate Case DW-20-153 order No. 26,544 approved November 2021

Pittsfield Aqueduct  
OERR Calculation and RSF treatment  
For the year ended 12/31/22

Attachment C

|  | Jan           | Feb          | Mar           | Apr           | May          | Jun           | Jul           | Aug          | Sep           | Oct           | Nov           | Dec          |
|--|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|--------------|
| Actual Monthly Water Revenues from MUNIS             | \$ 75,622.76  | \$ 66,554.46 | \$ 106,285.73 | \$ 71,269.33  | \$ 64,259.77 | \$ 65,717.09  | \$ 75,784.00  | \$ 66,938.99 | \$ 79,381.37  | \$ 79,119.75  | \$ 66,311.96  | \$ 72,688.32 |
| Net Impact of Unbilled Revenues                      | \$ (2,528.00) | \$ 3,612.00  | \$ (8,214.00) | \$ (2,767.00) | \$ 8,267.00  | \$ (731.00)   | \$ (1,857.00) | \$ 3,415.00  | \$ (8,225.00) | \$ (6,139.00) | \$ (5,070.00) | \$ (560.00)  |
| Total Actual Monthly Water Revenues                  | \$ 73,094.76  | \$ 70,166.46 | \$ 98,071.73  | \$ 68,502.33  | \$ 72,526.77 | \$ 64,986.09  | \$ 73,927.00  | \$ 70,353.99 | \$ 71,156.37  | \$ 72,980.75  | \$ 61,241.96  | \$ 72,128.32 |
| Times the MOERR Revenue Requirement Requirement (1)* | 71.9128%      | 71.9128%     | 71.9128%      | 71.9128%      | 71.9128%     | 71.9128%      | 71.9128%      | 71.9128%     | 71.9128%      | 71.9128%      | 71.9128%      | 71.9128%     |
| Actual Monthly QCPAC Surcharge Revenues              | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Net Impact of Unbilled Revenues                      | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Total Actual Monthly QCPAC surcharges                | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -          | \$ -          | \$ -         |
| Times the MOERR Revenue Requirement Requirement (1)* | 0.0000%       | 0.0000%      | 0.0000%       | 0.0000%       | 0.0000%      | 0.0000%       | 0.0000%       | 0.0000%      | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      |
| Calculated MOERR                                     | \$ 52,564.49  | \$ 50,458.67 | \$ 70,526.13  | \$ 49,261.95  | \$ 52,156.04 | \$ 46,733.32  | \$ 53,162.98  | \$ 50,593.53 | \$ 51,170.54  | \$ 52,482.51  | \$ 44,040.81  | \$ 51,869.50 |
| Monthly MOERR Requirement                            | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 |
| Monthly MOERR Requirement - TOTAL                    | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24  | \$ 49,191.24 |
| Surplus/(Deficit) - usage of the MOERR RSF           | \$ 3,373.25   | \$ 1,267.43  | \$ 21,334.89  | \$ 70.71      | \$ 2,964.80  | \$ (2,457.92) | \$ 3,971.74   | \$ 1,402.29  | \$ 1,979.30   | \$ 3,291.27   | \$ (5,150.43) | \$ 2,678.26  |
| Cumulative Surplus/(Deficit) - usage of the RSF      | \$ 3,373.25   | \$ 4,640.67  | \$ 25,975.56  | \$ 26,046.26  | \$ 29,011.06 | \$ 26,553.13  | \$ 30,524.87  | \$ 31,927.16 | \$ 33,906.45  | \$ 37,197.72  | \$ 32,047.28  | \$ 34,725.54 |

|   | Jan          | Feb          | Mar          | Apr           | May          | Jun            | Jul            | Aug           | Sep          | Oct          | Nov          | Dec            |
|---|--------------|--------------|--------------|---------------|--------------|----------------|----------------|---------------|--------------|--------------|--------------|----------------|
| Actual Monthly Expenses                         | \$ 53,282.60 | \$ 43,898.21 | \$ 49,142.62 | \$ 53,063.20  | \$ 48,468.07 | \$ 58,964.09   | \$ 67,129.46   | \$ 55,961.64  | \$ 42,312.20 | \$ 45,636.48 | \$ 30,825.17 | \$ 78,841.86   |
| Total Actual Monthly Expenses                   | \$ 53,282.60 | \$ 43,898.21 | \$ 49,142.62 | \$ 53,063.20  | \$ 48,468.07 | \$ 58,964.09   | \$ 67,129.46   | \$ 55,961.64  | \$ 42,312.20 | \$ 45,636.48 | \$ 30,825.17 | \$ 78,841.86   |
| Monthly Calculated MOERR                        | \$ 52,564.49 | \$ 50,458.67 | \$ 70,526.13 | \$ 49,261.95  | \$ 52,156.04 | \$ 46,733.32   | \$ 53,162.98   | \$ 50,593.53  | \$ 51,170.54 | \$ 52,482.51 | \$ 44,040.81 | \$ 51,869.50   |
| Surplus/(Deficit) - usage of the MOERR RSF      | \$ (718.11)  | \$ 6,560.46  | \$ 21,383.51 | \$ (3,801.25) | \$ 3,687.97  | \$ (12,230.77) | \$ (13,966.48) | \$ (5,368.11) | \$ 8,858.34  | \$ 6,846.03  | \$ 13,215.64 | \$ (26,972.36) |
| Cumulative Surplus/(Deficit) - usage of the RSF | \$ (718.11)  | \$ 5,842.35  | \$ 27,225.86 | \$ 23,424.61  | \$ 27,112.58 | \$ 14,881.81   | \$ 915.33      | \$ (4,452.78) | \$ 4,405.56  | \$ 11,251.59 | \$ 24,467.23 | \$ (2,505.13)  |