



State of New Hampshire

Public Utilities Commission

Concord

Water Utilities - Classes A and B

ANNUAL REPORT
OF

Abenaki Water Company
(Exact Legal Name of Respondent)

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

n/a

FOR THE YEAR ENDED DECEMBER 31, 2017

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

Name:	Donald J. E. Vaughan
Title:	Chairman
Address:	Abenaki Water Company
Address:	37 Northwest Drive, Plainville, Ct. 06062
Telephone #:	(860) 747-1665



INFORMATION SHEET

1. Name of the Utility: Abenaki Water Company

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

Name: There is no need to mail the **ANNUAL REPORT**
Title: unless there are changes to the report.
Street:
City/State/Zip Code
E-mail address:

3. Telephone including Area Code:

4. Officer or Individual to whom the **N. H. UTILITY ASSESSMENT TAX** should be mailed:

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

5. Telephone including Area Code: 603-293-8580

6. The names and titles of principal general officers are: (Effective: 01-01-18)

<u>Name</u>	<u>Title</u>
Alex L. Crawshaw	President
Donald J. E. Vaughan	Chairman
Nicholas LaChance	Treasurer
Sheryl Fairchild	Secretary

The above information is requested for our office directory:

N.H. PUBLIC UTILITY COMMISSION
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301

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A-1 GENERAL INSTRUCTIONS

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

A-2 IDENTITY OF RESPONDENT

Give the exact name under which the utility does business: Abenaki Water Co., Inc.

Full name of any other utility acquired during the year and date of acquisition: Rosebrook Water Company

Location of principal office: 37 Northwest Drive, Plainville, Ct. 06062

State whether the utility is a corporation, joint stock association, a firm or partnership, or an individual: Corporation

If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated

under special act or general law: June 19, 2013, New Hampshire, general law

If incorporated under special act, given chapter and session date: N/A

Give date when company was originally organized and date of any reorganization: June 19, 2013; No reorganization

Name and addresses of principal office of any corporations, trusts or association owning, controlling or operating respondent: New England Service Company, 37 Northwest Dr., Plainville, CT 06062

Name and addresses of principal office of any corporation, trusts or association owned, controlled or operated by the

respondent: None

Date when respondent first began to operate as a utility*: February 14, 2014

If the respondent is engaged in any business not related to utility operation, give particulars: None

If the status of the respondent has changed during the year in respect to any of the statements made above, give

particulars: N/A

If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N. H. RSA 374:25, Exceptions and N. H. RSA 374:26 Permission. N/A

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


A-3 OATH

ANNUAL REPORT
of
Abenaki Water Company

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
2017

State of New Hampshire.
County of ...

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

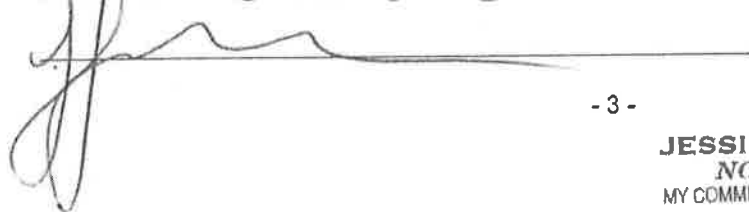


Secretary

Subscribed and sworn to before me this

day of

March 29th 2018



- 3 -

JESSICA R. JOHNSON
NOTARY PUBLIC
MY COMMISSION EXPIRES APR. 30, 2018

A-4 LIST OF OFFICERS

*Includes compensation received from all sources except directors fee.

Line No.	Title of Officer	Name	Residence	Compensation*
1	President	Alex L. Crawshaw	24 Tate Road, Gilford, NH 03249	\$ -
2	Chairman	Donald J. E. Vaughan	1118 Eastford Rd., Southbridge, MA 01550	\$ -
3	Treasurer	Nicholas LaChance	19 Westwood Drive, Simbury, CT 06070	\$ -
4	Secretary	Sheryl Fairchild	24 Moore Drive, Torrington, CT 06790	\$ -
5				
6				
7				
8				
9				
10				

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Bonalyn Hartley	1759 Cartina Way, Venice, FL 34292	Indefinite	N/A	4	\$ 1,000
12	Judith Wotton	295 NW Commons Loop, Ste: 115-234, Lake City, FL 32055	Indefinite	N/A	4	\$ -
13	Donald Vaughan	1118 Eastford Rd., Southbridge, MA 01550	Indefinite	N/A	4	\$ -
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	List Directors' Fee per meeting					

* Includes compensation received from all sources except directors fees.

A-5 SHAREHOLDER AND VOTING POWERS

Line No.					
1	Indicate total of voting power of security holders at close of year: 100%		Votes: 100		
2	Indicate total number of shareholders of record at close of year according to classes of stock: 1				
3					
4					
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: ... , 37 Northwest Dr., Plainville, CT 06062				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
				Number of Shares Owned	
	Name	Address	No. of Votes	Common	Preferred
8	New England Service Company	37 Northwest Dr., Plainville, CT 06062	100	100	0
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-6 LIST OF TOWNS SERVED

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

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Population of Area	Number of Customers
1	Belmont, N. H.	8,000	158	16	Sub Totals Forward:	6,900	663
2	Bow, N. H.	300	95	17			
3	Carroll, N.H.	600	410	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:	6,900	663	30	Total	6,900	663

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	New England Service Company	Plainville, CT	\$ 519,952
2	City of Laconia	Laconia, NH	76,500
3	Ti-Sales	Sudbury, MA	111,850
4	Stephen St. Cyr & Associates	Biddeford, ME	23,817
5	Dworkin, Hillman, LaMorte, P.C.	Shelton, CT	25,150
6	Eversource	Dallas, TX	34,940
7	Simply Water	Glen, NH	25,008
8	Harcros Chemicals Inc	Nashua NH	11,676
9	Horizons Engineering	Littleton, NH	50,369
10	Rosebrook Water Co.	Bretton Woods, NH	54,563
13			
14			
15	Total		\$ 933,825

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A-8 MANAGEMENT FEES AND EXPENSES

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

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	New England Service Company	1/1/2015	N/A	Oper., admin, etc.	\$ 366,582		\$ 366,582	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				Totals	\$ 366,582	\$ -	\$ 366,582	\$ -

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	New England Service Co./Abenaki Water Co. Affiliate Agreement	624	Pumping Labor and Expenses	55,867
13		631	Maintenance of Structures	3,404
14		633	Maintenance of Pumping Equipment	17,150
		641		1,081
15		642	Treatment Operation Labor and Expenses	28,448
		652	Maintenance of Treatment Equipment	3,267
16		663	Meter Expenses	681
		664		2,460
17		673	Maintenance of T&D Mains	1,459
18		675	Maintenance of Services	6,087
		676	Maintenance of Meters	1,423
		677	Maintenance of Hydrants	6,091
19		775	Sewer Collection/Pumping Expenses	9,758
20		902	Meter Reading Expenses	12,812
21		903	Customer Records and Collection Expenses	13,614
22		920	Admin & General Salaries	169,274
23		921	Office Supplies and Other Expenses	24,243
		923	Outside Services	1,116
24	924	Property Insurance	0	
26	930	Miscellaneous General Expenses	3,473	
	934	Maintenance of Vehicle	4,175	
28	950	Maintenance of General Plant	490	
29			Total	\$ 366,582

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business agreements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Schedule A-3, Oath. In addition, provide the same information with respect to professional services for each firm partnership, or organization with which the officer and director is affiliated.

Line No.	Name of Officer, Director or Affiliate	Identification of Service or Product	Affiliation or Connection	Amount	Name and Address of Affiliate Entity
1	See schedule A-8				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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* Business Agreements, for this schedule, shall mean any oral or written business arrangement which binds the concerned parties for the products or services during the reporting year and future years. Although the Respondent and/or other companies will benefit from the arrangements, the officer or director is, however, acting on behalf or for the benefit of other companies or persons.

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

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

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	See schedule A-8						
2							
3							
4							
5							
6							
7							
8							
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A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED

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

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1	See schedule A-8				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES
PART II - SALE, PURCHASE AND TRANSFER OF ASSETS**

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

Columnar instructions are as follows:

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

Line No.	Name of Company or Related Party (a)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1	See schedule A-8					
2						
3						
4						
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. The Company plans to add SCADA to its Lakeland system and replace well pump 1 at its Rosebrook system. See F-10.
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. The Company purchased and installed a significant number of meters at Rosebrook, purchased and installed 2 VFD pumps and replaced the alumina media at White Rock and replaced services, meters and other plant throughout the systems. See F-8.
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. None.
6. Extensions of the system (mains and service) put into operation during the year. None.
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. None.
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. None.
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. None.
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 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. None.
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. None.
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. None.

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**ABENAKI WATER COMPANY
BALANCE SHEET - BY SYSTEM
FOR THE PERIOD ENDED DECEMBER 2017**

5/31/2018



	LMC	WR	RBW	2017
ASSETS				
Utility plant, in service:	790,910.01	533,728.23	1,534,394.62	2,859,032.86
CWIP	93.75	-	106.66	200.41
Total utility plant	791,003.76	533,728.23	1,534,501.28	2,859,233.27
Less: Accumulated depreciation/amortization	332,057.00	219,410.96	673,580.73	1,225,048.69
Plus: Utility Plant Acquisition Adjustment	-	-	22,749.64	22,749.64
Net utility plant	458,946.76	314,317.27	883,670.19	1,656,934.22
Current assets:				
Cash	89,228.55	(116,315.59)	37,404.64	10,317.60
Accounts receivable	(9,376.23)	2,897.37	24,548.84	18,069.98
Accounts receivable - other	-	-	-	-
Investment - Cobank	2,374.95	791.65	1,551.04	4,717.64
Accrued and unbilled revenues	43,610.80	8,160.41	10,775.09	62,546.30
Materials and supplies	7,316.00	-	4,799.86	12,115.86
Prepaid expenses	1,316.14	-	1,063.11	2,379.25
Total current assets	134,470.21	(104,466.16)	80,142.58	110,146.63
Other assets:				
Unamortized debt discount and expense	-	-	-	-
Preliminary survey & investigation	10,834.61	3,611.54	123,583.97	138,030.12
Other deferred debits	37,180.71	16,026.79	25,627.52	78,835.02
Unfunded deferred taxes	10,942.00	3,647.00	13,411.00	28,000.00
Total other assets	58,957.32	23,285.33	162,622.49	244,865.14
TOTAL ASSETS	652,374.29	233,136.44	1,126,435.26	2,011,945.99
LIABILITIES AND STOCKHOLDERS' EQUITY				
Stockholders' equity:				
Common stock equity	-	-	-	-
Additional paid-in capital	254,641.00	84,880.00	250,000.00	589,521.00
Retained earnings	97,395.29	(1,151.40)	(44,801.14)	51,442.75
Total stockholder's equity	352,036.29	83,728.60	205,198.86	640,963.75
Long-term debt net of Unamortized debt expense	139,220.68	46,406.90	381,211.58	566,839.16
Total long-term debt	139,220.68	46,406.90	381,211.58	566,839.16
Current liabilities:				
Line of credit payable	-	-	-	-
Accounts payable**	7,197.58	858.11	355.96	8,411.65
Accounts payable to NESC	59,561.13	-	139,771.05	199,332.18
Accounts payable to VWS	147.68	-	(1.66)	146.02
Accrued taxes	(2.41)	99.34	303.07	400.00
Accrued AP	-	-	-	-
Accrued Interest	473.98	158.00	1,174.97	1,806.95
Short Term Loan - NESC	6,653.11	3,991.86	15,967.47	26,612.44
Other current liabilities	-	-	-	-
Total current liabilities	74,031.07	5,107.31	157,570.86	236,709.24
Deferred Credits:				
Deferred income taxes and credits	54,694.75	18,231.25	116,225.00	189,151.00
Customer construction advances	-	-	-	-
Other deferred credits	-	-	-	-
Contributions in aid of construction	43,052.00	143,900.00	448,708.14	635,660.14
Accum. Amortized CIAC	(10,660.50)	(64,237.62)	(182,479.18)	(257,377.30)
Total deferred credits	87,086.25	97,893.63	382,453.96	567,433.84
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	652,374.29	233,136.44	1,126,435.26	2,011,945.99

F-1 BALANCE SHEET
Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202,205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-In Capital (209,211)	F-33	589,521	589,521	-
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34			
10	Retained Earnings (214-215)	F-3	51,443	65,231	(13,788)
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 640,964	\$ 654,752	\$ (13,788)
LONG TERM DEBT					
13	Bonds (221)	F-35			
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35			
16	Other Long-Term Debt (224)	F-35	566,839	606,667	(39,828)
17	Total Long-Term Debt - Note 1		\$ 566,839	\$ 606,667	\$ (39,828)
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable (231)		8,412	70,935	(62,523)
19	Notes Payable (232)	F-36	26,612		26,612
20	Accounts Payable to Associated Co. (233)	F-37	199,478	113,053	86,425
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)				
23	Accrued Taxes (236)	F-38	400	2	398
24	Accrued Interest (237)		1,807		1,807
25	Accrued Dividends (238)				
26	Matured Long-Term Debt (239)	F-39			
27	Matured Interest (240)	F-39			
28	Misc. Current and Accrued Liabilities (241)	F-39			
29	Total Current and Accrued Liabilities		\$ 236,709	\$ 183,990	\$ 52,719
DEFERRED CREDITS					
30	Unamortized Premium on Debt (251)	F-25			
31	Advances for Construction (252)	F-40			
32	Other Deferred Credits (253)	F-41			
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282) - Note 2	F-45	189,151	143,651	45,500
37	Other (283)	F-45			
38	Total Deferred Credits		\$ 189,151	\$ 143,651	\$ 45,500
OPERATING RESERVES					
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		\$ -	\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions In Aid of Construction (271)	F-46	635,660	635,660	-
45	Accumulated Amortization of C.I.A.C. (272)	F-46	257,377	236,556	20,821
46	Total Net C.I.A.C.		\$ 378,283	\$ 399,104	\$ (20,821)
46	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 2,011,946	\$ 1,988,164	\$ 23,782

NOTES TO BALANCE SHEET (F-1)

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

Note 1:

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

Note 2:

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

F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
UTILITY OPERATING INCOME					
1	Operating Revenues(400)	F-47	\$ 640,896	\$ 403,461	\$ 237,435
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	497,153	292,452	204,701
4	Depreciation Expense (403)	F-12	96,171	51,139	45,032
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(20,821)	(11,836)	(8,985)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	4,358	1,418	2,940
7	Amortization Expense-Other (407)	F-49			
8	Taxes Other Than Income (408.1-408.13)	F-50	30,720	27,319	3,401
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		28,770	18,200	10,570
10	Total Operating Expenses		\$ 636,351	\$ 378,692	\$ 257,659
11	Net Operating Income (Loss)		4,545	24,769	(20,224)
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52			
14	Net Water Utility Operating Income		\$ 4,545	\$ 24,769	\$ (20,224)
OTHER INCOME AND DEDUCTIONS					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53		425	(425)
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53			
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	6,033	3,583	2,450
19	Allow. for funds Used During Construction (420)				
20	Nonutility Income (421)	F-54			
21	Gains (Losses) Form Disposition Nonutility Property (422)				
22	Miscellaneous Nonutility Expenses (426)	F-54			
23	Total Other Income and Deductions		\$ 6,033	\$ 4,008	2,025
TAXES APPLICABLE TO OTHER INCOME					
24	Taxes Other Than Income (408.2)	F-50			
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				
26	Total Taxes Applicable To Other Income				
INTEREST EXPENSE					
27	Interest Expense (427)	F-35	22,076	13,552	8,524
28	Amortization of Debt Discount & Expense (428)	F-25	2,291	2,185	106
29	Amortization of Premium on Debt (429)	F-25			
30	Total Interest Expense		\$ 24,367	\$ 15,737	\$ 8,630
31	Income Before Extraordinary Items		(13,789)	13,040	(26,829)
EXTRAORDINARY ITEMS					
32	Extraordinary Income (433)	F-55			
33	Extraordinary Deductions (434)	F-55			
34	Income Taxes, Extraordinary Items (409.3)	F-50			
35	Net Extraordinary Items				
	NET INCOME (LOSS)		\$ (13,789)	\$ 13,040	\$ (26,829)

F-2 STATEMENT OF INCOME by SYSTEM

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	LMC (c)	WR (d)	Rosebrook (e)	Total (f)
UTILITY OPERATING INCOME						
1	Operating Revenues(400)	F-47	\$ 265,043	\$ 98,965	\$ 276,888	\$ 640,896
2	Operating Expenses:					
3	Operating and Maintenance Expense (401)	F-48	\$ 200,079	\$ 69,008	\$ 228,066	\$ 497,153
4	Depreciation Expense (403)	F-12	25,339	15,848	54,984	96,171
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(1,418)	(5,139)	(14,264)	(20,821)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	3,269	1,089		4,358
7	Amortization Expense-Other (407)	F-49				
8	Taxes Other Than Income (408.1-408.13)	F-50	8,235	10,553	11,932	30,720
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		803	6,904	21,063	28,770
10	Total Operating Expenses		\$ 236,307	\$ 98,263	\$ 301,781	\$ 636,351
11	Net Operating Income (Loss)		\$ 28,736	\$ 702	\$ (24,893)	\$ 4,545
12	Income From Utility Plant Leased to Others (413)	F-51				
13	Gains(Losses) From Disposition of Utility Property (414)	F-52				
14	Net Water Utility Operating Income		\$ 28,736	\$ 702	\$ (24,893)	\$ 4,545
OTHER INCOME AND DEDUCTIONS						
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53				
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53				
17	Equity in Earnings of Subsidiary Companies (418)					
18	Interest and Dividend Income (419)	F-54	1,591	530	3,912	6,033
19	Allow. for funds Used During Construction (420)					
20	Nonutility Income (421)	F-54				
21	Gains (Losses) Form Disposition Nonutility Property (422)					
22	Miscellaneous Nonutility Expenses (426)	F-54				
23	Total Other Income and Deductions		\$ 1,591	\$ 530	\$ 3,912	\$ 6,033
TAXES APPLICABLE TO OTHER INCOME						
24	Taxes Other Than Income (408.2)	F-50				
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)					
26	Total Taxes Applicable To Other Income					
INTEREST EXPENSE						
27	Interest Expense (427)	F-35	5,963	1,994	14,119	22,076
28	Amortization of Debt Discount & Expense (428)	F-25	1,622	541	128	2,291
29	Amorization of Premium on Debt (429)	F-25				
30	Total Interest Expense		\$ 7,585	\$ 2,535	\$ 14,247	\$ 24,367
31	Income Before Extraordinary Items		22,742	(1,303)	(35,228)	(13,789)
EXTRAORDINARY ITEMS						
32	Extraordinary Income (433)	F-55				
33	Extraordinary Deductions (434)	F-55				
34	Income Taxes, Extraordinary Items (409.3)	F-50				
35	Net Extraordinary Items					
NET INCOME (LOSS)						
			\$ 22,742	\$ (1,303)	\$ (35,228)	\$ (13,789)

F-3

 **REVISED**

	<u>2016</u>			
	LMC	WR	RBW	Total
1/1/2016	\$ 39,143	\$ 13,048	\$ -	\$ 52,191
12/31/16-Closing	\$ 17,109	\$ 5,703	\$ (9,771)	\$ 13,040
1/1/2017	\$ 56,252	\$ 18,751	\$ (9,771)	\$ 65,231

	<u>2,017</u>			
	LMC	WR	RBW	Total
1/1/2017	\$ 56,252	\$ 18,751	\$ (9,771)	\$ 65,231
12/31/17-Closing	\$ 41,143	\$ (19,902)	\$ (35,030)	\$ (13,789)
1/1/2018	\$ 97,395	\$ (1,151)	\$ (44,801)	\$ 51,443

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

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

NONE

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year 2017 (b)	Prior Year 2016 (c)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ (13,791)	\$ 13,040
3	Adjustment to Retained Earnings		
4	Depreciation	112,152	51,139
5	Amortization		(8,233)
6	Deferred Income Taxes and Investment Tax Credits (Net)	27,800	17,700
7	Capitalized Allowance For Funds Used During Construction		
8	Other (Net): Change in current assets and liabilities	(12,229)	4,297
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 113,932	\$ 77,943
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 113,932	\$ 77,943
12	Less dividends-preferred		
13	-common		
14	Net From Internal Sources	\$ 113,932	\$ 77,943
15	EXTERNAL SOURCES:		
16	Long-term debt (B) (C)		350,000
17	Preferred Stock (C)		
18	Common Stock (C)		
19	Net Increase In Short Term Debt (D)		
20	Other (Net): Other Paid in Capital		250,000
21	Contribution in Aid of Construction		
22	Total From External Sources	\$ -	\$ 600,000
23	Other Sources (E)		
24	Net Decrease In Working Capital Excluding short-term Debt		
25	Other		
26	Total Financial Resources Provided	\$ 113,932	\$ 677,943

INSTRUCTIONS TO SCHEDULE F-5

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

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

Line No.	Application of Funds (a)	Current Year 2017 (b)	Prior Year 2016 (c)
27	Construction and Plant Expenditures (Incl. land)		
28	Gross Additions		
29	Water Plant	231,607	503,787
30	Nonutility Plant		
31	Other	(1,398)	
32	Total Gross Additions	\$ 230,209	\$ 503,787
33	Less: Capitalized Allowance for Funds Used During Construction		
34	Total Construction and Plant Expenditures	\$ 230,209	\$ 503,787
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	42,119	29,276
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)		
40	Other (Net): Deferred Financing Costs		2,539
41			
42			
43	Total Retirement of Debt and Securities	42,119	31,815
44	Other Resources were used for (E)		
45	Net Increase In Working Capital Excluding Short Term Debt		
46	Other		
	Total Financial Resources Used	\$ 272,328	\$ 535,602

NOTES TO SCHEDULE F-5

Line No.	DESCRIPTION	Current Year 2017	Prior Year 2016
	Beginning Cash Balance	\$ 168,713	\$ 26,372
	Total Financial Resources Provided	113,932	677,943
	Total Financial Resources Used	272,328	535,602
	Ending Cash Balance	\$ 10,317	\$ 168,713

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 2,859,033	\$ 2,640,996	\$ 218,037
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	200	40,249	(40,049)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 2,859,233	\$ 2,681,245	\$ 177,988
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 1,225,049	\$ 1,170,820	\$ 54,229
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		\$ 1,225,049	\$ 1,170,820	\$ 54,229
16	Net Plant		\$ 1,634,184	\$ 1,510,425	\$ 123,759

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			
2	Rosebrook	(311,025)	(311,025)	-
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	Total Plant Acquisition Adjustments	\$ (311,025)	\$ (311,025)	\$ -
7	Accumulated Amortization (115)			
8	Rosebrook	333,775	333,775	-
9				
10				
11				
12	Total Accumulated Amortization	\$ 333,775	\$ 333,775	\$ -
13	Net Acquisition Adjustments	\$ 22,750	\$ 22,750	\$ -



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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 790,910	\$ 786,235	\$ 4,675
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	94	288	(194)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 791,004	\$ 786,523	\$ 4,481
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 332,057	\$ 303,102	\$ 28,955
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		\$ 332,057	\$ 303,102	\$ 28,955
16	Net Plant		\$ 458,947	\$ 483,421	\$ (24,474)

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

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

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



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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 533,728	\$ 472,288	\$ 61,440
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		39,961	(39,961)
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 533,728	\$ 512,249	\$ 21,479
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 219,411	\$ 216,549	\$ 2,862
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		\$ 219,411	\$ 216,549	\$ 2,862
16	Net Plant		\$ 314,317	\$ 295,700	\$ 18,617

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

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

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



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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 1,534,395	\$ 1,382,473	\$ 151,922
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	106		106
7	Completed Construction Not Classified (106)	F-10			
8	Total Utility Plant		\$ 1,534,501	\$ 1,382,473	\$ 152,028
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 673,581	\$ 651,169	\$ 22,412
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		\$ 673,581	\$ 651,169	\$ 22,412
16	Net Plant		\$ 860,920	\$ 731,304	\$ 129,616

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	Rosebrook	(311,025)	(311,025)	-
3	Rosebrook - 10% Premium on Purchase			-
4				
5				
6	Total Plant Acquisition Adjustments	\$ (311,025)	\$ (311,025)	\$ -
7	Accumulated Amortization (115)			
8	Rosebrook	333,775	333,775	-
9				
10				
11				
12	Total Accumulated Amortization	\$ 333,775	\$ 333,775	\$ -
13	Net Acquisition Adjustments	\$ 22,750	\$ 22,750	\$ -

F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	133,816					133,816
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 133,816	\$ -			\$ -	\$ 133,816
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	13,207					13,207
8	304 Structures and Improvements	334,622	4,424	949			338,097
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	452,228					452,228
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment	13,700					13,700
15	311 Pumping Equipment	333,618	29,299	2,931			359,986
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 1,147,375	\$ 33,723	\$ 3,880	\$ -	\$ -	\$ 1,177,218
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	192,695	41,923				234,618
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 192,695	\$ 41,923	\$ -	\$ -	\$ -	\$ 234,618

F-8 UTILITY PLANT IN SERVICE (CONTINUED)

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	127,759					127,759
28	331 Transmission and Distribution Mains	559,031					559,031
29	333 Services	69,214	10,761				79,975
30	334 Meters and Meter Installations	136,235	171,696	32,709		2	275,224
31	335 Hydrants	48,720					48,720
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 947,672	\$ 182,457	\$ 32,709	\$ -	\$ 2	\$ 1,097,422
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment	26,241	645				26,886
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	4,006	107				4,113
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	50,644	957				51,601
44	347 Computer Equipment	15,617	5,919				21,536
45	348 Other Tangible Equipment	11,871		11,107			764
46	Total General Equipmet	108,379	7,628	11,107	-	-	104,900
47	SEWER PLANT						
48	354 Sewer Structures	3,855					3,855
49	361 Collection Sewer - Gravity	100,000					100,000
50	371 Sewer Pumping Equipment	7,204					7,204
51	Total Sewer Plant	\$ 111,059	\$ -	\$ -	\$ -	\$ -	\$ 111,059
52	Total (Accounts 101 and 106)	\$ 2,640,996	\$ 265,731	\$ 47,696	\$ -	\$ 2	\$ 2,859,033
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 2,640,996	\$ 265,731	\$ 47,696	\$ -	\$ 2	\$ 2,859,033

F-8 UTILITY PLANT IN SERVICE - LMC

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	68,642					68,642
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 68,642	\$ -			\$ -	\$ 68,642
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	7,362					7,362
8	304 Structures and Improvements	35,781					35,781
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	196,152					196,152
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	128,391					128,391
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 367,686	\$ -	\$ -	\$ -	\$ -	\$ 367,686
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	22,164					22,164
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 22,164	\$ -	\$ -	\$ -	\$ -	\$ 22,164
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	106,343					106,343
28	331 Transmission and Distribution Mains	41,239					41,239
29	333 Services	17,406	2,156				19,562
30	334 Meters and Meter Installations	45,541	82				45,623
31	335 Hydrants						
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 210,529	\$ 2,238	\$ -	\$ -	\$ -	\$ 212,767
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	489					489
44	347 Computer Equipment	5,668	1,480				7,146
45	348 Other Tangible Equipment						
46	Total General Equipment	6,155	1,480	-	-	-	7,635
47	SEWER PLANT						
48	354 Sewer Structures	3,855					3,855
49	361 Collection Sewer - Gravity	100,000					100,000
50	371 Sewer Pumping Equipment	7,204	957				8,161
51	Total Sewer Plant	\$ 111,059	\$ 957	\$ -	\$ -	\$ -	\$ 112,016
52	Total (Accounts 101 and 106)	\$ 786,235	\$ 4,675	\$ -	\$ -	\$ -	\$ 790,910
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 786,235	\$ 4,675	\$ -	\$ -	\$ -	\$ 790,910

F-8 UTILITY PLANT IN SERVICE - WR

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	22,880					22,880
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 22,880	\$ -			\$ -	\$ 22,880
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	5,845					5,845
8	304 Structures and Improvements	55,808					55,808
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	33,529					33,529
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment	13,700					13,700
15	311 Pumping Equipment	49,119	26,570	2,931			72,758
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 158,001	\$ 26,570	\$ 2,931	\$ -	\$ -	\$ 181,640
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	143,900	41,923				185,823
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 143,900	\$ 41,923	\$ -	\$ -	\$ -	\$ 185,823
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	21,416					21,416
28	331 Transmission and Distribution Mains	58,659					58,659
29	333 Services	22,767	5,484				28,251
30	334 Meters and Meter Installations	28,039	613				28,652
31	335 Hydrants	1,200					1,200
32	339 Other Plant and Misc. Equip.						
33	Total Transmission and Distribution	\$ 132,081	\$ 6,097	\$ -	\$ -	\$ -	\$ 138,178
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment						
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment						
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	326					326
44	347 Computer Equipment	3,229	888				4,117
45	348 Other Tangible Equipment	11,871		11,107			764
46	Total General Equipment	15,426	888	11,107			5,207
47	SEWER PLANT						
48	354 Sewer Structures						-
49	361 Collection Sewer - Gravity						-
50	371 Sewer Pumping Equipment						-
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 472,288	\$ 75,478	\$ 14,038	\$ -	\$ -	\$ 533,728
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 472,288	\$ 75,478	\$ 14,038	\$ -	\$ -	\$ 533,728

F-8 UTILITY PLANT IN SERVICE - ROSEBROOK

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	42,294					42,294
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	\$ 42,294	\$ -			\$ -	\$ 42,294
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights						-
8	304 Structures and Improvements	243,033	4,424	949			246,508
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	222,547					222,547
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	156,108	2,729				158,837
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 621,688	\$ 7,153	\$ 949	\$ -	\$ -	\$ 627,892
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	26,631					26,631
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 26,631	\$ -	\$ -	\$ -	\$ -	\$ 26,631
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes						-
28	331 Transmission and Distribution Mains	459,133					459,133
29	333 Services	29,041	3,121				32,162
30	334 Meters and Meter Installations	62,655	171,001	32,709			200,947
31	335 Hydrants	47,520					47,520
32	339 Other Plant and Misc. Equip.	6,713					6,713
33	Total Transmission and Distribution	\$ 605,062	\$ 174,122	\$ 32,709	\$ -	\$ -	\$ 746,475
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment						
38	341 Transportation Equipment	26,241	645				26,886
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	4,006	107				4,113
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	49,829					49,829
44	347 Computer Equipment	6,722	3,552				10,274
45	348 Other Tangible Equipment						
46	Total General Equipment	86,798	4,304	-	-	-	91,102
47	SEWER PLANT						
48	354 Sewer Structures						-
49	361 Collection Sewer - Gravity						-
50	371 Sewer Pumping Equipment						-
51	Total Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Total (Accounts 101 and 106)	\$ 1,382,473	\$ 185,579	\$ 33,658	\$ -	\$ -	\$ 1,534,394
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	\$ 1,382,473	\$ 185,579	\$ 33,658	\$ -	\$ -	\$ 1,534,394

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) N/A
Property Held For Future Use (103) (SEE BELOW)

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

None

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

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

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	LMC SCADA System	94		\$ 14,000
2	RBW Weill 1 Pump Replacement	106		40,000
3	Total	200		54,000
4				
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F-11 ACCUMULATED DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 108.1)

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

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 1,170,820
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	96,171
3	Net charges for plant retired	
4	Book cost of plant retired	47,696
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 47,696
8	Other (debit) or credit items	5,754
9		
10	Rounding	
11		
12	Balance end of year	\$ 1,225,049

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	
14	Water Treatment Plant	
15	Transmission and Distribution Plant	
16	General Plant	
17	Total	\$ -



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

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

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 303,738
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	25,339
3	Net charges for plant retired	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ -
8	Other (debit) or credit items	2,980
9		
10	Rounding	
11		
12	Balance end of year	\$ 332,057

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	
14	Water Treatment Plant	
15	Transmission and Distribution Plant	
16	General Plant	
17	Total	\$ -



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

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

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 215,913
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	15,848
3	Net charges for plant retired	
4	Book cost of plant retired	14,038
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 14,038
8	Other (debit) or credit items	1,688
9		
10	Rounding	
11		
12	Balance end of year	\$ 219,411

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	
14	Water Treatment Plant	
15	Transmission and Distribution Plant	
16	General Plant	
17	Total	\$ -



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

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

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 651,169
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	54,984
3	Net charges for plant retired	
4	Book cost of plant retired	33,658
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$ 33,658
8	Other (debit) or credit items	1,086
9		
10	Rounding	
11		
12	Balance end of year	\$ 673,581

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	
14	Water Treatment Plant	
15	Transmission and Distribution Plant	
16	General Plant	
17	Total	\$ -

F-12 ANNUAL DEPRECIATION CHARGE

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 133,816		\$ 1,057
2	303 Land & Land Rights	13,207		
3	304 Structures & Improvements	338,097	2.50%	7,236
4	307 Wells & Springs	452,228	3.30%	14,086
5	310 Power Generation Equipment	13,700	5.00%	685
6	311 Pumping Equipment	359,985	10.00%	24,978
7	320 Water Treatment	234,618	Various	7,481
8	330 Distribution Reservoirs & Standpipes	127,759	2.20%	2,329
9	331 Transmission & Distribution Mains	559,031	2.00%	11,518
10	333 Services	79,975	2.50%	1,594
11	334 Meters & Meter Installations	275,224	5.00%	10,105
12	335 Hydrants	48,720	2.00%	1,206
13	339 Other Plant and Misc. Equip.	6,713	2.45%	-
14	341 Transportation Equipment	26,886	14.29%	3,749
15	343 Tools, Shop & Garage Equipment	4,113	10.00%	77
16	346 Communication Equipment	51,601	5.00%/10.00%	3,817
17	347 Computer Equipment	21,536	14.29%/20.00%	3,353
18	348 Other Tangible Equipment	764	10.00%	14
19	354 Sewer Structures	3,855	2.50%	96
20	361 Sewer Collection Sewer - Gravity	100,000	2.00%	2,000
21	371 Sewer Pumping Equipment	7,204	10.00%	789
22	Rounding	1		1
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 2,859,033		\$ 96,171

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 68,642		
2	303 Land & Land Rights	7,362		
3	304 Structures & Improvements	35,781	2.50%	895
4	307 Wells & Springs	196,152	2.0%/3.3%	6,240
5	310 Power Generation Equipment			
6	311 Pumping Equipment	128,391	10.00%	7,940
7	320 Water Treatment	22,164	3.57%/10.00%	761
8	330 Distribution Reservoirs & Standpipes	106,343	2.0%/2.2%	2,329
9	331 Transmission & Distribution Mains	41,239	2.0%/2.5%	832
10	333 Services	19,562	2.50%	462
11	334 Meters & Meter Installations	45,623	5.00%	1,983
12	335 Hydrants			
13	339 Other Plant and Misc. Equip.			
14	341 Transportation Equipment			
15	343 Tools, Shop & Garage Equipment			
16	346 Communication Equipment	489	14.29%	70
17	347 Computer Equipment	7,146	14.29%/20.00%	944
18	348 Other Tangible Equipment			
19	354 Sewer Structures	3,855	2.50%	96
20	361 Sewer Collection Sewer - Gravity	100,000	2.00%	2,000
21	371 Sewer Pumping Equipment	8,161	10%/14.29%	789
22	Rounding			(2)
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 790,910		\$ 25,339



F-12 ANNUAL DEPRECIATION CHARGE - WHITE ROCK

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 22,880		
2	303 Land & Land Rights	5,845		
3	304 Structures & Improvements	55,808	Various	1,543
4	307 Wells & Springs	33,529	3.30%	428
5	310 Power Generation Equipment	13,700	5.00%	685
6	311 Pumping Equipment	72,758	5.00%/10.00%	3,034
7	320 Water Treatment	185,823	3.57%	5,888
8	330 Distribution Reservoirs & Standpipes	21,416	Various	
9	331 Transmission & Distribution Mains	58,659	Various	1,503
10	333 Services	28,251	2.50%	599
11	334 Meters & Meter Installations	28,652	5.00%	1,398
12	335 Hydrants	1,200	5.00%	
13	339 Other Plant and Misc. Equip.			
14	341 Transportation Equipment			
15	343 Tools, Shop & Garage Equipment			
16	346 Communication Equipment	326	14.29%	47
17	347 Computer Equipment	4,117	14.29%/20.00%	709
18	348 Other Tangible Equipment	764	10.00%	14
19	Rounding			
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 533,728		\$ 15,848



F-12 ANNUAL DEPRECIATION CHARGE - ROSEBROOK

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 42,294	2.50%	\$ 1,057
2	303 Land & Land Rights	-		
3	304 Structures & Improvements	246,508	2.5%/5.00%	4,798
4	307 Wells & Springs	222,547	3.30%	7,418
5	310 Power Generation Equipment			
6	311 Pumping Equipment	158,837	5.00%/10.00%	14,005
7	320 Water Treatment	26,631	3.57%	832
8	330 Distribution Reservoirs & Standpipes			
9	331 Transmission & Distribution Mains	459,133	2.50%	9,183
10	333 Services	32,162	2.00%	533
11	334 Meters & Meter Installations	200,947	4.55%/5.00%	6,724
12	335 Hydrants	47,520	Various	1,206
13	339 Other Plant and Misc. Equip.	6,713	0.00%	-
14	341 Transportation Equipment	26,886	14.29%	3,749
15	343 Tools, Shop & Garage Equipment	4,113	10.00%	77
16	346 Communication Equipment	49,829	14.29%/20.00%	3,701
17	347 Computer Equipment	10,274	20.00%	1,700
18	348 Other Tangible Equipment			
19	Rounding			1
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 1,534,394		\$ 54,984

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

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

Account Balance and Changes During Year

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

F-14 NONUTILITY PROPERTY (Account 121)

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

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

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

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

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	None						
12								
13								
14								
15								
16								
17								
18								
19	TOTALS							
20	Other Investments-Account 125 CoBank Investment			3,210		4,718	1,508	
21								
22								
23								
24								
25								
26	TOTALS							
27				\$ 3,210		\$ 4,718	\$ 1,508	
28	Temporary Cash Investments-Account 135	None						
29								
30								
31								
32								
33								
34								
35	TOTALS							

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

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

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

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

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

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

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

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

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

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)			
2	Customer Accounts Receivable (Account 141)			
3	General Customers	\$ 18,070	\$ 25,182	\$ (7,112)
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work			
7	Other			
8	Total (Account 141)	\$ 18,070	\$ 25,182	\$ (7,112)
9	Other Accounts Receivable (Account 142)			\$ -
10	Total Notes and Accounts Receivable	\$ 18,070	\$ 25,182	\$ (7,112)
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)			
12	Notes and Accounts Receivable-Net	\$ 18,070	\$ 25,182	\$ (7,112)

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

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

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

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)					
2	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)					
14	None					
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS					

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Plant Materials and Supplies (Account 151)			
2	Fuel Oil			
3				
4	General Supplies-Utility Operations	12,116	12,724	(608)
5	Totals (Account 151)	\$ 12,116	\$ 12,724	\$ (608)
6	Merchandise (Account 152)			
7	Merchandise for Resale			
8	General Supplies-Merchandise Operations			
9	Totals (Account 152)			
10	Other Materials and Supplies (Account 153)			
11	Totals Material and Supplies	\$ 12,116	\$ 12,724	\$ (608)

F-23 Prepayments - Other (Account 162)

Line No.	Type of Prepayment (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Prepaid Insurance			\$ -
2	Prepaid Rents			
3	Prepaid Interest			
4	Miscellaneous Prepayments	2,379	851	1,528
5	Totals Prepayments	\$ 2,379	\$ 851	\$ 1,528

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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr. Interest and Dividends Receivable (Account 171)			
2	None			
3				
4				
5				
6				
7				
8	TOTALS			
9	Rents Receivable (Account 172)			
10	None			
11				
12				
13				
14				
15				
16	TOTALS			
17	Accrued Utility Revenues (Account 173)			
18		62,546	67,940	(5,394)
19				
20				
21				
22				
23				
24	TOTALS	\$ 62,546	\$ 67,940	\$ (5,394)
25	Misc. Current and Accrued Assets (Account 174)			
26	None			
27				
28				
29				
30				
31				
32	TOTALS			

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)					\$17,043		\$2,291	\$14,752
2									
3									
4									
5									
6									
7	TOTALS					\$17,043	\$0	\$2,291	\$14,752
8	Unamortized Premium on Debt (Account 251)								
9	None								
10									
11									
12									
13									
14									
15									
16	TOTALS								

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS					

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Rosebrook Investigation of Source of Supply	25,342				25,342
3	Rosebrook Pressure Reduction Study	13,550	32,760			46,310
4	Miscellaneous Investigations	4,513	8,286			12,799
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTALS	\$ 43,405	\$ 41,046		\$ -	\$ 84,451

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	2015 Rate Case	67,850		928	30,155	37,695
2	Investigation of additional water at WR	2,883				2,883
3	Due Diligance - Rosebrook Water	51,931				51,931
4	Due Diligance - Miscellaneous		1,648			1,648
5	RWC Pressure Reduction Financing		3,065			3,065
6	LMC Digitize & Prep Dist Plan		1,864			1,864
7	WR Digitize & Prep Dist Plan		3,695			3,695
8	RWC Digitize & Prep Dist Plan		365			365
9	RBW 2017 Rate Case		20,984			20,984
10	LMC Cap Study / Streanline Rate		50			50
11	WR Cap Study / Streanline Rate		25			25
12	RBW Cap Study / Streanline Rate		133			133
13	LWC Water Boiling		6,996			6,996
14	RBW ROE		1,080			1,080
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27	TOTALS	\$ 122,664	\$ 39,905		\$ 30,155	\$ 132,414

F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)

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

Line No.	Classification (a)	Description (b)	Cost Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	CURRENT YEAR CHARGES		Undistributed Costs (g)
					Account (e)	Amount (f)	
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17		TOTALS					

F-30 Accumulated Deferred Income Taxes

	LMC	WR	RBW	Total
1/1/2017-Beginning Balance	7,725	2,575	-	10,300
Changes 2017	3,217	1,072	13,411	17,700
12/31/17-Ending Balance	10,942	3,647	13,411	28,000

 **REVISED**

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2	None	
3		
4		
5		
6		
7		
8		
9	TOTAL	
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11	None	
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	
20	Other Paid-In Capital (Account 211)	589,521
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	\$ 589,521

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)
1	Bonds (Account 221)								
2									
3									
4									
5									
6									
7									
8	TOTALS								
9	Advances from Associated Companies (Account 223)								
10									
11									
12	TOTALS								
13	Other Long Term Debt* (Account 224)								
14	CoBank \$300,000 Loan	02/14	02/24	197,969	3.68%	7,922			
15	CoBank \$400,000 Loan	10/16	10/26	383,622	3.55%	14,067			
16	Unamortized Debt Expense			(14,752)					
17	TOTALS			\$ 566,839		\$ 21,989			

F-36 NOTES PAYABLE (Account 232)

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year	
					Accrued (e)	Paid (f)
1	LMC Short Term Loan from NESC	11/10/2017	11/10/2018	\$ 6,653	\$ 22	\$ 22
2	WR Short Term Loan from NESC	11/10/2017	11/10/2018	3,992	13	13
3	RBW Short Term Loan from NESC	11/10/2017	11/10/2018	15,967	52	52
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
TOTALS				\$ 26,612	\$ 87	\$ 87

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

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

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)					
2	NESC	113,053	320,619	406,898	199,332	-
3	VWS		337	483	146	
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	\$ 113,053	\$ 320,956	\$ 407,381	\$ 199,478	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13	None					
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS					

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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1								
2								
3	State Business Taxes	2		970	572		400	
4	Utility Property Taxes			6,523	6,523			
5	Local Real Estate Taxes			24,197	24,197			
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	TOTALS	\$ 2	\$ -	\$ 31,690	\$ 31,292	\$ -	\$ 400	\$ -

Notes: (1) Taxes charged do not included provision for deferred income taxes of \$8,485.

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

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

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

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	None	
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

F-41 OTHER DEFERRED CREDITS (ACCOUNT 253)

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

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

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

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

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

F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	1962-7	None		1977		
2	3%			1.5%		
3	7%			2%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978		
9	3%			1.5%		
10	4%			1.5%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	1976			11 1/2%		
15	3%			1979		
16	4%			1.5%		
17	7%			1.5%		
18	10%			7%		
19	11%			10%		
20				11%		
21		Above are ITC used prior to 12/31/76.		11 1/2%		

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

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

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

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

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

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F-45 Accumulated Deferred Income Taxes

	LMC	WR	RBW	Total
1/1/2017-Beginning Balance	46,425	15,475	81,751	143,651
Changes 2017	8,270	2,757	34,474	45,500
12/31/17-Ending Balance	54,695	18,232	116,225	189,151



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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 236,556
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	20,821
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 257,377



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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 9,241
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	1,419
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 10,660



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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 59,098
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	5,140
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 64,238



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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 168,217
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	14,262
4	Credit for plant retirement	
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ 182,479

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	None			
2				
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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		
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33			
34			
35	Total Credits from all developers or contractors agreements from which cash or property was received		\$ -

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	LMC			
2	Pump Equip - VFD	2,300	10.00%	230
3	Pump Equip - VFD	3,644	10.00%	364
4	Distribution Reservoirs & Standpipes	18,554	2.22%	412
5	Distribution Reservoirs & Standpipes	18,554	2.22%	412
6	LMC Total CIAC	43,052		1,418
7				
8	WRWC			
9	Absorption System	136,900	3.57%	4,889
10	Backwash Booster	7,000	3.57%	250
11	WRWC Total CIAC	143,900		5,139
12				
13	Rosebrook			
14	Pre-2000 Contributed Assets	100,975	Various	2,375
15	2000 Well Site Study	4,770	3.33%	159
16	2000 Well Site Testing	10,451	3.33%	348
17	2002 Mixing Tank, Mixers, etc.	12,000	3.60%	432
18	2002 Corrosion Control Equip.	11,764	3.60%	423
19	2002 Valves	11,924	2.00%	238
20	2003 Well Siting Report	6,839	3.30%	226
21	2003 Pumping Equipment	860	10.00%	-
22	2003 Water Treatment Equipment	3,347	10.00%	-
23	2003 Valves	3,223	2.00%	64
24	2003 Meters	4,063	4.50%	183
25	2004 Valve	7,735	2.00%	155
26	2004 Meters	1,433	4.50%	64
27	2004 Hydrant Extensions	3,834	2.00%	77
28	2005 Meters	2,636	5.00%	132
29	2006 Well Pump #2, Pump End, etc.	12,175	10.00%	-
30	2006 C/2 Chemical Feed Pump	1,014	10.00%	-
31	2006 Milton Roy mRoy B Pump, 3/4 HP Motor	3,576	10.00%	-
32	2008 Chevy Truck	16,578	12.86%	-
33	2011 Telemetry System	21,376	10.00%	2,138
34	2012 Water Tank Cover	172,046	2.50%	4,301
35	2012 Generator	28,242	10.00%	2,824
36	2014 Approx 18' of 6" CLS2 DI S J Pipe	2,000	2.00%	40
37	2014 Meter Sale to M. Shea - LV	200	5.00%	10
38	2014 Hydrant for stock	2,351	0.00%	-
39	2014 Hydrant	3,000	2.00%	60
40	2015 Meters (2)	296	1.00%	15
41	Rosebrook Total CIAC	448,708		14,264
42				
43	TOTALS	\$ 635,660		\$ 20,821

F-47 OPERATING REVENUES (Accounts 400)

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 492,688	\$ 201,543	46,781	20,450	663	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 492,688	\$ 201,543	46,781	20,450	663	-
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	305	85				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	24,514	18,377				
13	Total Other Operating Revenues	\$ 24,819	\$ 18,462				
14	400 Total Water Operating Revenues	\$ 517,507	\$ 220,005				
SEWER REVENUES							
16	522 Measured Revenues - General Customers	\$ 107,891	\$ 5,810				
17	536 Other Sewer Revenues	15,498	11,620				
18	Total Sewer Revenues	\$ 123,389	\$ 17,430				
19	Total Operating Revenues	\$ 640,896	\$ 237,435				

BILLING ROUTINE

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

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



F-47 OPERATING REVENUES (Accounts 400) - LAKELAND

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 127,483		5,543		158	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 127,483	\$ -	5,543	-	158	-
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	270					
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	13,900					
13	Total Other Operating Revenues	\$ 14,170	\$ -				
14	400 Total Water Operating Revenues	\$ 141,653	\$ -				
SEWER REVENUES							
16	522 Measured Revenues - General Customers	\$ 107,891					
17	536 Other Sewer Revenues	15,498					
18	Total Sewer Revenues	\$ 123,389	\$ -				
19	Total Operating Revenues	\$ 265,042	\$ -				

BILLING ROUTINE

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

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



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

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 88,352		3,975		95	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 88,352	\$ -	3,975	-	95	-
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues						
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	10,614					
13	Total Other Operating Revenues	\$ 10,614	\$ -				
14	400 Total Water Operating Revenues	\$ 98,966	\$ -				
SEWER REVENUES							
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 98,966	\$ -				

BILLING ROUTINE

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

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



F-47 OPERATING REVENUES (Accounts 400) - ROSEBROOK

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVG NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers	\$ 276,853		37,263		410	-
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 276,853	\$ -	37,263	-	410	-
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	35	85				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Total Other Operating Revenues	\$ 35	\$ 85				
14	400 Total Water Operating Revenues	\$ 276,888	\$ 85				
SEWER REVENUES							
16	522 Measured Revenues - General Customers						
17	536 Other Sewer Revenues						
18	Total Sewer Revenues	\$ -	\$ -				
19	Total Operating Revenues	\$ 276,888	\$ 85				

BILLING ROUTINE

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

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

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F-48 OPERATION AND MAINTENANCE EXPENSE (Accounts 401)

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)
1	1. SOURCE OF SUPPLY					
2	Operations					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses					
5	602 Purchased Water					
6	603 Miscellaneous Expenses					
7	604 Rents					
8	Total Operation	\$ -	\$ -			
9	Maintenance					
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	2. PUMPING EXPENSES					
21	Operations					
22	620 Operation Supervision and Engineering					
23	621 Fuel for Power Production					
24	622 Power Production Labor and Expenses					
25	623 Fuel or Power Purchased for Pumping	31,464	\$ 18,301	1,580	6,329	23,555
26	624 Pumping Labor and Expenses	60,592	26,239	15,778	14,591	30,223
27	625 Expenses Transferred-Credit	2,151	1,879			2,151
28	626 Miscellaneous Expenses					
29	627 Rents					
30	Total Operations	\$ 94,207	\$ 46,419	\$ 17,358	\$ 20,920	\$ 55,929

Note: The Company purchased Rosebrook in September 2016. As such, the 2017 Rosebrook amounts have 8 1/2 more months of expenses as compared to 2016.

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)
31	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance					
33	630 Maintenance Supervision and Engineering					
34	631 Maintenance of Structures and Improvements	5,797	2,694	2,925	404	2,468
35	632 Maintenance of Power Production Equipment					
36	633 Maintenance of Pumping Equipment	24,723	17,264	4,179	753	19,791
37	Total Maintenance	\$ 30,520	\$ 19,958	\$ 7,104	\$ 1,157	\$ 22,259
38	Total Pumping Expenses	\$ 124,727	\$ 66,377	\$ 24,462	\$ 22,077	\$ 78,188
39	3. WATER TREATMENT EXPENSES					
40	Operations					
41	640 Operation Supervision and Engineering					
42	641 Chemicals	11,229	6,864	3,410	105	7,714
43	642 Operation Labor and Expenses	30,425	13,575	3,597	3,626	23,202
44	643 Miscellaneous Expenses					
45	644 Rents					
46	Total Operation	\$ 41,654	\$ 20,439	\$ 7,007	\$ 3,731	\$ 30,916
47	Maintenance					
48	650 Operation Supervision and Engineering					
49	651 Maintenance of Structures and Improvements					
50	652 Maintenance of Water Treatment Equipment	\$ 2,219	\$ (1,113)			2,219
51	Total Maintenance	\$ 2,219	\$ (1,113)			\$ 2,219
52	Total Water Treatment Expenses	\$ 43,873	\$ 19,326	\$ 7,007	\$ 3,731	\$ 33,135
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
54	Operation					
55	660 Operation Supervision and Engineering					
56	661 Storage Facilities Expenses					
57	662 Transmission & Distribution Lines Expenses					
58	663 Meter Expenses	1,490	(368)	75	488	927
59	664 Customer Installations Expenses	1,823	1,823	1,186		637
60	665 Miscellaneous Expenses					

Note: The Company purchased Rosebrook in September 2016. As such, the 2017 Rosebrook amounts have 8 1/2 more months of expenses as compared to 2016.

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)					
64	Operations					
65	666 Rents					
66	Total Operations	\$ 3,313	\$ 1,455	\$ 1,261	\$ 488	\$ 1,564
67	Maintenance					
68	670 Maintenance Supervision and Engineering					
69	671 Maintenance of Structures and Improvements					
70	672 Maintenance of Distribution Reservoirs and Standpipes					
71	673 Maintenance of Transmission and Distribution Mains	1,960	(4,226)	797	675	488
72	674 Maintenance of Fire Mains					
73	675 Maintenance of Services	6,948	2,142	1,144	297	5,507
74	676 Maintenance of Meters	2,174	1,698			2,174
75	677 Maintenance of Hydrants	6,981	(859)			6,981
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$ 18,063	\$ (1,245)	\$ 1,941	\$ 972	\$ 15,150
78	Total Transmission and Distribution Expenses	\$ 21,376	\$ 210	\$ 3,202	\$ 1,460	\$ 16,714
79	SEWER SYSTEM EXPENSES					
80	710 Purchased Sewer Treatment	58,438	(8,601)	58,438		
81	715 Pumping Station Expenses	6,612	(524)	6,612		
82	775 Pumping Station Maintenance	12,638	2,312	12,638		
83	Total Sewer System Expenses	\$ 77,688	\$ (6,813)	\$ 77,688	\$ -	\$ -
84	5. CUSTOMER ACCOUNTS EXPENSES					
85	Operation					
86	901 Supervision					
87	902 Meter Reading Expenses	11,320	7,177	1,687	1,405	8,228
88	903 Customer Records and Collection Expenses	15,032	14,695	4,696	3,557	6,779
89	904 Uncollectible Accounts	(470)	(575)	(470)		
90	905 Miscellaneous Customer Accounts Expenses					
91	Total Customer Accounts Expenses	\$ 25,882	\$ 21,297	\$ 5,913	\$ 4,962	\$ 15,007
92	6. Sales Expenses					
93	Operations					
94	910 Sales Expenses					

Note: The Company purchased Rosebrook in September 2016. As such, the 2017 Rosebrook amounts have 8 1/2 more months of expenses as compared to 2016.

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	LMC (d)	WR (e)	Rosebrook (f)
95	7. ADMINISTRATIVE AND GENERAL EXPENSES					
96	Operations					
97	920 Administrative and General Salaries					
98	921 Office Supplies and Other Expenses	23,310	12,451	5,682	3,915	13,713
99	922 Administrative Expenses Transferred-Cr.	-				
100	923 Outside Services Employed	108,404	50,759	41,879	19,435	47,090
101	924 Property Insurance	2,905	1,158	1,162	552	1,191
102	925 Injuries and Damages					
103	926 Employee Pension and Benefits	18,476	18,476	4,787	2,338	11,351
104	927 Franchise Requirements					
105	928 Regulatory Commission Expenses	33,496	14,358	23,792	8,175	1,529
106	929 Duplicate Charges Cr.					
107	930 Miscellaneous General Expenses	12,502	6,088	3,605	1,813	7,084
108	931 General Rents					
109	Total Operation	\$ 199,093	\$ 103,290	\$ 80,907	\$ 36,228	\$ 81,958
110	Maintenance					
111	950 Maintenance of General Plant	4,514	\$ 1,014	\$ 900	\$ 550	\$ 3,064
112	Total Administrative and General Expenses	\$ 203,607	\$ 104,304	\$ 81,807	\$ 36,778	\$ 85,022
113	Total Operation and Maintenance Expenses	\$ 497,153	\$ 204,701	\$ 200,079	\$ 69,008	\$ 228,066
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES						
	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)		
114	Source of Supply Expenses	\$ -	\$ -	\$ -		
115	Pumping Expenses	94,207	30,520	124,727		
116	Water Treatment Expense	41,654	2,219	43,873		
117	Transmission and Distribution Expenses	3,313	18,063	21,376		
118	Sewer System Expenses	65,050	12,638	77,688		
119	Customer Accounts Expenses	25,882		25,882		
120	Sales Expenses					
121	Administrative and General Expenses	199,093	4,514	203,607		
122	Total	\$ 429,199	\$ 67,954	\$ 497,153		

Note: The Company purchased Rosebrook in September 2016. As such, the 2017 Rosebrook amounts have 8 1/2 more months of expenses as compared to 2016.

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment Account 406			
2	Mains	\$ 106,627	3.125%	\$ 3,269
3	Hydrants	1,224	3.125%	\$ 1,089
4				
5				
6				
7				
8				
9				
10	TOTAL	\$ 107,851		\$ 4,358
11	AMORTIZATION EXPENSE-OTHER			
12	Amortization of Limited Term Plant-Account 407.1			
13	None			
14				
15				
16				
17				
18				
19				
20	TOTAL			
21	Amortization of Property Losses-Account 407.2			
22	None			
23				
24				
25				
26				
27				
28				
29	TOTAL			
30	Amortization of Other Utility Charges-Account 407.3			
31	None			
32				
33				
34				
35				
36				
37				
38	TOTAL			
39	TOTAL-Account 407			\$ -

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2							
3							
4							
5							
6							
7							
8	STATE						
9	Business Tax	970		970			
10	Utility Property Tax	6,523	6,523				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	LOCAL						
17	Real Estate	24,197	24,197				
18							
19							
20							
21							
22							
23							
24	TOTALS	\$ 31,690	\$ 30,720	\$ 970			

Provision for Deferred taxes 27,800
 Income Taxes \$ 28,770



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED			
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)
1	FEDERAL					
2						
3						
4						
5						
6						
7						
8	STATE					
9	Business Tax	970		970		
10	Utility Property Tax	1,974	1,974			
11	Other Taxes & Licenses	-				
12						
13						
14						
15						
16	LOCAL					
17	Real Estate	6,261	6,261			
18						
19						
20						
21						
22						
23						
24	TOTALS	\$ 9,205	\$ 8,235	\$ 970		
	Provision for Deferred taxes			(167)		
	Income Taxes			\$ 803		



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2							
3							
4							
5							
6							
7							
8	STATE						
9	Business Tax	-					
10	Utility Property Tax	1,180	1,180				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	LOCAL						
17	Real Estate	9,373	9,373				
18							
19							
20							
21							
22							
23							
24	TOTALS	\$ 10,553	\$ 10,553	\$ -			

Provision for Deferred taxes
Income Taxes

6.904
\$ 6,904



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2							
3							
4							
5							
6							
7							
8	STATE						
9	Business Tax	-					
10	Utility Property Tax	3,369	3,369				
11	Other Taxes & Licenses	-					
12							
13							
14							
15							
16	LOCAL						
17	Real Estate	8,563	8,563				
18							
19							
20							
21							
22							
23							
24	TOTALS	\$ 11,932	\$ 11,932	\$ -			
	Provision for Deferred taxes			21,063			
	Income Taxes			\$ 21,063			

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

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

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

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

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

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

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

Report by utility departments the revenues, costs, expenses, and net income from merchandising , jobbing and contract work during year. Report also the applicable taxes included in Accounts 408 and 409 and income after such taxes. Give the basis of any allocation of expenses between utility and merchandising, jobbing and contract work activities. NONE

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	Revenues:				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6					
7					
8					
9					
10	Total Revenues (Account 415).....	\$ -			\$ -
11	Costs and Expenses:				
12	Cost of Sales (list major classes of cost)...				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	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 ACCOUNTS ANALYSIS
(Accounts 419, 421, and 426)**

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

Line No.	Item (a)	Amount (b)
1	Interest and Dividend Income (Account 419)	
2	CoBank Dividend	\$ 6,032
3	Other Interest	1
4		
5		
6		
7		
8		
9		
10		
11		
12	Total	\$ 6,033
13	Nonutility Income (Account 421)	
14	None	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	\$ -
25	Miscellaneous Nonutility Expenses (Account 426)	
26	None	
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	Total	\$ -

F-55 EXTRAORDINARY ITEMS (Accounts 433 and 434)

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

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

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

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

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

F-57 DONATIONS AND GIFTS

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

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

F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Operation			
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	Maintenance			
11	Source of Supply			-
12	Pumping			-
13	Water Treatment			-
14	Transmission and Distribution			-
15	Administrative and General			-
16	Total Maintenance	\$ -		\$ -
17	Total Operation and Maintenance	\$ -		\$ -
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	Utility Plant			
27	Construction (by utility departments)			
28	Plant Removal (by utility departments)			
29	Other Accounts (Specify)			
30				
31				
32				
33				
34				
35				
36				
37	Total Other Accounts	\$ -		\$ -
38	Total Salaries and Wages	\$ -		\$ -

S-1 REVENUE BY RATES

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

Line No.	Water Systems Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers					
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22	Totals, Account 461 Metered Sales to General Customers	46,781	492,688	663	70.56	10.53
23	Totals, Account 462 Fire Protection Revenue		\$ -			
24	Totals, Account 466 Sales for Resale					
25	Totals, Account 467 Interdepartmental Sales					
26	TOTALS (Account 460-467)	46,781	492,688	663	70.56	10.53

	Sewer System Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
	Totals, Account 522 Measured Revenues	-	107,891	156	-	
	TOTALS (ACCOUNT 522)		\$ 107,891	156		

S-4 WATER TREATMENT FACILITIES

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

S-5 WELLS

Name/ID	Type*	Depth (ft)	Year Installed	Treatment If Separate From Pump Station**	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals)
A Belmont #1	B	300	1969	None	30	30	3	
A Belmont #4	GP	28	1994	Corrosion Control/pH Adjustment	40	40	10	
A Belmont #5	B	880	2007	None	22	32	10	
Total								6,466,896
A Bow Well #1	Dr	426	1966		3	5	1	
A Bow Well #2	Dr	900	1966		18	17	3	
A Bow Well #3	Dr	1045	1987		20	40	5	
Total								5,610,755
Rosebrook Well 1	GP	52	1973	C	300	350	50	
Rosebrook Well 2	GP	46	2004	C	300	435	60	
Total								39,882,600
								51,960,251

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

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

S-6 PUMP & LIFT STATIONS

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

Name/ID	Area Served	# of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals)	Total Atmospheric Storage (gals)	Total Pressure Storage (gals)	Type of Treatment**
A Belmont Pump #1	Granite Ridge	2	3	30	N/A	0	300	None
A Belmont Pump #2	All Customers	3	10	62	6,466,896	0	0	Corrosion Control/PH Adjustmont
A Belmont Maple Hill Sewer Lift Station	Maple Hill	2	3	60	N/A	0	0	
A Bow Storage Building	System	0			N/A	30,000		
A Bow Pump House	System	2	5	160	5,610,755		5,000	C, F
Aetna / Gould	Bretton Woods	2	60	290	39,882,600	650,000		C

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

S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside pump stations)

Name/ID	Type	Material	Size (gal)	Year Installed	Open/Covered	Overflow Elev.	Area Served
A Belmont #1	Concrete	Concrete	20,000	1979	Covered	1001 ft.	All Customers
A Belmont #2	Concrete	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Belmont #3	Concrete	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
A Bow	Storage	Steel	15,000	unavailable	Covered	12'	All Customers
Rosebrook Tank 1	Storage	Concrete	650,000	1973	Covered	12'6"	Bretton Woods

S-8 ACTIVE SERVICES, MEASURED AND FLAT RATES

(Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	12"	TOTAL
Non-Fire Services	447	159	49	4	3	3		1			666
Fire Services											
Meters	447	159	49	4	3	3		1			666
Hydrants											
	Municipal:	0		Private:	64						64

S-9 NUMBER AND TYPE OF CUSTOMERS

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

* Denote with "(E)" if estimate

S-10 TRANSMISSION AND DISTRIBUTION MAINS

(Length of Mains in Feet)

	Iron		PVC	Non-PVC Plastic	Transite	Cement	Galvanized Steel	Copper	TOTAL
	Ductile	Cast							
1"							2,450		2,450
1 1/2"									
2"			600				190		790
3"			7,460						7,460
4"	510		10,160						10,670
6"	2,818		4,900						7,718
8"	15,045		7,430	1,200					23,675
10"	3,700								3,700
12"	2,410								2,410
14"									
16"	10,305								10,305
18"									
20"									
24"									
30"									
36"									
42"									
48"									
TOTAL	34,788		30,550	1,200			2,640		69,178

		December-16	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17	
BELMONT	Production (gals)	507,516	500,742	464,760	534,356	550,388	610,840	574,174	616,478	540,036	605,636	455,484	489,636	544,366	Total
															6,466,896.00
	Consumption (gals)	399,776	431,536	387,726	447,685	436,967	490,733	468,758	532,307	468,278	527,288	385,512	432,906	513,681	Total
															5,543,377.00
UAW		21.23%	13.82%	16.58%	16.22%	17.61%	19.66%	14.88%	13.65%	13.29%	12.94%	15.36%	11.59%	5.64%	14.28%

BOW	Production (gals)	378,331	433,429	393,665	378,391	417,825	482,191	463,745	541,328	502,147	545,367	485,108	474,636	612,836	Total
															5,730,568.00
	Consumption (gals)	296,350	332,232	259,952	281,054	294,256	358,673	362,339	464,141	347,962	365,289	307,690	283,223	320,533	Total
															3,975,344.00
UAW		21.67%	23.35%	33.97%	25.72%	29.57%	25.62%	21.87%	14.26%	30.71%	33.39%	36.57%	40.33%	47.70%	30.63%

		December-16	January-17	February-17	March-17	April-17	May-17	June-17	July-17	August-17	September-17	October-17	November-17	December-17	
BRETTON WOODS	Production (gals)	4,315,300	3,474,200	3,746,400	3,344,300	2,197,500	2,323,000	2,809,900	3,678,700	3,768,700	3,239,000	3,301,200	3,312,600	4,687,200	Total
															39,832,700.00
	Consumption (gals)	10,663,000			10,564,900				10,674,700			13,496,300			Total
															37,262,699.00
UAW		12.31%	16.40%	13.47%	7.23%	-1.54%	-49.00%	18.13%	6.37%	11.08%	8.24%	17.53%	12.13%	1.43%	6.57%

232000	1649000	1977000	1946000	1725000	1508000	1758000	2330000	2225520	1909493		BW202
0	111000	0	0	0	0	0	0	0	0	0	Monthly Billing BW337123
397000	0	0	0	0	0	0	0	0	0	0	Started this BW337124
17000	15000	16000	12000	3000	0	9000	17000	13000	5527		month BW01
15000	8000	24000	9000	2000	7480	9000	9000	2000	2012		BW02
87000	85000	149000	64000	30000	598400	9000	164870	169580	145890		BW03
1000	1000	0	2000	740	7704	920	1250	910	1132		BW04
34000	31000	31000	39000	17000	157080	36000	51000	51000	42858		BW05
2000	1000	1000	1000	0	0	36000	0	0	99		BW06
24000	25000	30900	24000	19000	149600	30000	50040	50860	49840		BW07
36000	25000	22000	43000	40000	254320	51000	83328	103660	75086		BW08
237000	215000	272000	238000	64000	172040	27000	47000	38000	46000		BW09
14000	14000	14000	15000	4730	12492	1600	1860	1710	1209		BW10
49000	58000	47000	50000	43000	299200	48000	50934	54792	50108		BW11
16000	11000	3000	4000	3130	15334	5090	6900	7720	5636		BW12
3,249,000	2,245,000	2,585,000	2,447,900	1,951,600	3,181,650	2,070,610	2,813,182	2,719,752	2,340,890		
3,009,000.00			7,282,000.00			7,153,860.00			9,894,434.00		
1,604,698.00			1,966,743.00			839,151.00			2,173,478.00		
534,898.00	655,581.00	655,581.00	655,581.00	279,717.00	279,717.00	279,717.00	631,254.00	631,254.00	1,262,507.00		