

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

1. Name of utility Abenaki Water Company

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

Name Debra Kirven

Title Controller

Street 600 Lindley Street

City/State Bridgeport, CT

Zip Code 06606

3. Telephone: Area Code 203 Number 362-3001

4. Officers or individual to whom the N. H. UTILITY ASSESSMENT and ASSESSMENT BILLING ADDRESS should be mailed:

ASSESSMENT BOOK

ASSESSMENT BILLING ADDRESS

Name Mike Appicelli

Name Mike Appicelli

Title Director of Taxes

Title Director of Taxes

Street 600 Lindley Street

Street 600 Lindley Street

City/State Bridgeport, CT

City/State Bridgeport, CT

Zip Code 06606

Zip Code 06606

5. Telephone: Area Code 203 Number 362-3011

Telephone: Area Code 203 Number 362-3011

6. The names and titles of principal officers that changed are:

Name

Title

REMARKS: _____

The above information is requested for our office directory.

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

A-2 IDENTITY OF RESPONDENT

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

1. Give the exact name under which the utility does business:

Abenaki Water Company

2. Full name of any other utility acquired during the year and date of acquisition:

N/A

3. Location of principal office:

32 Artisan Ct., #2, Gilford, NH 03249

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

Corporation

5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law:

Incorporated June 19, 2013 under NH law

6. If incorporated under special act, given charter and session date:

N/A

7. Give date when company was originally organized and date of any reorganization:

June 19, 2013 / No reorg.

8. Name and address of principal offices of any corporations, trusts or associations owning, controlling or operated by the respondent:

Aquarion Water Company, 835 Main Street, Bridgeport, CT 06604

9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by the respondent:

None

10. Date when respondent first began to operate as a utility*:

February 14, 2014

11. If the respondent is engaged in any business not related to utility operations, give particulars:

None

12. If the status of the respondent has changed during the year in respect to any of the statements made above, give particulars, including dates:

None

13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give dates on which permission was granted to operate under N.H. Rev. Stat. Ann. 374:25, **Exceptions** and N.H. Rev. Stat. Ann. 374:26 **Permission**.

N/A

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


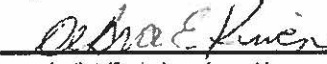
A - 3 OATH

ABENAKI WATER COMPANY

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2022

State of Connecticut
County of Fairfield ss.

We, the undersigned, Daniel R. Lawrence and Debra E. Kirven
of the Abenaki Water Company utility, on our oath do severally say that the foregoing report has been
prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined
the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect
to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts
and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which
report is made.

 Vice President
(or other chief officer)
 Controller
(or other officer in charge of accounts)

Subscribed and sworn to before me this
31st day of May 2023
Maria A. Seavey
My Commission Expires 4/30/24

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

A-4 LIST OF OFFICERS

effective 12/1/21

Line No.	Title of Officer	Name	Residence	Compensation	Charged to Abenaki
1	Chief Executive Officer	Werner J. Schweiger	107 Selden St. Berlin, CT 06037		-
2	President and Chief Operating Officer	Donald J. Morrissey	835 Main St., Bridgeport, CT 06604		-
3	Executive Vice President, Chief Financial Officer and Treasurer	John M. Moreira	247 Station Dr., Westwood, MA 02090		-
4	Vice President, Engineering and Real Estate	Daniel R. Lawrence	600 Lindley St., Bridgeport, CT 06606		-
5	Vice President, Administration	Lucia A. Teixeira	835 Main St., Bridgeport, CT 06604		-
6	Vice President, Supply Operations and Sustainability	Robert J. Ulrich	505 Huntington St., Shelton, CT 06484		-
7	Vice President, Operations and Utility Innovation	John P. Walsh	835 Main St., Bridgeport, CT 06604		-
8	Secretary	Florence J. Iacono	800 Boylston St. 17th Floor, Boston, MA 02199		-
10					-
11					-
12					-

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended*	Annual Fees
14	Donald J. Morrissey	835 Main St., Bridgeport, CT 06604	1 yr	07/2023	3	None
15	John P. Walsh	835 Main St., Bridgeport, CT 06604	1 yr	07/2023	3	None
16	Lucy A. Teixeira	835 Main St., Bridgeport, CT 06604	1 yr	07/2023	3	None
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						

*includes unanimous written consents in lieu of meetings

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

Class A or B Utility

A-5 SHAREHOLDERS AND VOTING POWER

Line No.					
1	Indicate total of voting power of security holders at close of year: 2022 Votes: N/A				
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	Common 1				
4	Preferred				
5	Indicate the total number of votes cast at the latest general meeting: N/A				
6	Give date and place of such meeting: N/A				
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 of more of the voting stock:				
(Section 7, Chapter 182, laws of 1933)					
	Name	Address	No of Votes	Number of Shares Owned	
				Common	Preferred
8	Aquanon Water Company	835 Main Street, Bridgeport, CT 06604	N/A	100	-
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires
11	Donald J. Morrissey	835 Main St., Bridgeport, CT 06604	1 yr	07/2023
12	John P. Walsh	835 Main St., Bridgeport, CT 06604	1 yr	07/2023
13	Lucy A. Teixeira	835 Main St., Bridgeport, CT 06604	1 yr	07/2023
14				
15				
16				
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20				
21				
22				
23				
24				
25				

A-6 LIST OF TOWNS SERVED

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

Line No.	Town	Population of Area	Number of Customers	Line No.	Town	Number of Customers
1	Belmont - water	7,421	182	16	Sub Totals Forward	735
2	Bethlehem	2,519	3	17		
3	Bow	8,319	95	18		
4	Carroll	831	372	19		
5	Gilford	7,799	42	20		
6	Jefferson	1,057	41	21		
7				22		
8				23		
9				24		
10				25		
11				26		
12				27		
13				28		
14				29		
15	Sub Totals Forward	27,946	735	30	Totals	735

<https://www.nh.gov/osi/data-center/population-estimates.htm>

2021 estimate

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	Simply Water		142,997
2	NH Generator Installers		102,280
3	PKF O'Connor Davies, LLC		87,300
4	Tighe & Bond		58,922
5	Eversource		58,327
6	Quirk Chevrolet NH		49,276
7	AMTECH Tank Lining & Repair		47,308
8	LRW Water Service		31,883
9	Rowell's Services		25,065
10	Harcros Chemicals		21,396
11	Harper Haines Fluid Control, Inc.		15,880
12	Stephen St Cyr & Associates		15,661
13	Horizons Engineering, Inc.		15,398
14	Underground Testing & Services, LLC		15,000
15	Town of Bow		14,660
16	MPX		13,804
17	Boyers Truck Equipment		13,420
18	NH Brown Law, PLLC		13,213
19	Town of Carroll, NH		13,158
20	Unitil		12,373
21	Pollard Water		12,080
22	Granite State Analytical Service		11,679
23	Town of Belmont		10,860
24	Results Engineering		10,402
25			792,341

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

Class A or B Utility



A-8 MANAGEMENT FEES AND EXPENSES

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

Line No. (a)	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 Expenses (h)	To Other Accounts (i)
1	Aquarion Water Company of CT	12/1/2021	Indefinite	Accounting/information technology/customer service/regulatory/taxes/water quality	\$ 35,181		\$ 35,181	
2	Aquarion Water Company	12/1/2021	Indefinite	Management/finance/corporate communications	\$ 2,781		\$ 2,781	
3								
4								
5								
6								
7								
8								
9								
10								
11								
Totals					\$ 37,962	\$ -	\$ 37,962	\$ -

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	Aquarion Water Company of CT	923011, 923015, 905011, 905015, 906011, 906015,	Various	\$ 35,181
13				
14				
15	Aquarion Company	923100	Outside services employed	2,781
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37			Total	\$ 37,962

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

Class A or B Utility

**A-10 BUSINESS 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 Asset	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	NONE						
2							
3							
4							
5							
6							
7							
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Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

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 A3, Oath, identifying the parties, amounts, dates and product, asset or service involved.

PART I - 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	Aquarion Water Company of CT	Accounting/information technology/customer service/regulatory/taxes/water quality	12/1/2021	P	\$ 35,181
2					
3					
4					
5	Aquarion Company	Management/Finance/Corporate Communication	12/1/2021	P	\$ 2,781
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Annual Report of Abenaki Water Company - Water Systems		Year Ended December 31, 2022
A-12 IMPORTANT CHANGES DURING THE YEAR		
<p>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.</p>		
1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.		NONE
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization.		NONE
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year.		See F-10
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year.		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

Annual Report of Abenaki Water Company - Water Systems		Year Ended December 31, 2022
A-12 IMPORTANT CHANGES DURING THE YEAR (cont'd)		
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.		NONE
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected.		NONE
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.		N/A
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

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

TABLE F-1 BALANCE SHEET
Assets and Other Debits

Line No.	Account Title(Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
UTILITY PLANT					
1	Utility Plant(101-106)	F-6	\$ 4,320,252	\$ 3,357,673	\$ 962,579
2	Less: Accumulated Depr. and Amort.(108-110)	F-6	1,824,435	1,670,403	154,032
3	Net Plant		2,495,817	1,687,270	808,547
4	Utility Plant Acquisition Adj.(Net)(114-115)	F-7	-	-	-
5	Total Net Utility Plant		2,495,817	1,687,270	808,547
OTHER PROPERTY AND INVESTMENTS					
6	Nonutility Property(121)	F-14	-	-	-
7	Less: Accumulated Depr. and Amort.(122)	F-15	-	-	-
8	Net Nonutility Property		-	-	-
9	Investment in Associated Companies(123)	F-16	-	-	-
11	Utility Investments(124)	F-16	-	-	-
12	Other Investments(125)	F-16	11,301	11,301	-
13	Special Funds(126-128)	F-17	-	-	-
14	Total Other Property and Investments		11,301	11,301	-
CURRENT AND ACCRUED ASSETS					
16	Cash(131)	-	77	126,192	(126,115)
17	Special Deposits(132)	F-18	-	-	-
18	Other Special Deposits(133)	F-18	-	-	-
19	Working Funds(134)	-	-	-	-
20	Temporary Cash Investments(135)	F-16	-	-	-
21	Accounts and Notes Receivable - Net(141-144)	F-19	55,114	17,724	37,390
22	Account Receivable from Assoc. Co.(145)	F-21	-	-	-
23	Notes Receivable from Assoc. Co.(146)	F-21	-	-	-
24	Materials and Supplies(151-153)	F-22	18,817	14,583	4,234
25	Stores Expense(161)	-	-	-	-
26	Prepayments - Other(162)	F-23	3,406	4,727	(1,321)
27	Prepaid Taxes(163) *	F-38	8,861	(2,264)	11,125
28	Interest and Dividends Receivable(171)	F-24	-	-	-
29	Rents Receivable(172)	F-24	-	-	-
30	Accrued Utility Revenue(173)	F-24	13,944	48,941	(34,997)
31	Misc. Current and Accrued Assets(174)	F-24	-	-	-
32	Total Current and Accrued Assets		100,219	209,903	(109,684)
DEFERRED DEBITS					
32	Unamortized Debt Discount & Expense(181)	F-25	3,282	3,653	(371)
33	Extraordinary Property Losses(182)	F-26	-	-	-
34	Prelim. Survey & Investigation Charges(183)	F-27	-	-	-
35	Pension Cost(165)	-	-	-	-
36	Temporary Facilities(185)	-	-	-	-
37	Miscellaneous Deferred Debits(186)	F-28	162,368	336,324	(173,956)
38	Research & Development Expenditures(187)	F-29	-	-	-
39	Accumulated Deferred Income Taxes(190)	F-30	-	-	-
40	Total Deferred Debits		165,650	339,977	(174,327)
TOTAL ASSETS AND OTHER DEBITS					
			\$ 2,772,988	\$ 2,248,451	\$ 524,537

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	1,291,568	1,291,568	-
8	Discount on Capital Stock(212)	F-34	-	-	-
9	Capital Stock Expense(213)	F-34	-	-	-
10	Retained Earnings(214-215)	F-3	(416,687)	(45,384)	(371,303)
11	Reacquired Capital Stock(216)	F-31	-	-	-
12	Total Equity Capital		874,881	1,246,184	(371,303)
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	91,008	72,900	18,108
17	Total Long-Term Debt		91,008	72,900	18,108
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable(231)	-	129,864	124,250	5,614
19	Notes Payable(232)	F-36	-	-	-
20	Accounts Payable to Associated Companies(233)	F-37	-	-	-
21	Notes Payable to Associated Companies(234)	F-37	907,989	175,777	732,212
22	Customer Deposits(235)	-	-	-	-
23	Accrued Taxes(236)	F-38	-	-	-
24	Accrued Interest(237)	-	-	-	-
25	Accrued Dividends(238)	-	-	-	-
26	Matured Long-Term Debt(239)	F-39	7,099	5,451	1,648
27	Matured Interest(240)	F-39	-	-	-
28	Misc. Current and Accrued Liabilities(241)	F-39	40,959	5,704	35,255
29	Total Current and Accrued Liabilities		1,085,911	311,182	774,729
DEFERRED CREDITS					
30	Unamortized Premium on Debt(251)	F-25	-	-	-
31	Advances For Construction(252)	F-40	-	-	-
32	Other Deferred Credits(253)	F-41	181,836	171,062	10,774
33	Accumulated Deferred Investment Tax Credits(255)	F-42	-	-	-
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization(281)	F-45	-	-	-
36	Liberalized Depreciation(282)	F-45	98,738	82,225	16,513
37	Other(283)	F-45	16,545	(13,766)	30,311
38	Total Deferred Credits		297,119	239,521	57,598
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	F-44	-	-	-
43	Total Operating Reserves		-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions in Aid of Construction(271)	F-46	871,853	803,660	68,193
45	Accumulated Amortization of C.I.A.C.	F-46	447,784	424,996	22,788
46	Total Net C.I.A.C.		424,069	378,664	45,405
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 2,772,988	\$ 2,248,451	\$ 524,537



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	1,291,568	1,291,568	-
8	Discount on Capital Stock(212)	F-34	-	-	-
9	Capital Stock Expense(213)	F-34	-	-	-
10	Retained Earnings(214-215)	F-3	(416,687)	(45,384)	(371,303)
11	Reacquired Capital Stock(216)	F-31	-	-	-
12	Total Equity Capital		874,881	1,246,184	(371,303)
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	91,008	72,900	18,108
17	Total Long-Term Debt		91,008	72,900	18,108
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable(231)	-	129,864	124,250	5,614
19	Notes Payable(232)	F-36	-	-	-
20	Accounts Payable to Associated Companies(233)	F-37	7,989	-	7,989
21	Notes Payable to Associated Companies(234)	F-37	900,000	175,777	724,223
22	Customer Deposits(235)	-	-	-	-
23	Accrued Taxes(236)	F-38	-	-	-
24	Accrued Interest(237)	-	-	-	-
25	Accrued Dividends(238)	-	-	-	-
26	Matured Long-Term Debt(239)	F-39	7,099	5,451	1,648
27	Matured Interest(240)	F-39	-	-	-
28	Misc. Current and Accrued Liabilities(241)	F-39	40,959	5,704	35,255
29	Total Current and Accrued Liabilities		1,085,911	311,182	774,729
DEFERRED CREDITS					
30	Unamortized Premium on Debt(251)	F-25	-	-	-
31	Advances For Construction(252)	F-40	-	-	-
32	Other Deferred Credits(253)	F-41	181,836	171,062	10,774
33	Accumulated Deferred Investment Tax Credits(255)	F-42	-	-	-
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization(281)	F-45	-	-	-
36	Liberalized Depreciation(282)	F-45	98,738	82,225	16,513
37	Other(283)	F-45	16,545	(13,766)	30,311
38	Total Deferred Credits		297,119	239,521	57,598
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	F-44	-	-	-
43	Total Operating Reserves		-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions in Aid of Construction(271)	F-46	871,853	803,660	68,193
45	Accumulated Amortization of C.I.A.C.	F-46	447,784	424,996	22,788
46	Total Net C.I.A.C.		424,069	378,664	45,405
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 2,772,988	\$ 2,248,451	\$ 524,537

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

NOTES TO BALANCE SHEET (F-1)

<p>1. The space below is provided for important notes regarding the balance sheet or any account thereof.</p> <p>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 cumulative preferred stock.</p> <p>3. Give a concise explanation of any retained earnings restriction and state the amount of retained earnings affected by such restriction.</p> <p>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.</p>
<p>NONE</p>

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

TABLE 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	\$ 586,158	\$ 606,781	\$ (20,623)
2	Operating Expenses:				
3	Operation and Maintenance Expense(401)	F-48	874,346	539,356	334,990
4	Depreciation Expense(403)	F-12	155,126	114,712	40,414
5	Amortization of Contribution in Aid of Construction(405)	F-46.4	(22,788)	(22,857)	69
6	Amortization of Utility Plant Acquisition Adjustment(406)	F-49	-	(13,484)	13,484
7	Amortization Expense - Other(407)	F-49	-	7,512	(7,512)
8	Taxes Other Than Income(408.1-408.13)	F-50	53,144	47,819	5,325
9	Income Taxes(409.1,410.1,411.1,412.1)	-	(102,136)	(137,360)	35,224
10	Total Operating Expenses		957,692	535,698	421,994
11	Net Operating Income(Loss)		(371,534)	71,083	(442,617)
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		(371,534)	71,083	(442,617)
OTHER INCOME AND DEDUCTIONS					
15	Revenues from Merchandising, Jobbing, and Contract Work(415)	F-53	2,751	300	2,451
16	Costs and Expenses of Merchandising, Jobbing, and Contract Work(416)	F-53	(1,342)	-	(1,342)
17	Equity in Earning of Subsidiary Companies(418)	-	-	-	-
18	Interest and Dividend Income(419)	F-54	-	-	-
19	Allow. for Funds Used During Construction(420)	F-54	-	-	-
20	Nonutility Income(421)	F-54	(83)	9,844	(9,927)
21	Gains(Losses) From Disposition Nonutility Property(422)	-	-	-	-
22	Miscellaneous Nonutility Expenses(426)	F-54	-	(539,289)	539,289
23	Total Other Income and Deductions		1,326	(529,145)	530,471
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-35/36	12,498	15,221	(2,723)
28	Amortization of Debt Discount & Expense(428)	F-25	372	31	341
29	Amortization of Premium on Debt(429)	F-25	-	-	-
30	Total Interest Expense		12,870	15,252	(2,382)
31	Income Before Extraordinary Income		(383,078)	(473,314)	90,237
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)			\$ (383,078)	\$ (473,314)	\$ 90,237

F-2 STATEMENT OF INCOME by WATER SYSTEM

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	LWC Water (c)	WR (d)	Rosebrook (e)	Tioga Gillford Village (f)	Tioga Belmont (g)	Total (h)
	UTILITY OPERATING INCOME							
1	Operating Revenues(400)	F-47	116,686	85,360	333,555	32,490	18,067	586,158
2	Operating Expenses:							
3	Operating and Maintenance Expense (401)	F-48	162,258	180,908	367,796	107,688	55,697	874,347
4	Depreciation Expense (403)	F-12	40,353	36,070	61,738	8,263	8,701	155,126
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(828)	(5,139)	(12,708)	(2,295)	(1,818)	(22,788)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	-	-	-	-	-	-
7	Amortization Expense-Other (407)	F-49	-	-	-	-	-	-
8	Taxes Other Than Income (408.1-408.13)	F-50	7,879	12,899	21,127	5,199	6,040	53,144
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		(18,385)	(20,427)	(49,027)	(7,149)	(7,148)	(102,136)
10	Total Operating Expenses		191,277	204,311	388,926	111,706	61,472	957,692
11	Net Operating Income (Loss)		(74,591)	(118,952)	(55,371)	(79,216)	(43,405)	(371,535)
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		(74,591)	(118,952)	(55,371)	(79,216)	(43,405)	(371,535)
	OTHER INCOME AND DEDUCTIONS							
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	-	2,651	-	100	-	2,751
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	-	-	(1,342)	-	-	(1,342)
17	Equity in Earnings of Subsidiary Companies (418)		-	-	-	-	-	-
18	Interest and Dividend Income (419)	F-54	-	-	-	-	-	-
19	Allow. for funds Used During Construction (420)		-	-	-	-	-	-
20	Nonutility Income (421)	F-54	(15)	(17)	(40)	(6)	(6)	(83)
21	Gains (Losses) Form Disposition Nonutility Property (422)		-	-	-	-	-	-
22	Miscellaneous Nonutility Expenses (426)	F-54	-	-	-	-	-	-
23	Total Other Income and Deductions		(15)	2,635	(1,382)	94	(6)	1,326
	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	1,977	2,197	5,272	1,527	1,526	12,498
28	Amortization of Debt Discount & Expense (428)	F-25	-	-	-	185	187	372
29	Amortization of Premium on Debt (429)	F-25	-	-	-	-	-	-
30	Total Interest Expense		1,977	2,197	5,272	1,711	1,713	12,869
31	Income Before Extraordinary Items		(76,583)	(118,514)	(62,024)	(80,833)	(45,124)	(383,078)
	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)		(76,583)	(118,514)	(62,024)	(80,833)	(45,124)	(383,078)

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ (45,384)	\$ 132,378	\$ (177,762)
2	Balance Transferred from Income (435)	(383,078)	(473,314)	90,236
3	Appropriations of Retained Earnings (436)	-	-	-
4	Dividends Declared - Preferred Stock (437)	-	-	-
5	Dividends Declared - Common Stock (438)	-	-	-
6	Adjustments to Retained Earnings (439)	38,792	295,552	(256,760)
7	Net Change to Unappropriated Retained Earnings	(344,286)	(177,762)	(166,524)
8	Unappropriated Retained Earnings (end of period) (215)	(389,670)	(45,384)	(344,286)
9	Appropriated Retained Earnings (214)	-	-	-
10	Total Retained Earnings (214, 215)	\$ (389,670)	\$ (45,384)	\$ (344,286)

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

Line No.	Item (a)	Amount (e)
1	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)	
2	1. Report in detail the items included in the following accounts during the year: 436	
3	Appropriations of Retained Earnings: 436, Adjustments to Retained Earnings	
4	2. Show separately the income tax effect of items shown in account 439, Adjustments to	
5	Retained Earnings	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16	APPROPRIATED RETAINED EARNINGS (Account 214)	
17	State Balance and purpose of each appropriated Retained Earnings amount at end of year	
18	and give accounting entries for any applications of Appropriated Retained Earnings during	
19	the year.	
20	NONE	
	Balance - end of year	



Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ (45,384)	\$ 132,378	\$ (177,762)
2	Balance Transferred from Income (435)	(383,078)	(473,314)	90,236
3	Appropriations of Retained Earnings (436)	-	-	-
4	Dividends Declared - Preferred Stock (437)	-	-	-
5	Dividends Declared - Common Stock (438)	-	-	-
6	Adjustments to Retained Earnings (439)	11,775	295,552	(283,777)
7	Net Change to Unappropriated Retained Earnings	(371,303)	(177,762)	(193,541)
8	Unappropriated Retained Earnings (end of period) (215)	(416,687)	(45,384)	(371,303)
9	Appropriated Retained Earnings (214)	-	-	-
10	Total Retained Earnings (214, 215)	\$ (416,687)	\$ (45,384)	\$ (371,303)

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

Line No.	Item (a)	Amount (e)
1	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 215)	
2	1. Report in detail the items included in the following accounts during the year: 436	
3	Appropriations of Retained Earnings: 436, Adjustments to Retained Earnings	
4	2. Show separately the income tax effect of items shown in account 439, Adjustments to	
5	Retained Earnings	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16	APPROPRIATED RETAINED EARNINGS (Account 214)	
17	State Balance and purpose of each appropriated Retained Earnings amount at end of year	
18	and give accounting entries for any applications of Appropriated Retained Earnings during	
19	the year.	
20	NONE	
20	Balance - end of year	

TABLE F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

Line No.	Sources of Funds (a)	2022 (b)	2021 (c)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ (383,078)	\$ (473,314)
3	Adjustment to Retained Earnings	38,792	295,552
4	Depreciation	155,126	114,712
5	Amortization of CIAC	(22,788)	(22,857)
6	Deferred Income Taxes and Investment Tax Credit (Net)	46,823	(13,336)
7	Capitalized Allowance For Funds Used During Construction	-	-
8	Other (Net): Change in current assets and liabilities	370,618	406,714
9	Total From Internal Sources Exclusive of Extraordinary Items	205,493	307,471
10	Extraordinary Items - Net of Income Taxes (A)	-	-
11	Total From Internal Sources	205,493	307,471
12	Less dividends - preferred	-	-
13	- common	-	-
14	Net From Internal Sources	205,493	307,471
15	External Sources:		
16	Long-term debt (B) (C)	-	-
17	Preferred Stock (C)	-	-
18	Common Stock (includes paid in capital) (C)	-	266,328
19	Net Increase in Short Term Debt (D)	-	-
20	Other (Net)_ Contributions and Advances	68,193	26,901
21		-	-
22	Total From External Sources	68,193	293,229
23	Other Source (E)		
24	Net Decrease in Working Capital Excluding Short-term Debt	-	-
25	Other	-	-
26	Total Financial Resources Provided	\$ 273,686	\$ 600,700

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 group.
- 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 current year in this statement and that shown on schedule F-2, line 35 of this report should be explained.
 - Bonds, debentures and other long-term debt.
 - Net proceeds and payments.
 - Include commercial paper.
 - Such as net increases or decreases in working capital excluding short-term debt, purchases or sale of other noncurrent 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.

Class A or B Utility

REQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

TABLE F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	Application of Funds (a)	2022 (b)	2021 (c)
27	Construction and Plant Expenditures (Inc. Inad):		
28	Gross Additions		
29	Water Plant	\$ 372,783	\$ 143,474
30	Nonutility Plant	-	-
31	Other	-	-
32	Total Gross Additions	372,783	143,474
33	Less : Capitalized Allowance for Funds Used during Construction	-	-
34	Total Construction and Plant Expenditures	372,783	143,474
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	-	439,131
37	Preferred Stock (C)	-	-
38	Redemption of Short Term Debt (D)	-	-
39	Net (increase/decrease) in Short Term Debt (D) **	-	-
40	Other (Net)	-	-
41	Change in APIC	-	-
42			
43	Total Retirement of Debt and Securities	-	439,131
44	Other Resources were used (E)		
45	Net Increase in Working Capital Excluding Short Term Debt	-	-
46	Other	-	-
47	Total Financial Resources Used	\$ 372,783	\$ 582,605

NOTES TO SCHEDULE F-5

Line No.	DESCRIPTION	Current Year 2022	Prior Year 2021
	Beginning cash balance	\$ 126,192	\$ 108,097
	Total Financial Resources Provided	273,686	600,700
	Total Financial Resources Used	372,783	582,605
	Ending cash balance	\$ 27,094	\$ 126,192



Class A or B Utility

REQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

TABLE F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	Application of Funds (a)	2022 (b)	2021 (c)
27	Construction and Plant Expenditures (Inc. Inad):		
28	Gross Additions		
29	Water Plant	\$ 372,783	\$ 143,474
30	Nonutility Plant	-	-
31	Other	-	-
32	Total Gross Additions	372,783	143,474
33	Less : Capitalized Allowance for Funds Used during Construction	-	-
34	Total Construction and Plant Expenditures	372,783	143,474
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	-	439,131
37	Preferred Stock (C)	-	-
38	Redemption of Short Term Debt (D)	-	-
39	Net (increase/decrease) in Short Term Debt (D) **	-	-
40	Other (Net)	-	-
41	Change in APIC	-	-
42			
43	Total Retirement of Debt and Securities	-	439,131
44	Other Resources were used (E)		
45	Net Increase in Working Capital Excluding Short Term Debt	-	-
46	Other	-	-
47	Total Financial Resources Used	\$ 372,783	\$ 582,605

NOTES TO SCHEDULE F-5

Line No.	DESCRIPTION	Current Year 2022	Prior Year 2021
	Beginning cash balance	\$ 126,192	\$ 108,097
	Total Financial Resources Provided	246,669	600,700
	Total Financial Resources Used	372,783	582,605
	Ending cash balance	\$ 77	\$ 126,192

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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	\$3,678,664	\$3,306,977	371,687
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	641,587	50,696	590,891
7	Completed Construction Not Classified(106)	F-10	-	-	-
8	Total Utility Plant		4,320,251	3,357,673	962,578
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr.-Utility Plant in Service(108.1)	F-11	1,824,435	1,670,403	154,032
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		1,824,435	1,670,403	154,032
16	Net Plant		\$2,495,817	\$1,687,270	\$808,547

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 Adjustment(114)			
2		-	\$0	-
3				
4				
5				
6	Total Plant Acquisition Adjustments	\$0	\$0	\$0
7	Accumulated Amortization(115)			
8		-	\$0	-
9				
10				
11				
12	Total Accumulated Amortization	\$0	\$0	\$0
13	Net Acquisition Adjustments	\$0	\$0	\$0

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-6 UTILITY PLANT(ACCOUNTS 101-106)
AND ACCUMULATED DEPRECIATION AND AMORTIZATION
(ACCOUNTS 108-110)

Line No.	Account (a)	Ref. Sch. (b)	Lakeland Water (c)	White Rock (d)	Rosebrook (e)	Tioga Gilford Village (f)	Tioga Belmont (g)	Total (h)
1	Plant Accounts:							
2	Utility Plant in Service-Accts 301-348(101)	F-8	\$ 638,303	\$ 814,575	\$ 1,635,719	\$ 378,120	\$ 211,949	\$ 3,678,665
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	48,051	52,433	482,842	58,064	196	641,587
7	Completed Construction Not Classified(106)	F-10						
8	Total Utility Plant		\$ 686,354	\$ 867,007	\$ 2,118,561	\$ 436,184	\$ 212,145	\$ 4,320,252
9	Accumulated Depreciation & Amortization:							
10	Accum. Depr.-Utility Plant in Service(108.1)	F-11	\$ 403,747	\$ 336,424	\$ 862,657	\$ 115,876	\$ 105,730	\$ 1,824,435
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		\$ 403,747	\$ 336,424	\$ 862,657	\$ 115,876	\$ 105,730	\$ 1,824,435
16	Net Plant		\$ 282,607	\$ 530,583	\$ 1,255,904	\$ 320,308	\$ 106,415	\$ 2,495,817

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
TABLE F-8 UTILITY PLANT IN SERVICE

Line No.	Account (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	-	-	-	-	-	-
3	302 Franchises						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant	-	-	-	-	-	-
6	SOURCE OF SUPPLY AND PUMPING PLANT 2.						
7	303 Land and Land Rights	14,212	-	-	-	-	14,212
8	304 Structures and Improvements	478,042	-	-	-	-	478,042
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells & Springs	493,884	628	-	-	-	494,512
12	308 Infiltration Galleries & Tunnels						
13	309 Supply Mains	515,285	982	-	-	-	516,267
14	310 Power Generation Equipment	13,700	9,140	-	-	-	22,840
15	311 Pumping Equipment	502,851	9,410	-	-	-	512,261
16	339 Miscellaneous Intangible Plant						
17	339 Other Plant and Miscellaneous (317 03/31/08)						
18	339 Other Plant and Miscellaneous						
19	Total Supply and Pumping Plant	2,017,974	20,159	-	-	-	2,038,133
20	WATER TREATMENT PLANT 3.						
21	303 Land and Land Rights						
22	304 Structures and Improvements		178,493				178,493
23	320 Water Treatment Equipment	270,925	41,147	1,094			310,978
24	339 Other Plant and Misc. Equip.						
25	Total Water Treatment Plant	270,925	219,640	1,094			489,471

Class A or B Utility

TABLE F-8 UTILITY PLANT IN SERVICE(Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
26	TRANSMISSION & DISTRIBUTION PLANT 4.						
27	303 Land and Land Rights						
28	304 Structure and Improvements						
29	330 Distribution Reservoirs and Standpipes	201,628	5,665	-	(1)	-	207,294
30	331 Transmission and Distribution Mains	109,560	12,285	-	-	-	121,845
31	333 Services	176,330	4,942	-	-	-	181,272
32	334 Meters and Meter Installations	329,824	734	-	-	-	330,558
33	335 Hydrants	79,776					79,776
34	339 Other Plant and Misc. Equip	5,301					5,301
35	Total Transmission and Distribution	902,419	23,626	-	(1)	-	926,046
36	GENERAL PLANT 5.						
37	303 Land and Land Rights						
38	304 Structure and Improvements		94				94
39	340 Office Furniture and Equipment		66,765				66,765
40	341 Transportation Equipment						
41	342 Stores Equipment						
42	343 Tools, Shop and Garage Equipment	5,022					5,022
43	344 Laboratory Equipment						
44	345 Power Operated Equipment						
45	346 Communication Equipment	57,329					57,329
46	347 Miscellaneous Equipment	52,544	29,051				81,595
47	348 Other Tangible Plant	764	13,448				14,212
48	Total General Plant	115,659	109,358				225,017
49	Total(Accounts 101 and 106)	3,306,977	372,783	1,094		(1)	3,678,667
50	104 Utility Plant Purchased or Sold						
51	Total Utility Plant in Service	3,306,977	372,783	1,094		(1)	3,678,667

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)	Lakeland Water (b)	White Rock (c)	Rosebrook (d)	Tioga Gilford Village (e)	Tioga Belmont (f)	Total (g)
1	INTANGIBLE PLANT .1						
2	301 Organization						
3	302 Franchise						
4	339 Other Plant and Misc. Equip.						
5	Total Intangible Plant						
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	7,362	5,845			1,005	14,212
8	304 Structures and Improvements	35,781	70,788	245,602	50,372	75,499	478,042
9	305 Collecting and Impounding Reservoirs						
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	196,152	33,529	223,175	22,520	19,136	494,512
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains			510,382	5,610	275	516,267
14	310 Power Generation Equipment		13,700			9,140	22,840
15	311 Pumping Equipment	130,482	76,772	200,846	53,012	51,149	512,261
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	369,777	200,634	1,180,005	131,514	156,203	2,038,133
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements		178,493				178,493
21	320 Water Treatment Equipment	22,163	188,934	27,556	59,901	12,423	310,978
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	22,163	367,427	27,556	59,901	12,423	489,471
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	106,342	95,981		775	4,194	207,292
28	331 Transmission and Distribution Mains	44,492	20,665		38,794	17,894	121,845
29	333 Services	28,145	56,908	64,639	29,555	2,026	181,273
30	334 Meters and Meter Installations	50,362	46,814	186,650	31,958	14,773	330,557
31	335 Hydrants		1,200	78,576			79,776
32	339 Other Plant and Misc. Equip.			5,301			5,301
33	Total Transmission and Distribution	229,341	221,567	335,166	101,082	38,887	926,044
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment				94		94
38	341 Transportation Equipment				66,765		66,765
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment			5,022			5,022
41	344 Laboratory Equipment						
42	345 Power Operated Equipment						
43	346 Communication Equipment	489	326	55,375	1,139		57,329
44	347 Computer Equipment	16,533	23,856	32,595	6,848	1,764	81,595
45	348 Other Tangible Equipment		764		10,776	2,672	14,212
46	Total General Equipment	17,022	24,946	92,992	85,622	4,436	225,017
52	Total (Accounts 101 and 106)	638,303	814,575	1,635,719	378,120	211,949	3,678,665
53	104 Utility Plant Purchased or Sold**						
54	Total Utility Plant in Service	638,303	814,575	1,635,719	378,120	211,949	3,678,665

Class A or B Utility

Y SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

TABLE F-9 MISCELLANEOUS PLANT DATA

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

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

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

Property Held for Future Use(103)

None.

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

F-10 CONSTRUCTION WORK IN PROGRESS AND COMPLETES 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 completes construction not classified for projects actually in service. For any substantial amounts of completed construction prescribed primary accounts for plant in service.
2. The information specified by this schedule for Account 106, Completed Construction Not Classified, shall be furnished although 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	RBW Pressure Reduction-Distribution System	225,009		7,000
2	RBW Pressure Reduction & Treatment	254,775		87,000
3	RBW Replace Rosebrook Chem tank	3,058		17,000
4	Regulator Upgrade & Valve Installa - Bow	21,696		83,000
5	Bow Source Exploration	30,737		310,000
6	Generator for Wells, Treatment-Belmont	46,929		50,000
7	Generator, Propane Tank-Tioga River	9,819		22,000
8	Generator - Tioga Gillford	48,245		43,000
9	Gilford Water System Mapping	196		5,000
10	Tioga Drive, Belmont	1,123		90,000
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
34				
35				
		641,587	-	714,000

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

**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 the year.
3. Explain any difference 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 provision 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 provisions 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	1,670,403
2	Depreciation provisions for year, charged to Account 403, Depreciation Expense	155,126
3	Net charges for plant retired:	1,825,529
4	Book cost of plant retired	(1,094)
5	Cost of removal	-
6	Proceeds from sales(salvage value)	-
7	Net charges for plant retired	(1,094)
8	Other (debit) or credit items	
9	Adjustment	-
10		
11		
12	Balance end of year	1,824,435

B. Balance at End of Year According to Functional Classifications

13	Intangible Plant	-
14	Source of Supply and Pumping Plant	1,171,047
15	Water Treatment Plant	148,279
16	Transmission and Distribution Plant	381,632
17	General Plant	123,477
18	Other	-
19	Total	1,824,435

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)	Lakeland Water (b)	White Rock (c)	Rosebrook (d)	Tioga Gilford Village (e)	Tioga Belmont (f)	Total (g)
1	Balance beginning of year	363,394	300,354	802,013	107,613	97,029	1,670,403
2	Depreciation provision for year, charged to Account 403, Depr Exp	40,353	36,070	61,738	8,263	8,701	155,126
3	Net charges for plant retired	403,747	336,424	863,751	115,876	105,730	1,825,529
4	Book cost of plant retired			(1,094)			(1,094)
5	Cost of removal						-
6	Salvage (credit)						-
7	Net charges for plant retired			(1,094)	-	-	(1,094)
8	Other (debit) or credit items						
9	Adjustment						-
10							
11							
12	Balance end of year	403,747	336,424	862,657	115,876	105,730	1,824,435

Class A or B Utility
**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
 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 Costs	-		-
2	303 Land & Land Rights	14,212		-
3	304 Structures & Improvements	656,535	2.50%	19,844
4	307 Wells & Springs	494,512	3.30%	14,808
5	309 Supply Mains	516,267	5.00%	11,011
6	310 Power Generation Equipment	22,840	5.00%	3,785
7	311 Pumping Equipment	512,261	10.00%	21,212
8	320 Water Treatment	310,978	Various	12,512
9	330 Distribution Reservoirs & Standpipes	207,294	2.20%	9,409
10	331 Transmission & Distribution Mains	121,845	2.00%	4,749
11	333 Services	181,272	2.50%	4,426
12	334 Meters & Meter Installations	330,558	5.00%	15,156
13	335 Hydrants	79,776	2.00%	9,564
14	339 Other Plant & Misc Equip	5,301	2.45%	168
15	340 Office Furniture and Equipment	94	14.29%	13
16	341 Transportation Equipment	66,765	20.00%	13,353
17	343 Tools, Shop & Garage Equipment	5,022	10.00%	288
18	346 Communication Equipment	57,329	5.00%/10.00%	1,527
19	347 Computer Equipment	81,595	14.29%/20.00%	11,665
20	348 Other Tangible Equipment	14,212	10.00%	1,634
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
35				
36		3,678,667		155,126

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
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)	LL Water (b)	WR (c)	Rosebrook (d)	TGV (e)	TB (f)	Total (g)
1	301 Organization Costs	-	-	-	-	-	-
2	303 Land & Land Rights	-	-	-	-	-	-
3	304 Structures & Improvements	895	9,430	4,829	1,259	3,432	19,844
4	307 Wells & Springs	5,674	428	7,654	518	534	14,808
5	309 Supply Mains	-	-	10,882	122	7	11,011
6	310 Power Generation Equipment	-	1,957	-	-	1,828	3,785
7	311 Pumping Equipment	4,426	4,016	10,867	606	1,298	21,212
8	320 Water Treatment	792	6,748	984	1,602	2,386	12,512
9	330 Distribution Reservoirs & Standpipes	2,363	5,659	1,387	-	-	9,409
10	331 Transmission & Distribution Mains	2,060	981	-	1,204	504	4,749
11	333 Services	941	1,329	1,374	739	44	4,426
12	334 Meters & Meter Installations	1,608	2,341	9,189	1,564	454	15,156
13	335 Hydrants	-	-	9,564	-	-	9,564
14	339 Other Plant & Misc Equip	-	-	168	-	-	168
15	340 Office Furniture and Equipment	-	-	-	13	-	13
16	341 Transportation Equipment	-	-	-	13,353	-	13,353
17	343 Tools, Shop & Garage Equipment	-	-	288	-	-	288
18	346 Communication Equipment	-	16	1,511	-	-	1,527
19	347 Computer Equipment	3,098	3,612	3,401	1,304	251	11,665
20	348 Other Tangible Equipment	-	14	-	1,237	382	1,634
21	Rounding						-
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
35							
36	Total	21,856	36,530	62,098	23,522	11,120	155,126

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
UTILITY PLANT IN SERVICE (Account 110.1)

1. Report below particulars concerning accumulated provisions 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.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$
2	Amortization Accruals for year:	\$
3	(specify accounts debited)	
4		
5		
6		
7	NONE	
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	\$

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

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				
2	None	\$ -	\$ -	\$ -
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.	Account (a)	Increase or (Decrease) (e)
1	Balance beginning of year	\$ -
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	Adjustments	\$ -
10	Balance, end of year	\$ -

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-16 INVESTMENTS (Accounts 123, 124, 125, 135)

1. Report below investments in Account 123, Investments in Associated Companies, 124, Utility Investments, 125, Other Investments, 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 renewal. Designate due from officers, directors, stockholders or employees.
5. For any securities, notes or accounts that were pledged designate such securities, notes 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 acquired, designated 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 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 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 or Loss From Invest. Disposed of (h)
1	Investment in Associated Companies (Account 123)			\$		\$	\$	\$
2								
3								
4	NONE							
5								
6								
7								
8								
9								
10								
11	TOTALS			\$		\$0	\$	\$

Class A or B Utility

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						\$ -	\$
12								
13								
14	NONE							
15								
16								
17								
18								
19	TOTALS			\$ -		\$ -	\$	\$
20	Other Investments - Account 125 CoBank Investment			\$ 11,301		\$ 11,301		
21								
22								
23								
24								
25								
26								
27	TOTALS			\$ 11,301		\$ 11,301	\$ -	\$
28	Temporary Cash Investments - Account 135			\$		\$	\$	\$
29								
30								
31	NONE							
32								
33								
34								
35	TOTALS			\$ -		\$ -	\$	\$

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 ad 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 of 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 Fund (Account 126)	
2		
3		
4	NONE	
5		
6	TOTAL	\$ -
7	Depreciation Funds (Account 127)	
8		
9		
10	NONE	
11		
12	TOTAL	\$ -
13	Other Special Funds (account 128)	
14		
15		
16	NONE	
17		
18	TOTAL	\$ -

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

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

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

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-19 NOTES AND ACCOUNTS RECEIVABLE (Accounts 141,142,143,144)**

Show separately by footnotes 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 142)	\$ 43,817	\$ 17,724	\$ 26,093
3	General Customers			
4	Other Water Companies			
5	Public Authorities			
6	Merchandising, Jobbing and Contract Work	\$ 11,297	\$ -	\$ 11,297
7	Other			
8	Total	\$ 55,114	\$ 17,724	\$ 37,390
9	Other Accounts Receivable(Account 142)			
10	Total Notes and Accounts Receivable	\$ 55,114	\$ 17,724	\$ 37,390
11	Less: Accumulated Provisions for Uncollectible Accounts(Account 144)			
12	Notes and Accounts Receivable - Net	\$ 55,114	\$ 17,724	\$ 37,390

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		\$ -
2	Provision for uncollectible for current year(Account 403)	\$ 6,310	
3	Accounts written off	\$ (6,303)	
4	Collections of accounts written off	\$ -	
5	Adjustments(explain)	\$ -	
6	Deterioration in account aging		
7			
8	Net total		
9	Balance end of year		\$ 7

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

Collections - Bills are issued and due upon receipt. Penalties are applied to unpaid accounts 30 days from bill date. Notice includes a date for termination(45 days from bill date). Properties are tagged after the 45th day, notifying the occupant of the pending disconnection of service for non-payment. The company allows the customer 48 hours to respond to the tag left at the property. If the company does not receive customer contact and/or pending payment, service will be terminated. Water service will not be turned on without a payment or scheduled payment agreed upon by the company.

Write-offs - Accounts are sent a final bill: 20 days a reminder final bill is sent. 45 days a letter from the office is issued indicating the unpaid balance. 75 days a final letter is issued. The letter informs the customer that the account will be turned over to our collection agency if payment is not received in our office. If payment is not made by the customer, the company will write-off the unpaid balance and submit the information to an outside collection agency.

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-21 RECEIVABLES FROM ASSOCIATED COMPANIES (ACCOUNT 145, 146)**

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During the Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -
13						
14	Notes Receivable from Associated Companies (Account 146)	\$ -	\$ -	\$ -	\$ -	\$ -
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 202
F-22 MATERIALS AND SUPPLIES (Accounts 151-153)

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (d)
1	Plant Material and Supplies (Account 151)	\$ -	\$ -	\$ -
2	Fuel Oil			
3				
4	General Supplies - Utility Operations	\$ 18,817	\$ 14,583	\$ 4,234
5	Totals (Account 151)	\$ 18,817	\$ 14,583	\$ 4,234
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	Total Materials and Supplies	\$ 18,817	\$ 14,583	\$ 4,234

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	\$ 1,789	\$ -	\$ 1,789
2	Prepaid Bond Trustee Fee	\$ -	\$ -	\$ -
3	Prepaid Dues and Subscriptions	\$ -	\$ -	\$ -
4	Miscellaneous Prepayments	\$ -	\$ 4,727	\$ (4,727)
5	Prepaid DPUC Assessment	\$ 1,617	\$ -	\$ 1,617
6				
7	Total prepayments	\$ 3,406	\$ 4,727	\$ (1,321)

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-22 MATERIALS AND SUPPLIES (Accounts 151-153)

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Lakeland Water	White Rock	Rosebrook	Tioga Gifford Village	Tioga Belmont
1	Plant Material and Supplies (Account 151)	\$ -	\$ -					
2	Fuel Oil							
3								
4	General Supplies - Utility Operations	\$ 18,817	\$ 14,583	\$ 9,837	\$ 315	\$ 5,632	\$ -	\$ 3,033
5	Totals (Account 151)	\$ 18,817	\$ 14,583	\$ 9,837	\$ 315	\$ 5,632	\$ -	\$ 3,033
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	Total Materials and Supplies	\$ 18,817	\$ 14,583	\$ 9,837	\$ 315	\$ 5,632	\$ -	\$ 3,033

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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				
3	NONE			
4				
5				
6				
7				
8	TOTALS	\$ -	\$ -	\$ -
9	Rents Receivable (Account 172)			
10				
11	NONE			
12				
13				
14				
15				
16	TOTALS	\$ -	\$ -	\$ -
17	Accrued Utility Revenues (Account 173)	\$ 13,944	\$ 55,166	\$ (41,222)
18				
19				
20				
21				
22				
23				
24	TOTALS	\$ 13,944	\$ 55,166	\$ (41,222)
25	Misc. Current and Accrued Assets (Account 174)			
26				
27	Misc. Accounts Receivable			
28	Amounts due From VEBA			
29	UP Under Op Lease			
30				
31				
32				
33	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 parentheses.
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 indisposed 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)					\$ 3,653		\$ 372	\$ 3,282
2									
3	Note: Balance of Unamortized Debt Issuance Costs reduces Long Term Debt. See F35.								
4									
5									
6									
7									
8									
9	TOTALS	\$ -	\$ -			\$ 3,653	\$ -	\$ 372	\$ 3,282
10	Unamortized Premium on Debt (Account 251)								
11									
12									
13									
14									
15									
16									
17									
18	TOTALS	\$ -	\$ -	\$0	\$0	\$ -	\$ -	\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-24 OTHER CURRENT AND ACCRUED ASSETS (ACCOUNTS 171-174)

REVISED

LINE No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Accr, Interst and Dividends Receivable (Account 171)			
2				
3	NONE			
4				
5				
6				
7				
8	TOTALS	\$ -	\$ -	\$ -
9	Rents Receivable (Account 172)			
10				
11	NONE			
12				
13				
14				
15				
16	TOTALS	\$ -	\$ -	\$ -
17	Accrued Utility Revenues (Account 173)	\$ 13,944	\$ 48,941	\$ (34,997)
18				
19				
20				
21				
22				
23				
24	TOTALS	\$ 13,944	\$ 48,941	\$ (34,997)
25	Misc. Current and Accrued Assets (Account 174)			
26				
27	Misc. Accounts Receivable			
28	Amounts due From VEBA			
29	UP Under Op Lease			
30				
31				
32				
33	TOTALS	\$ -	\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 authority 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	\$ -	\$ -		\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 (d)
				Account Charged (d)	Amount (d)	
1						
2	None	\$ -	\$ -	\$ -	\$ -	\$ -
3						-
4						-
5						-
6						-
7						-
8						-
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTAL	\$ -	\$ -		\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 Debit (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	RBW Pressure Reduction Study	155,021	203	105	155,214	10
2	RB Corrosion Control Plan	23,719	-		-	23,719
3	WR Inv Arsenic Reduction Removal	57,057	109,825	320	166,882	(0)
4	RWC Pressure Reduction Financing	16,018				16,018
5	WR Well 1 Pump Failure	8,251	-		-	8,251
6	LMC Digitize & Prep Dist Plan	16,454	-		-	16,454
7	WR Digitize & Prep Dist Plan	10,937	-		-	10,937
8	RWC Digitize & Prep Dist Plan	3,887	-		-	3,887
9	TGV Digitize & Prep Dist Plan	2,534	-		-	2,534
10	TB Digitize & Prep Dist Plan	4,464	-		-	4,464
11	LMC Tax Rate Effect Change	1,748	-		-	1,748
12	WR Tax Rate Effect Change	1,898	-		-	1,898
13	RB Tax Rate Effect Change	4,844	-		-	4,844
14	WR Tank Inspection	12,629	-	407	3,625	9,004
15	WR Installation & Evaluation of Test Well	16,863	1,628		-	18,491
16	WR Filter Media Replacement	-	38,892		-	38,892
17	WR Tank Painting	-	632		-	632
18	PUC Investigation-Safety	-	585		-	585
19						-
20						-
21						-
22						-
23						-
24						-
25						-
26						-
27						-
28						-
29						-
30						-
31						-
32						-
33						-
34						-
35						-
36						-
37						-
38						-
39						-
40						-
41						-
42						-
43						-
44	Rounding					-
45	TOTALS	\$ 336,324	\$ 151,765		\$ 325,720	\$ 162,368

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 payment were made in support of research by other performed outside the company, state name of 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	\$ -	\$ -		\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Debited Account Account 410.2 (e)	Account 411.2 (f)	Debits to Account 190		Credits to Account 190			
		Contra Acct No. (g)	Amount (h)	Contra Acct No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
\$	\$		\$		\$	\$0	

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 yet 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 outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other fund which is pledged, stating name of pledge 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 PRESIDENT		DIVIDEND 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)									
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTALS	0	0	\$ -	\$ -	0	\$ -	\$ -	\$ -	
11	Preferred Stock (Account 204)									
12										
13										
14										
15										
16										
17										
18										
19										
20		TOTALS	0	0	\$ -	\$ -	0	\$ -	\$ -	\$ -

Class A or B Utility
ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 subscribed price and the balance due on each class at end of year.
3. Describe the agreement and transactions under a convention 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	Amount (b)
1	Capital Stock Subscribed (Accounts 202 and 205)		
2			
3			
4	NONE		
5			
6			
7			
8			
9			
10			
11	TOTAL		\$0
12	Capital Stock Liability for Conversion (Accounts 203 and 206)		
13			
14			
15	NONE		
16			
17			
18			
19			
20			
21			
22	TOTAL		\$0
23	Installments Received on Capital Stock (Account 208)		
24			
25			
26	NONE		
27			
28			
29			
30			
31			
32			
33			
34	TOTAL		\$0

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-33 OTHER PAID-IN CAPITAL (Account 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) -state amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
3. Gain or Resale or Cancellation of Required 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 in this account at end of year according to captions which together with brief explanations, disclose the general nature of transaction which give rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2		
3		
4	NONE	
5		
6		
7		
8		
9	TOTAL	\$ -
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	TOTAL	\$ -
20	Other Paid-In Capital (Account 211)	\$ 1,291,568
21		
22		
23		
24		
25		
26		
27		
28		
29	TOTAL	\$ 1,291,568

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-34 DISCOUNT ON CAPITAL STOCK and CAPITAL STOCK EXPENSES
 (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 change. State the reason for any charge-off of discount on capital stock or capital stock expense and specify the account charged.

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

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
F-35 LONG TERM DEBT (Accounts 221, 222, 223, 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 designed 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 advances during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorized 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 pledge and purpose of 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 obligation 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 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		Redemption Price per \$100 End of Year (i)
					Rate (e)	Amount (f)	Reacquired Bonds (Acct 222) (g)	Sinking and Other Funds (h)	
1	Bonds (Account 221)								
2									
3	NONE								
4									
5									
6									
7	TOTALS			\$ -	0.00%	\$0	\$ -	\$ -	\$ -
8	Advances from Associated Companies (Account 223)								
9									
10	NONE								
11									
12	TOTALS			\$ -		\$ -	\$ -	\$ -	\$ -
13	Other Long Term Debt (Account 224)								
14									
15	\$82K Due 10/1/2031 - AB - TGV	11/2/2009	10/31/2031	22,804	2.86%	\$ 758			
16	\$82K Due 10/1/2031 - AB - TB	11/2/2009	10/31/2031	30,947	2.86%	\$ 757			
17	SRF Loan - WR			37,257					
18									
19	Other Interest expense					\$ 34			
20	TOTALS			\$ 91,008		\$ 1,549	\$ -	\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-36 NOTES PAYABLE (Account 233)

1. Report the particulars indicated concerning notes payable at end 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 FOR YEAR	
					Accrued (e)	Paid (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20				TOTALS	\$ -	\$0 \$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-37 PAYABLES TO ASSOCIATED COMPANIES (Accounts 223, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 223, 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.	Particulars (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)	\$ 175,777		\$ 732,211	\$ 907,988	\$ 10,949
2	Aquarion					
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	\$ 175,777	\$ -	\$ 732,211	\$ 907,988	\$ 10,949
12	Notes Payable to Associated Companies (Account 234)				\$ -	
13					\$ -	
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -



Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-37 PAYABLES TO ASSOCIATED COMPANIES (Accounts 223, 234)

1. Report particulars of notes and accounts payable to associated companies at end of year.
2. Provide separate totals for Accounts 223, 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.	Particulars (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	Aquarion	\$ -	\$ -	\$ 7,989	\$ 7,989	
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	\$ -	\$ -	\$ 7,989	\$ 7,989	\$ -
12	Notes Payable to Associated Companies (Account 234)					
13	Aquarion	\$ 175,777		\$ 724,223	\$ 900,000	\$ 10,949
14						
15						
16						
17						
18						
19						
20						
21						
22	TOTALS	\$ 175,777	\$ -	\$ 724,223	\$ 900,000	\$ 10,949

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 column (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	FEDERAL-							
2	FEDERAL INCOME TAX	\$ -		\$ (107,500)	\$ (107,500)		\$ -	
3	PAYROLL TAXES (FICA/FUTA)			\$ 20,068	\$ 20,068	\$ -	\$ -	
4	CAPITALIZE PAYROLL TAXES				\$ -			
5		\$ -	\$ -	\$ (87,432)	\$ (87,432)	\$ -	\$ -	\$ -
6								
7								
8	STATE-							
9	STATE INCOME TAX	\$ -		\$ (41,459)	\$ (41,459)	\$ -	\$ -	
10	STATE UTILITY PROPERTY TAX	\$ 10,340		\$ (1,084)	\$ 9,256		\$ -	
11	STATE UNEMPLOYMENT TAX	\$ -		\$ -	\$ -	\$ -	\$ -	
12		\$ 10,340	\$ -	\$ (42,543)	\$ (32,203)	\$ -	\$ -	\$ -
13								
14	LOCAL-							
15	PROPERTY	\$ (8,076)		\$ 34,160	\$ 34,945	\$ -	\$ (8,861)	
16								
17		\$ (8,076)	\$ -	\$ 34,160	\$ 34,945	\$ -	\$ (8,861)	\$ -
18								
19								
20								
21								
22	TOTALS	\$ 2,264	\$ -	\$ (95,815)	\$ (84,690)	\$ -	\$ (8,861)	\$ -

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-39 OTHER CURRENT AND ACCRUED LIABILITIES (Accounts 239-241)

1. Give a description and the amount of the principal items carried 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.	Item (a)	Amount (b)
1	Matured Long-Term Debt (Account 239)	\$ 7,099
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	\$ 7,099
12	Matured Interest (Account 240)	
13		
14		
15	NONE	
16		
17		
18	TOTAL	\$ -
19	Misc. Current and Accrued Liabilities (Account 241)	
20	Accrued Pension	
21	Accrued Payroll	\$ 7,346
22	Accrued Bonus	\$ 2,017
23	Accrued Trustee Fees	
24	Accrued Audit fee	\$ 6,600
25	Accrued Bill postage	
26	Accrue rent expense	
27	Accrued purchase power	
28	Accrued payroll bonus taxes	
29	Accrued general liability	\$ 24,996
30	Customer deposits	
31	Leases Current	
32	Unclaimed Property	
33	FASB 106 Deferred Ins Costs	
34	Leases Non Current	
35		
36		
37	TOTAL	\$ 40,959

Class A or B Utility



ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 column (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	FEDERAL-							
2	FEDERAL INCOME TAX	\$ -		\$ (107,500)	\$ (107,500)		\$ -	
3	PAYROLL TAXES (FICA/FUTA)			\$ 20,068	\$ 20,068	\$ -	\$ -	
4	CAPITALIZE PAYROLL TAXES				\$ -			
5		\$ -	\$ -	\$ (87,432)	\$ (87,432)	\$ -	\$ -	\$ -
6								
7								
8	STATE-							
9	STATE INCOME TAX	\$ -		\$ (41,459)	\$ (41,459)	\$ -	\$ -	
10	STATE UTILITY PROPERTY TAX	\$ 10,340		\$ (1,084)	\$ 9,256		\$ -	
11	STATE UNEMPLOYMENT TAX	\$ -		\$ -	\$ -	\$ -	\$ -	
12		\$ 10,340	\$ -	\$ (42,543)	\$ (32,203)	\$ -	\$ -	\$ -
13								
14	LOCAL-							
15	PROPERTY	\$ (8,076)		\$ 34,160	\$ 34,945	\$ -	\$ -	\$ 8,861
16								
17		\$ (8,076)	\$ -	\$ 34,160	\$ 34,945	\$ -	\$ -	\$ 8,861
18								
19								
20								
21								
22	TOTALS	\$ 2,264	\$ -	\$ (95,815)	\$ (84,690)	\$ -	\$ -	\$ 8,861

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
F-40 CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

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

Line No.	Description (a)	Balance end of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	\$0

F-41 MISCELLANEOUS 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 Deferred Credits (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Contra Account (d)	Amount (e)	
1						
2						
3	Other Deferred Credits	\$ 81,751				\$ 81,751
4	Federal tax revenue adjustment due rate payer	\$ 37,337		461	10,774	\$ 48,111
5	Excess Deferred Income Taxes Due Ratepayer	\$ 51,974				\$ 51,974
6						
7						
8						
9						
10	TOTALS	\$ 171,062	\$ -	0	\$ 10,774	\$ 181,835

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-41 MISCELLANEOUS 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 Deferred Credits (a)	Balance Beginning of Year (b)	Lakeland Water	White Rock	Rosebrook	Tioga Gilford Village	Tioga Belmont	Balance End of Year
1								
2	REG LIAB. DEFICIT	\$ -			\$ -	40910,40911	\$ -	\$ -
2								
3	Other Deferred Credits	\$ 81,751						\$ 81,751
4	Federal tax revenue adjustment due rate payer	\$ 37,337	\$ 7,329	\$ 2,862	\$ 583	0	0	\$ 48,111
5	Excess Deferred Income Taxes Due Ratepayer	\$ 51,974						\$ 51,974
6								
7								
8								
9								
10	TOTALS	\$ 171,062	\$ 7,329	\$ 2,862	\$ 583	0	\$ -	\$ 181,835

Class A or B Utility

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 non utility operations. Explain by footnote any correcting adjustments to the account balance, shown in column (g). Include in column (i) the weighted-average.
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 Years Income		Adjustments (g)	Balance End of Year (h)	Average Period of 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	0		\$0		\$0	-	\$0	
12	Other (list separately.)								
13									
14									
15									
16	NONE								
17									
18									
19									
20									
21									
22	Total Other	0		\$0		\$0	\$0	\$0	
23	Total	0		\$0		\$0	-	\$0	

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 through 1962 through the year covered by the 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 tax credits in a footnote. Also explain by footnote any adjustments to Columns (b) through (f) such as for corrections, etc., 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 in 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%			1.50%		
3	7%			2%		
4	1971-74			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	1975			1978		
9	3%			1.50%		
10	4%			1.50%		
11	7%			7%		
12	10%			11%		
13	11%			11 1/2%		
14	1976			1979		
15	3%			3%		
16	4%			4%		
17	7%			7%		
18	10%			10%		
19	11%			11%		
20				11 1/2%		
21						

Above are ITC used prior to 12/31/76.

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 through 1962 through the year covered by the 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 tax credits in a footnote. Also explain by footnote any adjustments to Columns (b) through (f) such as for corrections, etc., 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 in 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)
20	1980	None		1983		
21	1.50%					
22	2%					
23	7%					
24	10%					
25	11%					
26	11 1/2%					
27	1981					
28	1.50%					
29	1.50%					
30	7%					
31	11%					
32	11 1/2%					
33	1982	None		1985		
34	3%					
35	4%					
36	7%					
37	10%					
38	11%					
39	11 1/2%					
40						

Class A or B Utility

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-44 OPERATING RESERVES (ACCOUNTS 261,262,263 AND 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, Injury and Damages Reserve, explain the nature of the risks covered by the reserve.
4. For Account 265, Miscellaneous Operating Reserves report separately each reserve comprising the account and explain briefly its purpose.

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

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

F-45 ACCUMULATED DEFERRED INCOME TAXES (ACCOUNTS 281, 282 AND 283)

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

Line No.	Account Subdivision (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Water:			
3	Pollution Control			
4	Defense Facilities	\$ -		\$ -
5	Total Water		\$ -	
6	Other (Specify)		\$ -	
7	TOTALS	\$ -	\$ -	\$ -
8	Liberalized Depreciation (Account 282)			
9	Lakeland-Belmont	\$ 14,801		
10	White Rock	\$ 16,446		
11	Rosebrook	\$ 39,468		
12	Tioga-Gilford Valley	\$ 5,755		
13	Tioga-Belmont	\$ 5,755		
14	Other (Specify)	\$ -		
15	TOTALS	\$ 82,225	\$ -	\$ -
16	Other (Account 283)			
17	Lakeland-Belmont	\$ (2,478)		
18	White Rock	\$ (2,752)		
19	Rosebrook	\$ (6,608)		
20	Tioga-Gilford Valley	\$ (964)		
21	Tioga-Belmont	\$ (964)		
22	Other (Specify)	\$ -		
23	TOTALS	\$ (13,766)	\$ -	\$ -
24	Total (Accounts 281, 282, 283)			
25	Water	\$ 68,459	\$ -	\$ -
26	Other (Specify)	\$ -	\$ -	\$ -
27	TOTALS	\$ 68,459	\$ -	\$ -

Class A or B Utility

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
(Accounts 281, 282, 283) - Continued**

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

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

CHANGES DURING YEAR		Adjustments				Balance End of Year	Line No.
Amounts Debited to Account 410.2 (c)	Amounts Credited to Account 411.2 (d)	Debits		Credits			
		Credit Account No. (c)	Amount	Debit Account No.	Amount		
						\$0	1
						\$0	2
						\$0	3
0	0		0		0	\$0	4
						\$0	5
						\$0	6
0	0		0		0	\$0	7
						\$0	8
	2,972	282	-			\$ 17,773	9
	3,303	282	-			\$ 19,749	10
	7,926	282	-			\$ 47,394	11
	1,156	282	-			\$ 6,911	12
	1,156	282	-			\$ 6,911	13
	-					\$0	14
0	16,513		-		0	98,738	15
						\$0	16
	5,456	253	-			\$2,978	17
	6,062	253	-			\$3,310	18
	14,549	253	-			\$7,941	19
	2,122	253	-			\$1,158	20
	2,122	253	-			\$1,158	21
						\$0	22
0	30,311		-		0	16,545	23
							24
0	46,824		-		0	115,283	25
0	-		-		0	0	26
0	46,824		-		0	115,283	27

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

1. Report below an analysis of 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 agreement in supplementary schedules F-46.2 and F46.3
3. Detail Charges in a footnote.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 803,660
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)	\$ 68,193
5	Total Credits	\$ 68,193
6	Changes during year:	
7	Balance end of year (Account 271)	\$ 871,853

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 adjustment during the year.

Line No.	Item (a)	American Amount (e)
1	Balance beginning of year	\$ 424,996
2	Amortization provision for year, credit to:	
3	(405) Amortization of Contribution in Aid of Construction	\$22,788
4	Credit for plant retirement	\$ 447,784
5	Other (debit) or credit items	
6		
7		
8	Balance end of year	\$ 447,784

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

1. Report below an analysis of 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 agreement in supplementary schedules F-46.2 and F46.3
3. Detail Charges in a footnote.

Line No.	Item (a)	Lakeland Water (b)	White Rock (c)	Rosebrook (d)	Tioga Gifford Village (e)	Tioga Belmont (f)	Total (g)
1	Balance beginning of year (Account 271)	43,052	170,801	448,708	79,205	61,894	803,660
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)		68,193				68,193
5	Total Credits	-	68,193	-	-	-	68,193
6	Charges during year:						-
7	Balance end of year (Account 271)	43,052	238,994	448,708	79,205	61,894	871,853

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 adjustment during the year.

Line No.	Item (a)	Lakeland Water (b)	White Rock (c)	Rosebrook (d)	Tioga Gifford Village (e)	Tioga Belmont (f)	Total (g)
1	Balance beginning of year	15,413	84,794	237,254	52,096	35,439	424,996
3	Amortization provision for year, credit to: (405) Amortization of Contribution in Aid of Construction	828	5,139	12,708	2,295	1,818	22,788
4	Credit for plant retirement						
5	Other (debit) or credit items						
6							
7							
8	Balance end of year	16,241	89,933	249,962	54,391	37,257	447,784

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
 F-46.2 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION

**FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTIONS
 CHARGES RECEIVED DURING THE YEAR**

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, line3.

Line No.	Item (a)	Number of Connections (b)	Charges per Connection (c)	Amount (d)
1	None			
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34				
35	Total credits from main extension charges and customer connection charges			\$ -

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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**

1. Report as specified below information applicable to credits added to Contributions in Aid of Construction received from developer or contractor agreements.
2. Indicate in column (B) form of contribution received.
2. Total Credits amount reported on line 14 should agree with Schedule F-46, line4.

Line No.	Description (a)	Cash or Property (b)	Amount (c)
1			
2	State of New Hampshire Grant - White Rock		\$ 68,193
3			
4			
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34			
35	Total credits from main extension charges and customer connection charges		\$68,193

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
**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				
2	Lakeland	\$ 43,052	Various	\$ 828
3	White Rock	170,801	3.57%	5,139
4	Rosebrook	448,708	Various	12,708
5	Tioga Gilford Village	79,205	Various	2,295
6	Tioga Belmont	61,894	Various	1,818
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34				
35	TOTALS	\$803,660		\$22,788

Class A or B Utility

**ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 or 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 Revenue, line 14 should agree with schedule F-2, Income Statement, line 1.

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Amount for Year (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers	\$ (32)	(32)				
2	461 Metered Sales to General Customers	585,724	16,259	45.302	2,319	735	46
3	462 Fire Protection Revenue						
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 585,691	\$ 16,226	45.302	2,319	735	46
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	466	(789)				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues	-	(36,061)				
13	Total Other Operating Revenues	\$ 466	\$ (36,850)				
14	400 Total Water Operating Revenues	\$ 586,158	\$ (20,623)				

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. not more than 6 days
 3. The period between the billing date and the date on which discounts are forfeited. the penalties are applied 30 days from billing date
- (See schedule A-13 Important Changes During the Year, for important new territory added and important rate increases or decreases)



Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2021
**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				
2	Lakeland	\$ 43,052	Various	\$ 828
3	White Rock	238,994	3.57%	5,139
4	Rosebrook	448,708	Various	12,708
5	Tioga Gilford Village	79,205	Various	2,295
6	Tioga Belmont	61,894	Various	1,818
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35	TOTALS	\$871,853		\$22,788

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 previously reported figures please explain in footnotes.

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
1	1. SOURCE OF SUPPLY					
2	Operations					
3	600 Operation Supervision and Engineering	\$ 1,027	\$ 1,027			
3	601 Operation Labor and Expenses	75	75			
4	603 Miscellaneous Expense	4,572	4,491			
5	604 Rents	-	-			
6	Total Operation	5,673	5,592	-	-	-
7	Maintenance					
9	611 Maintenance of Structures and Improvement	1,144	1,144			
10	612 Maintenance of Collecting and Impounding Reservoirs	150	150			
10	614 Maintenance of Wells and Springs	432	316			
11	Total Maintenance	1,726	1,610	-	-	-
12	Total Source of Supply	7,399	7,202	-	-	-
13	2. PUMPING EXPENSES					
14	Operations					
15	620 Operation Supervision and Engineering	204	204			
16	623 Fuel or Power Purchased for Pumping	76,608	35,952			
17	624 Pumping Labor and Expenses	45,817	(14,984)			
18	626 Miscellaneous Expenses	1,465	(4,351)			
19	Total Operations	124,094	16,821	-	-	-

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 previously reported figures please explain in footnotes.

Class A or B Utility

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
20	2.PUMPING EXPENSES(Cont'd)					
21	Maintenance					
22	631 Maintenance of Structures and Improvement	9,708	(7,035)			
23	632 Maintenance of Power Production Equipment	860	860			
24	633 Maintenance of Pumping Equipment	3,944	(4,888)			
25	Total Maintenance	14,512	(11,063)	-	-	-
26	Total Pumping Expenses	138,606	5,758	-	-	-
27	3. WATER TREATMENT EXPENSES					
28	Operations					
29	640 Operation Supervision and Engineering	8,954	8,954			
30	641 Chemicals	20,455	2,090			
31	642 Operation Labor and Expenses	38,518	16,398			
32	643 Miscellaneous Expenses	12,448	12,448			
34	Total Operation	80,375	39,890	-	-	-
35	Maintenance					
36	651 Maintenance of Structures and Improvements	185	(640)			
37	652 Maintenance of Water Treatment Equipment	2,338	(5,322)			
38	Total Maintenance	2,523	(5,962)	-	-	-
39	Total Water Treatment Expenses	82,898	33,928	-	-	-
40	4.TRANSMISSION AND DISTRIBUTION EXPENSES					
41	Operation					
43	662 Transmission & Distribution Lines Expense	5,988	5,959			
44	663 Meter Expenses	87	(125)			
45	664 Customer Installations Expenses	-	(63)			
46	665 Miscellaneous Expenses	4,824	4,737			

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 previously reported figures please explain in footnotes.

Class A or B Utility

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
47	TRANSMISSION & DISTRIBUTION EXPENSES(Cont'd)					
48	Operations					
49	666 Rents	-	-			
50	Total Operation	10,898	10,507	-	-	-
51	Maintenance					
52	671 Maintenance of Structures and Improvements	2,173	2,173			
53	672 Maintenance of Distribution Reservoirs and Standpipes	18,872	18,570			
54	673 Maintenance of Transmission and Distribution Mains	67,889	24,253			
55	675 Maintenance of Services	36,882	23,931			
56	676 Maintenance of Meters	1,268	(4,770)			
57	677 Maintenance of Hydrants	555	(2,118)			
58	678 Maintenance of Miscellaneous Equipment	7,181	7,181			
59	Total Maintenance	134,820	69,220	-	-	-
60	Total Transmission and Distribution Expense	145,718	79,727	-	-	-
61	5. Customer Accounts Expenses					
62	Operation					
63	902 Meter Reading Expenses	3,509	(2,564)			
64	903 Customer Records and Collections Expenses	44,312	8,841			
65	904 Uncollectible Accounts	6,304	6,212			
66	905 Miscellaneous Customer Accounts Expenses	7,857	7,857			
67	Total Customer Accounts Expenses	61,981	20,345	-	-	-
68	6. Information Technology					
69	Operations					
70	906 Information Technology Expense	17,231	11,841	-	-	-

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 previously reported figures please explain in footnotes.

Class A or B Utility

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(f)
71	7. ADMINISTRATIVE AND GENERAL EXPENSES					
72	Operations					
73	920 Administrative and General Salaries	154,776	17,214			
74	921 Office Supplies and Other Expenses	43,040	29,246			
75	923 Outside Services Employeed	86,218	63,122			
76	924 Property Insurance	187	(3,203)			
77	925 Injuries and Damages	29,778	25,789			
78	926 Employee Pension and Benefits	88,742	88,903			
79	928 Regulatory Commission Expenses	3,528	(30,589)			
80	930 Miscellaneous General Expenses	(1,010)	(12,221)			
81	931 General Rents	15,403	(0)			
82	932 Main of office equipment	(149)	(2,072)			
83	Total Operation	420,513	176,189	-	-	-
84	Maintenance					
85	950 Maintenance of General Plant	-	-			
86	Total Administrative and General Expenses	420,513	176,189	-	-	-
87	Total Operation and Maintenance Expenses	874,346	334,990	-	-	-
SUMMARY OF OPERATION AND MAINTENANCE						
	Functional Classification (a)	Operation (b)	Maintenance (b)	Total		
88	Source of Supply Expenses	5,673	1,726	7,399		
89	Pumping Expenses	124,094	14,512	138,606		
90	Water Treatment Expenses	80,375	2,523	82,898		
91	Transmission and Distribution Expenses	10,898	134,820	145,718		
92	Customer Accounts Expenses	61,981	-	61,981		
93	Information Technology Expenses	17,231	-	17,231		
94	Administrative and General Expenses	420,513	-	420,513		
95		-	-	-		
96	Total	720,766	153,581	874,346		

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 previously reported figures please explain in footnotes.

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Lakeland Water (d)	White Rock (e)	Rosebrook (f)	Tioga Gilford Village (g)	Tioga Belmont (h)
1	1. SOURCE OF SUPPLY							
2	Operations							
3	600 Operation Supervision and Engineering	1,027	1,027	175	175	327	175	175
3	601 Operation Labor and Expenses	75	75	-	75	-	-	-
4	602 Purchased Water	-	-	-	-	-	-	-
4	603 Miscellaneous Expense	4,572	4,491	823	914	2,194	320	320
5	604 Rents	-	-	-	-	-	-	-
6	Total Operation	5,673	5,592	998	1,164	2,521	495	495
7	Maintenance							
8	610 Maintenance Supervision and Engineering	-	-	-	-	-	-	-
9	611 Maintenance of Structures and Improvement	1,144	1,144	-	-	9	497	638
10	612 Maintenance of Collecting and Impounding Reservoirs	150	150	150	-	-	-	-
11	613 Maintenance of Lake, River and Other Intakes	-	-	-	-	-	-	-
10	614 Maintenance of Wells and Springs	432	316	-	133	-	299	-
11	615 Maintenance of Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
12	616 Maintenance of Supply Mains	-	-	-	-	-	-	-
13	617 Maintenance of Miscellaneous Water Source Plant	-	-	-	-	-	-	-
11	Total Maintenance	1,726	1,610	150	133	9	796	638
12	Total Source of Supply	7,399	7,202	1,148	1,297	2,530	1,291	1,133
13	2. PUMPING EXPENSES							
14	Operations							
15	620 Operation Supervision and Engineering	204	204	-	-	204	-	-
16	621 Fuel for Power Production	-	-	-	-	-	-	-
17	622 Power Production Labor and Expenses	-	-	-	-	-	-	-
16	623 Fuel or Power Purchased for Pumping	76,608	35,953	8,336	15,261	33,818	13,895	5,298
17	624 Pumping Labor and Expenses	45,817	(14,985)	9,102	9,129	17,681	5,746	4,159
18	625 Expenses Transferred - Credit	-	-	-	-	-	-	-
18	626 Miscellaneous Expenses	1,465	(4,351)	-	212	212	1,040	-
19	627 Rents	-	-	-	-	-	-	-
19	Total Operations	124,093	16,821	17,438	24,602	51,916	20,681	9,456

Class A or B Utility

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)	Lakeland Water (d)	White Rock (e)	Rosebrook (f)	Tioga Gifford Village (g)	Tioga Belmont (h)
20	2.PUMPING EXPENSES(Cont'd)							
21	Maintenance							
22	630 Maintenance Supervision and Engineering	-	-	-	-	-	-	-
22	631 Maintenance of Structures and Improvement	9,708	(7,035)	2,019	2,983	2,799	1,210	697
23	632 Maintenance of Power Production Equipment	860	860	210	-	131	520	-
24	633 Maintenance of Pumping Equipment	3,944	(4,888)	624	1,098	488	1,452	281
25	Total Maintenance	14,513	(11,063)	2,853	4,082	3,418	3,182	978
26	Total Pumping Expenses	138,607	5,758	20,291	28,684	55,334	23,863	10,435
27	3. WATER TREATMENT EXPENSES							
28	Operations							
29	640 Operation Supervision and Engineering	8,954	8,954	1,578	2,075	2,083	1,620	1,599
30	641 Chemicals	20,455	2,090	6,580	1,400	11,928	394	153
31	642 Operation Labor and Expenses	38,518	16,398	3,612	13,507	14,523	4,977	1,898
32	643 Miscellaneous Expenses	12,448	12,448	3,225	3,273	860	2,977	2,113
33	644 Rents	-	-	-	-	-	-	-
34	Total Operation	80,374	39,890	14,995	20,255	29,394	9,968	5,762
35	Maintenance							
36	650 Maintenance Supervision and Engineering	-	-	-	-	-	-	-
36	651 Maintenance of Structures and Improvements	185	(640)	(647)	208	135	490	-
37	652 Maintenance of Water Treatment Equipment	2,338	(5,322)	337	706	366	929	-
38	Total Maintenance	2,523	(5,962)	(310)	915	500	1,419	-
39	Total Water Treatment Expenses	82,897	33,928	14,685	21,170	29,894	11,387	5,762
40	4.TRANSMISSION AND DISTRIBUTION EXPENSES							
41	Operation							
42	660 Operation Supervision and Engineering	-	-	-	-	-	-	-
43	662 Transmission & Distribution Lines Expense	5,988	5,959	751	3,652	483	1,014	87
44	663 Meter Expenses	87	(125)	-	87	-	-	-
45	664 Customer Installations Expenses	-	(63)	-	-	-	-	-
46	665 Miscellaneous Expenses	4,824	4,737	880	760	2,025	842	316

Class A or B Utility

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)	Lakeland Water (d)	White Rock (e)	Rosebrook (f)	Tioga Gifford Village (g)	Tioga Belmont (h)
47	TRANSMISSION & DISTRIBUTION EXPENSES(Cont'd)							
48	Operations							
49	666 Rents	-	-	-	-	-	-	-
50	Total Operation	10,898	10,507	1,031	4,498	2,509	1,857	403
51	Maintenance							
52	671 Maintenance of Structures and Improvements	2,173	2,173	1,558	100	136	269	111
53	672 Maintenance of Distribution Reservoirs and Standpipes	18,872	18,570	14,144	3,625	-	153	950
54	673 Maintenance of Transmission and Distribution Mains	67,889	24,753	200	5,776	37,606	24,159	148
55	675 Maintenance of Services	36,882	23,931	10,279	18,857	524	7,159	63
56	676 Maintenance of Meters	1,268	(4,770)	-	145	1,094	29	-
57	677 Maintenance of Hydrants	555	(2,118)	-	-	555	-	-
58	678 Maintenance of Miscellaneous Equipment	7,181	7,181	201	1,143	5,453	234	151
59	Total Maintenance	134,820	69,220	26,383	29,645	45,367	32,002	1,423
60	Total Transmission and Distribution Expense	145,717	79,727	28,014	34,143	47,875	33,859	1,826
61	5. Customer Accounts Expenses							
62	Operation							
63	901 Supervision	-	-	-	-	-	-	-
63	902 Meter Reading Expenses	3,509	(2,564)	969	646	1,219	322	353
64	903 Customer Records and Collections Expenses	44,312	8,841	9,769	6,636	18,107	5,012	4,787
65	904 Uncollectible Accounts	6,304	6,212	6,298	-	6	-	-
66	905 Miscellaneous Customer Accounts Expenses	7,857	7,857	1,723	1,171	3,136	912	915
67	Total Customer Accounts Expenses	61,982	20,345	18,760	8,453	22,469	6,245	6,055
68	6. Information Technology							
69	Operations							
70	906 Information Technology Expense	17,231	11,841	3,099	3,451	8,271	1,205	1,205

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)	Lakeland Water (d)	White Rock (e)	Rosebrook (f)	Tioga Gifford Village (g)	Tioga Belmont (h)
71	7. ADMINISTRATIVE AND GENERAL EXPENSES							
72	Operations							
73	920 Administrative and General Salaries	154,775	17,213	27,710	30,891	74,447	10,896	10,831
74	921 Office Supplies and Other Expenses	43,040	29,246	8,329	8,565	20,246	2,999	2,902
75	922 Administrative Expenses Transferred - Cr.	-	-	-	-	-	-	-
75	923 Outside Services Employed	86,218	63,122	15,519	17,244	41,385	6,035	6,035
76	924 Property Insurance	187	(3,203)	34	37	90	13	13
77	925 Injuries and Damages	29,778	25,789	5,355	5,950	14,309	2,082	2,082
78	926 Employee Pension and Benefits	88,742	88,903	15,974	17,748	42,596	6,212	6,212
79	927 Franchise Requirements	-	-	-	-	-	-	-
79	928 Regulatory Commission Expenses	3,528	(30,589)	776	459	2,011	176	106
80	929 Duplicate Charges - Cr.	-	-	-	-	-	-	-
80	930 Miscellaneous General Expenses	(1,010)	(12,221)	(181)	(235)	(983)	356	33
81	931 General Rents	15,403	(0)	2,772	3,081	7,393	1,078	1,078
82	932 Main of office equipment	(149)	(2,072)	(27)	(30)	(72)	(10)	(10)
83	Total Operation	420,512	176,188	76,261	83,710	201,422	29,838	29,282
84	Maintenance	-	-	-	-	-	-	-
85	950 Maintenance of General Plant	-	-	-	-	-	-	-
86	Total Administrative and General Expenses	420,514	176,188	76,261	83,710	201,422	29,838	29,282
87	Total Operation and Maintenance Expenses	874,347	334,989	162,258	180,908	367,796	107,688	55,697

SUMMARY OF OPERATION AND MAINTENANCE				
	Functional Classification (a)	Operation (b)	Maintenance (b)	Total
88	Source of Supply Expenses	5,673	1,726	7,399
89	Pumping Expenses	174,093	14,513	138,606
90	Water Treatment Expenses	80,374	2,523	82,897
91	Transmission and Distribution Expenses	10,898	134,820	145,718
92	Customer Accounts Expenses	61,982		61,982
93	Information Technology Expenses	17,231		17,231
94	Administrative and General Expenses	420,514		420,514
95		\$-		\$-
96	Total	720,766	153,582	874,347

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 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 line 7 respectively and applicable balance sheet account schedules.

Line No.	Item	Basis	Rate	Amount
1	Amortization of Utility Plant Acquisition Adjustment			
2	Account 406			\$ -
3				
4				
5				
6				
7				
8				
9	TOTAL			\$ -
10	AMORTIZATION EXPENSE - OTHER			\$ -
11				
12				
13				
14				
15				
16				
17				
18	TOTAL			\$ -
19	Amortization of Property Losses -Account 407.2			
20				
21				
22	NONE			
23				
24				
25				
26				
27	TOTAL			\$ -
28	Amortization of Other Utility Charges - Account 407.3			
29				
30				
31				
32	NONE			
33				
34				
35				
36	TOTAL			\$ -
37	TOTAL - Account 407			\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-50 TAXES CHARGED DURING YEAR (ACCOUNT 408,409)

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 more than one account, state in a footnote the basis of apportioning such tax.
5. The total taxes charges 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	Corporate Income Taxes	\$ (107,500)		\$ (107,500)	\$ -	
3	Payroll taxes	\$ 20,068	\$ 20,068			
4						
5						
6	STATE					
7	State Income Tax	\$ (41,459)		\$ (41,459)		
8	Utility Property tax	\$ (1,084)	\$ (1,084)			
9						
10	LOCAL					
11	Property	\$ 34,160	\$ 34,160			
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	TOTALS	\$ (95,815)	\$53,144	\$ (148,959)	\$ -	\$ -
	FIT Deferred			46,823		
	Total Income Taxes			\$ (102,136)		

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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)	Lakeland Water (b)	White Rock (c)	Rosebrook (d)	Tioga Gilford Village (e)	Tioga Belmont (f)	Total Taxes (g)
1	FEDERAL						
2	Corporate Income Taxes	(19,350)	(21,500)	(51,601)	(7,525)	(7,524)	(107,500)
3	Payroll taxes	3,612	4,014	9,632	1,405	1,405	20,068
4							
5							
6							
7							
8	STATE						
9	State income tax	(7,463)	(8,292)	(19,900)	(2,902)	(2,902)	(41,459)
10	Utility Property tax	(195)	(217)	(520)	(76)	(76)	(1,084)
11							
12							
13							
14							
15							
16	LOCAL						
17	Property taxes	4,462	9,102	12,015	3,870	4,711	34,160
18							
19							
20							
21							
22							
23							
24	TOTALS	(18,934)	(16,893)	(50,374)	(5,228)	(4,386)	(95,815)

Total other taxes per F-2 7,879 12,899 21,127 5,199 6,040 53,144

Total current income taxes from above (26,813) (29,792) (71,501) (10,427) (10,426) (148,959)

Deferred taxes not include on F-50 8,428 9,365 22,474 3,278 3,278 46,823

Total income taxes per F-2 (18,385) (20,427) (49,027) (7,149) (7,148) (102,136)

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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 systems.
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	TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
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	<u>Gain on disposition of property:</u>	\$ -		\$ -
2				
3				
4				
5	NONE			
6				
7				
8				
9				
10				
11	Total Gain			\$ -
12				
13	<u>Loss on disposition of property:</u>			
14				
15	NONE			
16				
17				
18				
19				
20				
21	Total Loss			\$ -
22	NET GAIN OR LOSS			\$ -

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
**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 applicable taxes included in Accounts 408 and 409 and income after such taxes. Give the basis of any allocation of expenses between utility and merchandising, jobbing and contract work activities.

Line No.	Item (a)	Water Department (b)	(c)	(d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discount				
3	allowance and returns.....				
4	Contract work.....	2,751			2,751
5	Commissions.....				
6	Other (list major classes).....				
7					
8					
9					
10	Total Revenues (account 415).....	2,751			2,751
11	Costs and Expenses:				
12	Cost of sales (list major classes of cost)				
13	Labor	41			41
14	Outside services	1,301			1,301
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses.....				
27	Customer account expenses.....				
28	Administrative and general expenses....				
29	Depreciation.....				
30	Total Costs and Expenses (Account 416)	1,342			1,342
31					
32	Net Income (before taxes).....	1,409			1,409
33	Taxes (Account 408,409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....				
37	Net Income(after taxes).....	1,409			1,409

Class A or B Utility
ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-54 OTHER INCOME AND DEDUCTION ACCOUNTS ANALYSIS
(Account 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. Non utility Income (account 421). Describe each non utility operation and indicate the gross income earned from each. Indicate the net gain on any sale received of non utility property.
4. Miscellaneous Non utility Expense (426). Report the nature, payee, and amount of miscellaneous non utility expenses.

Line No.	Item	Amount
1	Interest and Dividend Income (Account 419)	-
2		
3	AFUDC Interest (Account 420)	-
4	Other Interest Income	-
5		
6		
7		
8		
9		
10		
11		
12	TOTAL	-
13	Non-Utility Income (Account 421)	
14		
15	Miscellaneous Non-Utility Income	-
16	Qual Patr Dst	(83)
17		
18		
19		
20		
21		
22		
23		
24	TOTAL	(83)
25	Miscellaneous Non-Utility Expense (account 426)	-
26		
28	Misc non-utility expense	-
33		
34		
35		
36	TOTAL	-

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-54 OTHER INCOME AND DEDUCTION ACCOUNTS ANALYSIS
 (Account 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. Non utility Income (account 421). Describe each non utility operation and indicate the gross income earned from each. Indicate the net gain on any sale received of non utility property.
4. Miscellaneous Non utility Expense (426). Report the nature, payee, and amount of miscellaneous non utility expenses.

Line No.	Item (a)	LL Water (b)	WR (c)	Rosebrook (d)	TGV (e)	TB (f)	Total (g)
1	Interest and Dividend Income (Account 419)						-
2							
3	AFUDC Interest (Account 420)						
4	Other Interest Income						
5							
6							
7							
8							
9							
10							
11							
12	TOTAL						-
13	Non-Utility Income (Account 421)						
14							
15	Miscellaneous Non-Utility Income						
16	Qual Patr Dst	(15)	(17)	(40)	(6)	(6)	(83)
17							
18							
19							
20							
21							
22							
23							
24	TOTAL	(15)	(17)	(40)	(6)	(6)	(83)
25	Miscellaneous Non-Utility Expense (account 426)						
26	None	-	-	-	-	-	-
28							
33							
34							
35							
36	TOTAL	-	-	-	-	-	-

Class A or B Utility
 ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
**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, reconciling 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 amount group members

Line No.	Particulars	Amount
1		
2	Net Income per Books	\$ (383,077)
3	Federal Income Tax Accrual	(61,196)
4	State Income Tax Accrual	(40,940)
5		
6	Pretax Book Income	(485,213)
7		
8	Normalized depreciation	45,250
9	Deferred debits	(162,368)
10	Federal tax rate change due to customers	48,111
11	Other	2,044
12	State Taxes	41,459
13		
14		
15		
16		
16		
17		
18		
20		
21		
19		
20		
21		
22	Federal Taxable Income	\$ (510,717)
23		
24	Tax @ 21%	\$ (107,251)
25	Federal effect of State RTP	-
26	Provision to Return Adjustments	(249)
27		
28	Federal taxes payable	(107,500)
29		
30	Deferred Federal tax expense	46,304
31	Deferred tax adjustment	
32	American Flowthrough depreciation	
33	Total deferred Federal taxes	46,304
34		
35	Total Federal book tax expense	(61,196)
36		
37		
38		
39		

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-57 DONATIONS AND GIFTS

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

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1				
2	None			
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		Total		\$ -

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
F-58 DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charges 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.

Note: AWC of NH has no employees.

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 Operations			
4	Water Treatment			
5	Transmission and Distribution			
6	Customer Accounts			
8	Administration and General			
9	Total Operation			
10	Maintenance			
11	Source of Supply			
12	Pumping			
13	Water Treatment			
14	Transmission and Distribution			
15	Administration 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(Line7)			
24	Administration 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(Cross company charge)			
30	Jobbing			
31				
32				
33				
34				
35				
36				
37	Total Other Accounts			
38	Total Salaries and Wages			

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

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 amounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters added. The average number of customers means the average of the twelve figures at the close of each month.

Line No.	Number and Title of Rate Schedule (a)	Thousand 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	Unmeter Sales- General		\$ (32)			
4	Unmetered Sales - Hydrant Use					
5						
6	Totals, Account 460 Unmetered Sales to General Customers	-	\$ (32)	0	0	0
7	LMC	4,530	\$ 116,439	160	28.31	25.70
8	WR	3,754	85,360	95	39.52	22.74
9	RBW	33,167	333,351	416	79.73	10.05
10	TGV	3,032	32,522	42	72.19	10.73
11	TB	818	18,052	22	37.18	22.07
12	Totals, Account 461 Metered Sales to General Customers	45,301	\$585,724	735	61.63	12.93
13	Totals, Account 462 Fire Protection Revenue					
14	Totals, Account 466 Sales for Resale					
15	Totals, Account 467 Interdepartmental Sales					
16	TOTALS(Account 460-467)	45,301	\$585,692	735	61.63	12.93

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
S-2 WATER PRODUCED AND PURCHASED

	WATER PRODUCED (in 1000 gals)					Total Water Produced (in 1,000 Gals)	WATER PURCHASED (in 1,000 Gals)	Total Produced and Purchases (In 1000 gals)
	Water Produced (in 1000 gals)		Water Produced (in 1000 gals)	Water Produced (in 1000 gals)	Water Produced (in 1000 gals)			
	Belmont	Bow						
Jan	656	376	3,861	624	90	5,607		5,607
Feb	390	347	4,040	474	82	5,333		5,333
Mar	450	388	3,400	446	80	4,764		4,764
Apr	627	470	2,357	603	117	4,174		4,174
May	380	459	3,194	360	88	4,481		4,481
Jun	501	423	3,473	1,042	121	5,560		5,560
Jul	510	642	2,830	702	106	4,790		4,790
Aug	430	490	4,010	640	80	5,650		5,650
Sep	658	689	3,827	966	133	6,273		6,273
Oct	402	521	2,666	328	83	4,000		4,000
Nov	554	402	3,657	357	119	5,089		5,089
Dec	626	421	4,285	305	104	5,741		5,741
TOTAL	6,184	5,628	41,600	6,847	1,203	61,462	0	61,462

Max. Day Flow (in 1000 gals): 285 Date: 12/15/2022 61,462

S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Name/ I.D.	Type	Elev.	Drainage Area (s.q. ml.)	Protective Land Owned (acres)	Treatment	Safe Yield (GPD)		Installed Protection Capacity (GPD)	Total Production For Year (in 1000 gals)
N/A									

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022
S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Elevation	Total Production For Year (in 1000 gals)

S-5 WELLS

Name/I.D.	Type	Depth (ft)	Year Installed	Treatment If Separate From Pump Station	Safe Yield (GPD)	Installed (GPD)	HP of Pump	Total Production For Year (gals)
A Belmont #4	GP	28	1994		40	40	10	
A Belmont #5	B	880	2007		22	32	10	
Total								6,074,652
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								5,727,726
Rosebrook Well #1	GP	52	1973		300	350	50	
Rosebrook Well #2	GP	46	2004		300	435	60	
Total								41,597,700
Tioga Artesian	Dr	325	1982		15	10	3	
Tioga Artesian	Dr	500	1989		6	6	15	
Total								1,203,572
GVWD Well #2	Dr	500						
GVWD Well #3	Dr	300						
GVWD Well #4	Dr	553	2006		20	20	3	
Total								6,846,804
Total								61,450,454

- Treatment
- A Chlorine & Caustic (at pump station)
 - B Caustic, Chlorine & Phosphate (centralized at Mill Rd)
 - C Chlorine, Caustic & Phosphate (at pump station)
 - D Chlorine & Phosphate (centralized at Winnicut Road)
 - E Chlorine & Phosphate (centralized at Winnicut Road)

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside pump stations)

Name/I.D.	Type	Material	Size (gals)	Yr. Installed	Open/Covered	Overflow Elev	Area Served
A Belmont #1	Atmospheric	Concrete	20,000	1979	Covered	1001 ft.	All Customers
A Belmont #2	Atmospheric	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Belmont #3	Atmospheric	Concrete	15,000	2010	Covered	1001 ft.	All Customers
A Bow	Atmospheric	Steel	15000	unavailable	Covered	12'	All Customers
A Bow	Atmospheric	Steel	15000	unavailable	Covered	12'	All Customers
Rosebrook Tank 1	Atmospheric	Concrete	650000	1973	Covered	12'6"	All Customers
Tioga Tank (1)	Atmospheric	Steel	5000	1982	Covered		All Customers
GVWD Tank	Atmospheric	Steel	8000	1972	Covered		All Customers
GVWD Tank	Hydropneumatic	Steel	2000	1972	Covered		Not in service, Not connected

S-8 ACTIVE SERVICE, METERS AND HYDRANTS

(Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	Total
Non-Fire Service	809	1	57	9	6	2	0	1				885
Fire Service									2			2
Meters ¹	809	1	57	9	6	2	0	1				885
Hydrants	Public:	62		Private:	4							66

¹ meters in service as of year end

S-9 NUMBER AND TYPE OF CUSTOMER (active and inactive accounts)

Residential	Commercial	Industrial	Municipal	Total	Year-Round	Seasonal
848	37			885		

Class A or B Utility

ANY SUBSEQUENT CHANGES SHOULD BE REPORTED TO THIS COMMISSION INFORMATION SHEET 2022

S-10 TRANSMISSION AND DISTRIBUTION MAINS

(Length of Mains in Feet)

	Ductile Iron	Cast Iron	PVC	Non-PVC Plastic	Transite	Cement	Galv Steel	Copper	HDPE	Other	Total
3/4"											-
1"				457							457
2"	50		4,120	4,541			774			441	9,926
3"			9,940								9,940
4"	393		11,349							275	12,017
6"	4,097		11,200							206	15,503
8"	7,954		11,952							2,117	22,023
10"			4,179								4,179
12"	1,710		510							854	3,074
16"	10,887										10,887
20"											
24'											
30"											
36"											
42"											
48"											
Total	25,091	-	53,250	4,998	-	-	774	-	-	3,893	88,006

Abenaki
Whiterock System
Lost Water Report
2022



Water Consumption vs. Water Production				
Qtr	Consumption	Production		Difference
1st	821	1,111		289 ^B
2nd	981	1,352		372 ^B
3rd	1,038	1,821		783 ^B
4th	915	1,444		529 ^B
Total	3,754	5,728		1,973
			% of unaccounted water ^A	34.5%

Month	Lost Water (Million Gallons)	Lost Water Explanation
JAN	376 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
FEB	(209) ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
MAR	122 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/1 total	289	
APRIL	159 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
MAY	118 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
JUNE	95 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/2 total	372	
JULY	233 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
AUG	178 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
SEPT	372 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/3 total	783	
OCT	226 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
NOV	67 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
DEC	236 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/4 total	529	
TOTAL	1,973	
	3,754	Billable consumption + Non Billable known water

A - This calculation is technically Non-Revenue Water, not Unaccounted-for Water. Also, Unaccounted-for Water is no longer recognized by the industry as a valid metric. It is recommended that this report be reconfigured to match current AWWA Water Audit methodology.

B - Consumption (meter reading conducted throughout the month) and production (calculated daily) do not perfectly align for these calculations.

C - Due to the acquisition of Abenaki Water Company in December 2021, the actual consumption for January 2022 were not included in the SAP billing system until February 2022. Therefore, the calculated Lost Water for January 2022 is overstated and the Lost Water for February 2022 is understated. The subsequent consumption amounts were included in the SAP billing system and reported accurately.

Abenaki
Tioga Gilford Village System
Lost Water Report
2022

Water Consumption vs. Water Production			
Qtr	Consumption	Production	Difference
1st	556	1,544	988 ^B
2nd	746	2,005	1,259 ^B
3rd	1,092	2,308	1,216 ^B
4th	638	990	352 ^B
Total	3,032	6,847	3,815
	% of unaccounted water ^A		55.7%

Month	Lost Water (Million Gallons)	Lost Water Explanation
JAN	624 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
FEB	103 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
MAR	261 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/1 total	988	
APRIL	408 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
MAY	109 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
JUNE	742 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/2 total	1,259	
JULY	277 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
AUG	282 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
SEPT	657 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/3 total	1,216	
OCT	96 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
NOV	141 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
DEC	115 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/4 total	352	
TOTAL	3,815	
	3,032	Billable consumption + Non Billable known water

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B - Consumption (meter reading conducted throughout the month) and production (calculated daily) do not perfectly align for these calculations.

C - Due to the acquisition of Abenaki Water Company in December 2021, the actual consumption for January 2022 were not included in the SAP billing system until February 2022. Therefore, the calculated Lost Water for January 2022 is overstated and the Lost Water for February 2022 is understated. The subsequent consumption amounts were included in the SAP billing system and reported accurately.

Abenaki
Lakeland System
Lost Water Report
2022

REVISED

Water Consumption vs. Water Production				
Qtr	Consumption	Production		Difference
1st	1,015	1,496		481 ^B
2nd	1,080	1,508		428 ^B
3rd	1,200	1,598		398 ^B
4th	1,235	1,472		237 ^B
Total	4,530	6,075		1,545
% of unaccounted water ^A				25.4%

Month	Lost Water (Million Gallons)	Lost Water Explanation
JAN	656 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
FEB	(280) ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
MAR	106 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/1 total	481	
APRIL	248 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
MAY	37 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
JUNE	143 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/2 total	428	
JULY	63 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
AUG	70 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
SEPT	265 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/3 total	398	
OCT	(17) ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
NOV	115 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
DEC	139 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/4 total	237	
TOTAL	1,545	
	4,530	Billable consumption + Non Billable known water

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B - Consumption (meter reading conducted throughout the month) and production (calculated daily) do not perfectly align for these calculations.

C - Due to the acquisition of Abenaki Water Company in December 2021, the actual consumption for January 2022 were not included in the SAP billing system until February 2022. Therefore, the calculated Lost Water for January 2022 is overstated and the Lost Water for February 2022 is understated. The subsequent consumption amounts were included in the SAP billing system and reported accurately.

Abenaki
Rosebrook System
Lost Water Report
2022

Water Consumption vs. Water Production				
Qtr	Consumption	Production		Difference
1st	9,994	11,300		1,306 ^B
2nd	6,802	9,024		2,222 ^B
3rd	8,796	10,666		1,870 ^B
4th	7,575	10,608		3,033 ^B
Total	33,167	41,598		8,431
	% of unaccounted water ^A			20.3%

Month	Lost Water (Million Gallons)	Lost Water Explanation
JAN	3,861 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
FEB	(2,693) ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
MAR	139 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/1 total	1,306	
APRIL	123 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
MAY	887 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
JUNE	1,212 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/2 total	2,222	
JULY	(139) ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
AUG	913 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
SEPT	1,097 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/3 total	1,870	
OCT	(305) ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
NOV	1,310 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
DEC	2,027 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/4 total	3,033	
TOTAL	8,431	
	33,167	Billable consumption + Non Billable known water

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B - Consumption (meter reading conducted throughout the month) and production (calculated daily) do not perfectly align for these calculations.

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REVISED

Abenaki
Tioga Belmont System
Lost Water Report
2022

Water Consumption vs. Water Production				
Qtr	Consumption	Production		Difference
1st	167	253		86 ^B
2nd	220	326		106 ^B
3rd	221	319		98 ^B
4th	211	306		95 ^B
Total	819	1,204		385
	% of unaccounted water ^A			32.0%

Month	Lost Water (Million Gallons)	Lost Water Explanation
JAN	90 ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
FEB	(31) ^C	Leaks; flushing; fire flow tests, public works & fire dept use.
MAR	26 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/1 total	86	
APRIL	54 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
MAY	8 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
JUNE	44 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/2 total	106	
JULY	18 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
AUG	11 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
SEPT	69 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/3 total	98	
OCT	10 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
NOV	43 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
DEC	42 ^B	Leaks; flushing; fire flow tests, public works & fire dept use.
Q/4 total	95	
TOTAL	385	
	819	Billable consumption + Non Billable known water

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B - Consumption (meter reading conducted throughout the month) and production (calculated daily) do not perfectly align for these calculations.

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