

Water Utility- Class A&B

Year Ended

December 31, 2022

Report of
Principal Office

PENNICHUCK EAST UTILITY, INC.

25 Walnut Street, PO Box 428

Nashua, NH 03061-0428

TO THE

State of New Hampshire

PUBLIC UTILITIES COMMISSION
CONCORD



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

not later than March 31, 2023

NHPUC Form F-22 INFORMATION SHEET 2022

1. Utility Name: PENNICHUCK EAST UTILITY, INC.

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

Name Jay Kerrigan

Title Manager of Regulatory Affairs and Business Services

Street 25 Walnut Street, PO Box 428

City/State Nashua, NH Zip Code 03061-0428

E-Mail address Jay.kerrigan@pennichuck.com

3. Telephone: Area Code 603 Number 913-2351

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

ASSESSMENT BOOK/LISTING ADDRESS

ASSESSMENT BILLING ADDRESS

Name Jay Kerrigan

Name Jay Kerrigan

Title Manager of Regulatory Affairs and Business Services

Title Manager of Regulatory Affairs and Business Services

Street 25 Walnut Street, PO Box 428

Street 25 Walnut Street, PO

City/State Nashua, NH

City/State Box 428

Zip Code 03061-0428

Zip Code 03061-0428

E-Mail Jay.kerrigan@pennichuck.com

5. Tel: Area Code 603 Number 913-2351 Area Code 603 Number 913-2351

6. The names and titles of principal officers are:

Name

Title

Larry D. Goodhue

Chief Executive Officer

Donald L. Ware

Chief Operating Officer

Suzanne L. Ansara

Corporate Secretary

George Torres

Corporate Treasurer

REMARKS: _____

The above information is requested for our office directory.

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

STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
Concord



Water Utilities – Classes A and B

**ANNUAL REPORT
OF**

PENNICHUCK EAST UTILITY, INC.

(Exact Legal Name of Respondent)

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

FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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A-1 GENERAL INSTRUCTIONS

1. This form of Annual Report is for the use of water companies operating in the State of New Hampshire.
2. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 21 S. Fruit St., Concord, New Hampshire 03301-2429, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
3. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
4. The report should be typed or a computer facsimile report will be accepted if submitted on standard size (8 ½ x 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 610 and the definitions and instructions contained therein shall also apply to this report whenever applicable.
6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "**No**" or "**None**" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the respondent, the words "**Not Applicable**" or "**n/a**" should be used to answer.
7. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
8. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
9. Attachments and additional schedules inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers and titles of the schedules to which they pertain.
10. All accounting items and phrases used in this Annual Report are to be interpreted in accordance with PART Puc 610 Uniform System of Accounts for Water Utilities prescribed by this Commission.
11. If the Respondent makes a report for a period less than a calendar year, the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
12. Whenever schedules request Current Year End Balance and Previous Year End Balance, the figures reported are based on fiscal year and general ledger account balances.
13. Increases over 10% from preceding year are to be explained in a letter.

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business: PENNICHUCK EAST UTILITY, INC.
2. Full name of any other utility acquired during the year and date of acquisition: None
3. Location of principal office: 25 Walnut Street, PO Box 428, Nashua, NH 03061-0428
4. State whether utility is a corporation, joint stock association, a firm or partnership or an individual: Corporation
5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: Incorporated January 20th, 1998 in the State of New Hampshire
6. If incorporated under special act, give chapter and session date: N/A
7. Give date when company was originally organized and date of any reorganization: Same as date of incorporation
8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating Respondent: Pennichuck Corporation, 25 Walnut Street, PO Box 428, Nashua, NH 03061-0428
9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by Respondent: N/A
10. Date when Respondent first began to operate as a utility*: Same as date of incorporation
11. If the Respondent is engaged in any business not related to utility operation, give particulars: N/A
12. If the status of the Respondent has changed during the year in respect to any of the statements made above, give particulars, including dates: N/A
13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N.H. Rev. Stat. Ann. 374:25, **Exceptions** and N.H. Rev. Stat. Ann. 374:26 **Permission**.

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

**A-3 OATH
ANNUAL REPORT**

of

PENNICHUCK EAST UTILITY, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

2022

State of New Hampshire

County of Hillsborough ss,

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

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

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

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

Subscribed and sworn to before me this

29th Day of March 2023

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

A-3 OATH
ANNUAL REPORT

of

PENNICHUCK EAST UTILITY, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

2022

State of New Hampshire

County of Hillsborough ss,

We, the undersigned, Larry D. Goodhue and Donald L. Ware of the
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complete and correct statement of the business and affairs of said utility, in respect to each
and every matter and thing therein set forth to the best of our knowledge, information and
belief; and that the accounts and figures contained in the foregoing report embrace all of
the financial operations of said utility during the period for which said report is made.

Larry D. Goodhue



Chief Executive Officer

(or other chief officer)

Donald L. Ware




Chief Operating Officer

(or other officer in charge of the accounts)

Subscribed and sworn to before me this

30th Day of March 2023


3/30/23

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

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

A-4 LIST OF OFFICERS

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

LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	David P. Bernier	North Conway, New Hampshire	One Year	2023 annual meeting	3	None (1)
12	Elizabeth A. Dunn	Windham, New Hampshire	One Year	2023 annual meeting	4	"
13	Stephen D. Genest	Freedom, New Hampshire	One Year	2023 annual meeting	2	"
14	Thomas J. Leonard	Exeter, New Hampshire	One Year	2023 annual meeting	4	"
15	Jay N. Lustig	Nashua, New Hampshire	One Year	2023 annual meeting	2	"
16	John D. McGrath	Londonderry, New Hampshire	One Year	2023 annual meeting	2	"
17	Preston J. Stanley, Jr. (4)	Nashua, New Hampshire	One Year	2023 annual meeting	4	"
18	C. George Bower, Ph.D.	Amherst, New Hampshire	One Year	2023 annual meeting	2	"
19	James P. Dore (2)	Mason, New Hampshire	One Year	2023 annual meeting	3	"
20	Deborah Novotny	Nashua, New Hampshire	One Year	2023 annual meeting	4	"
21	H. Scott Flegal	Nashua, New Hampshire	One Year	2023 annual meeting	3	"
22	Amy Marie R. Corriveau (3)	Nashua, New Hampshire	One Year	2023 annual meeting	2	"
23	Sarah Pillsbury (3)	Bow, New Hampshire	One Year	2023 annual meeting	2	"
24						
25						

Note:

- 1 The Directors do not receive any fees directly related to Company's meetings, if any. However, all Directors receive fees for attending the Parent's meetings. These fees along with other parent company expenses are allocated through the management fee.
- 2 Resigned on 9/30/2022
- 3 Joined Board on 5/26/22
- 4 Preston Stanley deceased as of February 25, 2023

A-5 SHAREHOLDERS AND VOTING POWERS

Line No.					
1	Indicate total of voting power of security holders at close of year:		Common	Votes: 100	
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	1 Shareholder				
4					
5	Indicate the total number of votes cast at the latest general meeting: 100				
6	Give date and place of such meeting: May 26, 2022, held at 25 Walnut St., Nashua NH.				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
8	Pennichuck Corporation	25 Walnut Street, Nashua, NH 03060	100	100	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total		100	100	

A-6 LIST OF TOWNS SERVED

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

Line No.	Town	Population of Area	Number of Customers *	Town	Population of Area	Number of Customers
				Sub Totals Forward:		
1	Atkinson	6,722	10			
2	Bow	7,693	130			
3	Center Barnstead	4,604	898			
4	Chester	4,887	33			
5	Derry	32,948	310			
6	Exeter	14,582	52			
7	Hooksett	14,473	101			
8	Litchfield	8,395	2,514			
9	Lee	4,335	34			
10	Londonderry	24,891	2,436			
11	Middleton	1,772	87			
12	North Conway	10,257	219			
13	Pelham	13,117	483			
14	Plaistow	7,602	21			
15	Raymond	10,257	385			
16	Sandown	6,255	11			
17	Tilton	3,624	69			
18	Weare	8,811	28			
19	Windham	14,301	802			
20	Sub Totals Forward:	199,526	8,623			

* Year End Numbers, Active and Inactive Customers

A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments of 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	City	State	Zip	Amount
1	N. Granese & Sons, Inc.	59 Jefferson Avenue	Salem	MA	01970	\$769,867.15
2	MANCHESTER WATER WORKS	PO BOX 9677	MANCHESTER	NH	03108-9677	\$530,909.96
3	AMERICAN EXCAVATING CORP	5 MADDEN ROAD	DERRY	NH	03038	\$324,047.78
4	TOWN OF LITCHFIELD	2 LIBERTY WAY, SUITE # 3	LITCHFIELD	NH	03052	\$301,941.00
5	TOWN OF LONDONDERRY	268B MAMMOTH RD	LONDONDERRY	NH	03053	\$270,878.17
6	MANCHESTER WATER WORKS	281 LINCOLN STREET	MANCHESTER	NH	03103-5093	\$242,904.50
7	TOWN OF DERRY	14 MANNING ST	DERRY	NH	03038	\$166,589.44
8	Eversource	PO BOX 56003	BOSTON	MA	02205-6003	\$146,777.62
9	Constellation NewEnergy Inc.	PO Box 4640	Carol Stream	IL	60197-4640	\$132,668.02
10	TOWN OF BARNSTEAD	PO BOX 11	CENTER BARNSTEAD	NH	03225	\$124,088.00
11	FORCIER CONTRACTING & BUILDING SERVICES	25 MERRIMACK ST.	NASHUA	NH	03064	\$112,467.50
12	TOWN OF PELHAM	6 VILLAGE GREEN	PELHAM	NH	03076	\$95,734.00
13	TOWN OF RAYMOND	4 EPPING STREET	RAYMOND	NH	03077	\$84,660.79
14	NORTHEAST EARTH MECHANICS, INC	159 BARNSTEAD ROAD	PITTSFIELD	NH	03263	\$81,713.04
15	TOWN OF WINDHAM	3 NORTH LOWELL RD	WINDHAM	NH	03087-1605	\$81,479.00
16	HOOKSETT VILLAGE WATER PRECINCT	PO BOX 16383	HOOKSETT	NH	03106-6383	\$74,384.75
17	SMITH PUMP, INC	48 LONDONDERRY TURNPIKE	HOOKSETT	NH	03106	\$70,990.64
18	GRANITE STATE ANALYTICAL INC	22 MANCHESTER ROAD	DERRY	NH	03038	\$70,962.68
19	LIBERTY UTILITIES - NH	75 REMITTANCE DRIVE	CHICAGO	IL	60675-1032	\$60,116.24
20	CONCORD WINWATER COMPANY CORP	12 SANDQUIST ST	CONCORD	NH	03301	\$59,850.87
21	R.E. PRESCOTT CO., INC.	10 RAILROAD AVE	EXETER	NH	03833	\$52,413.99
22	NORTH CONWAY WATER PRECINCT	104 SAWMILL LANE	NORTH CONWAY	NH	03860-0630	\$50,774.04
23	Wind River Environmental LLC	PO Box 22074	New York	NY	10087-2074	\$48,879.50
24	STATE OF NEW HAMPSHIRE	21 S FRUIT STREET, SUITE 10	CONCORD	NH	03301	\$48,118.00
25	MERIDIAN LAND SERVICES, INC.	P.O. BOX 118	MILFORD	NH	03055-0118	\$44,283.30
26	TOWN OF HUDSON	12 SCHOOL STREET	HUDSON	NH	03051	\$37,008.97
27	JOE DARRAH ENTERPRISES	P.O. Box 113	Pittsfield	NH	03263	\$35,255.00
28	SCHERBON CONSOLIDATED, INC.	40 HAVERHILL RD	AMESBURY	MA	01913	\$32,575.00
29	NH ELECTRIC COOPERATIVE, INC.	PO BOX 9612	MANCHESTER	NH	03108-9612	\$31,348.66
30	Rath Young & Pignatelli PC	P O Box 1500	Concord	NH	03302-1500	\$30,706.36
31	HUDSON PAVING & EXCAVATION, INC.	19 BARRETTS HILL ROAD	HUDSON	NH	03051	\$28,043.28
32	CHASE ELECTRIC MOTORS LLC	78 LONDONDERRY TURNPIKE	HOOKSETT	NH	03106	\$27,894.88
33	EVERETT J. PRESCOTT, INC.	PO BOX 350002	BOSTON	MA	02241-0502	\$27,894.14
34	UNITIL ENERGY SYSTEMS	PO BOX 981077	BOSTON	MA	02298-1077	\$23,866.48
35	CROSS FARM DEVELOPMENT LLC	PO BOX 543	LONDONDERRY	NH	03053	\$23,046.38
36	AMERIGAS	PO BOX 371473	PITTSBURG	PA	15250-7473	\$21,340.41
37	TOWN OF DERRY	14 MANNING STREET	DERRY	NH	03038	\$21,209.48
38	TOWN OF HOOKSETT - TAX COLLECTOR	35 MAIN STREET	HOOKSETT	NH	03106	\$20,568.00
39	S.U.R. Construction West, Inc.	51 Payne Road	Winchester	NH	03470	\$20,401.78
40	Town of Salem, NH	33 Geremonty Drive	Salem	NH	03079-3390	\$20,305.94
41	TOWN OF BOW, NH	10 GRANDVIEW ROAD	BOW	NH	03304	\$18,676.00
42	Marcia A. Brown	20 Noble Street	Somersworth	NH	03878	\$15,376.79
43	USA BLUEBOOK LLC	PO BOX 9004	GURNEE	IL	60031-9004	\$14,970.89
44	TOWN OF CONWAY	23 MAIN ST.	CONWAY	NH	03813	\$14,843.00
45	HARCROS CHEMICALS, INC.	PO BOX 74583	CHICAGO	IL	60696	\$14,521.56
46	POWER UP GENERATOR SERVICE	8 PRISCILLA LANE	AUBURN	NH	03032	\$14,278.33
47	TOWN OF MIDDLETON	182 KINGS HIGHWAY	MIDDLETON	NH	03887	\$14,065.00
48	GORDON T. BURKE & SONS INC.	PO BOX 497	NORTH CONWAY	NH	03860	\$13,923.48
49	HYDRA TECH, INC.	PO BOX 256	STERLING	MA	01564	\$13,874.00
50	GALCO INDUSTRIAL ELECTRONICS INC	LOCKBOX L-4061	COLUMBUS	OH	43260-4061	\$12,391.56
51	UNIVAR USA INC	62190 COLLECTIONS CTR DR	CHICAGO	IL	60693-0621	\$12,256.08
52	Northeast Integration, LLC	212C Lafayette Rd	North Hampton	NH	03862	\$11,955.00
53	TREASURER, STATE OF NEW HAMPSHIRE	NH DEPT OF ENVIRONMENTAL SERVICES	CONCORD	NH	03302-0095	\$11,770.00
54	EASTERN PROPANE OIL, INC	PO BOX 8900	LEWISTON	ME	04243-8900	\$11,634.42
55	TI SALES INC	36 HUDSON ROAD (ROUTE 27)	SUDBURY	MA	01776-2097	\$11,020.31
56	Maine Drilling & Blasting, Inc	P.O. Box 1140	Gardiner	ME	04345	\$10,750.00
57	HENNIKER DIRECTION DRILLING, LLC	PO BOX 2156	HENNIKER	NH	03242	\$10,000.00
Total						\$4,675,271.16

A-8 MANAGEMENT FEES AND EXPENSES

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

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	Pennichuck Corporation	6/13/2007	N/A	Various	2,947,710		2,947,710	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				Totals	2,947,710	-	2,947,710	\$ -

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

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	Cost Allocation and Services Agreement	930	Misc General Expense	2,947,710
13				
15				
16				
17				
18				
19				
22				
24			Total	2,947,710

A-9 AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on Schedule A-3 Oath, list the principal occupation or business affiliation if other than listed on Schedule A-3 Oath, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of financial organizations, firms or partnerships in which he/she is an officer, director, trustee, partner, or a person exercising similar functions.

Line No.	Name	Principal Activity of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	Larry D. Goodhue	Chief Executive Officer	(a)	Pennichuck East Utility, Inc.
2			(a)	Pennichuck Water Works, Inc
3			(a)	Pennichuck Water Service Corp.
4			(a)	Southwood Corp.
6			(a)	Pennichuck Corp.
7				
8				
9				
10			Donald L. Ware	Chief Operating Officer
11	Chief Operating Officer	Pennichuck Water Works, Inc		
12	Chief Operating Officer	Pennichuck Water Service Corp.		
13	Chief Operating Officer	Southwood Corp.		
14	Chief Operating Officer	Pennichuck Corp.		
15				
16	George Torres	Corporate Treasurer	Corporate Treasurer	Pennichuck East Utility, Inc.
17			Corporate Treasurer	Pittsfield Aqueduct Co., Inc.
18			Corporate Treasurer	Pennichuck Water Service Corp.
19			Corporate Treasurer	Southwood Corp.
20			Corporate Treasurer	Pennichuck Corp.
21				
22				
23				
24				
25				
26				
27				

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

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

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

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

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A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED

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

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

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

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

Columnar instructions are as follows:

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

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

A-12 IMPORTANT CHANGES DURING THE YEAR

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. **NONE**
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization. **NONE**
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. **CWIP SCHEDULE F-10, PAGE 29**
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. **SEE ATTACHED ADDITIONS**
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. **NONE**
6. Extensions of the system (mains and service) put into operation during the year. **SEE ATTACHED ADDITIONS**
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. **NONE**
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. **SEE ATTACHED RETIREMENTS**
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. **NONE**
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. **NONE**
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. **NONE**
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected.
On 2-18-2022 PEU was granted a permanent rate increase of 16.79% in PUC Order #26,586 which was expected to generate an additional \$1,456,344 in annual revenues. Additionally, on 4-8-2022 PEU was granted a 4.02% surcharge in Order #26,608 on the rates granted in Order #26,586 which was expected to generate an additional \$407,098 in annual revenues.
13. *State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.*
**In November 2021, Pennichuck Water Works entered into a contract with the Steelworkers Union with a 2.80% wage increase effective 1/1/2022.
All work performed for PEU is done by PWW employees.**
14. All other important financial changes, including the dates and purposes of all investment advances made during the year to or from an associated company. **NONE**
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in

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**F1 - BALANCE SHEET
ASSETS AND IOTHER 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	\$ 85,303,343	\$ 83,238,526	\$ 2,064,816
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	\$ 19,027,746	\$ 17,713,605	\$ 1,314,141
3	Net Plant		\$ 66,275,596	\$ 65,524,921	\$ 750,676
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	\$ (4,497,480)	\$ (4,695,871)	\$ 198,391
5	Total Net Utility Plant		\$ 61,778,117	\$ 60,829,050	\$ 949,067
OTHER PROPERTY AND INVESTMENTS					
6	Nonutility Property (121)	F-14			\$ -
7	Less: Accumulated Depr. and Amort. (122)	F-15			\$ -
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Investment in Associated Companies (123)	F-16			\$ -
11	Utility Investments (124)	F-16			\$ -
12	Other Investments	F-16			\$ -
13	Special Funds(126-128)	F-17			\$ -
14	Total Other Property & Investments		\$ -	\$ -	\$ -
CURRENT AND ACCRUED ASSETS					
16	Cash (131)		\$ 1,697,881	\$ 836,750	\$ 861,131
17	Special Deposits (132)	F-18			
18	Other Special Deposits (133)	F-18	\$ 39,170	\$ 39,170	\$ -
19	Working Funds (134)				
20	Temporary Cash Investments (135)	F-16	\$ -	\$ -	
21	Accounts and Notes Receivable-Net (141-144)	F-19	\$ 1,308,341	\$ 828,969	\$ 479,372
22	Accounts Receivable from Assoc. Co. (145)	F-21			
23	Notes Receivable from Assoc. Co. (146)	F-21			
24	Materials and Supplies (151-153)	F-22	\$ -	\$ -	\$ -
25	Stores Expense (161)				
26	Prepayments-Other (162)	F-23	\$ 8,953	\$ 8,802	\$ 152
27	Prepaid Taxes (163)	F-38	\$ 253,121	\$ 258,956	\$ (5,835)
28	Interest and Dividends Receivable (171)	F-24			
29	Rents Receivable (172)	F-24			
30	Accrued Utility Revenues (173)	F-24	\$ 1,118,975	\$ 740,145	\$ 378,830
31	Misc. Current and Accrued Assets (174)	F-24			
32	Total Current and Accrued Assets		\$ 4,426,441	\$ 2,712,792	\$ 1,713,650
DEFERRED DEBITS					
32	Unamortized Debt Discount & Expense (181)	F-25	\$ 223,924	\$ 229,260	\$ (5,336)
33	Extraordinary Property Losses (182)	F-26			\$ -
34	Prelim. Survey & Investigation Charges (183)	F-27			\$ -
35	Clearing Accounts (184)		\$ (44,114)	\$ (34,782)	\$ (9,333)
36	Temporary Facilities (185)				\$ -
37	Miscellaneous Deferred Debits (186)	F-28	\$ 7,635,891	\$ 7,949,666	\$ (313,775)
38	Research & Development Expenditures (187)	F-29			\$ -
39	Accumulated Deferred Income Taxes (190)	F-30			\$ -
40	Total Deferred Debits		\$ 7,815,701	\$ 8,144,145	\$ (328,444)
TOTAL ASSETS AND OTHER DEBITS					
			\$ 74,020,259	\$ 71,685,986	\$ 2,334,273

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

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	\$ 100	\$ 100	\$ -
2	Preferred Stock Issued (204)	F-31			
3	Capital Stock Subscribed (202,205)	F-32			
4	Stock Liability for Conversion (203, 206)	F-32			
5	Premium on Capital Stock (207)	F-31			
6	Installments Received On Capital Stock (208)	F-32			
7	Other Paid-In Capital (209,211)	F-33	\$ 9,982,088	\$ 10,555,503	\$ (573,416)
8	Discount on Capital Stock (212)	F-34			
9	Capital Stock Expense(213)	F-34			
10	Retained Earnings (214-215)	F-3	\$ (1,408,954)	\$ (2,479,920)	\$ 1,070,966
11	Reacquired Capital Stock (216)	F-31			
12	Total Equity Capital		\$ 8,573,234	\$ 8,075,684	\$ 497,550
LONG TERM DEBT					
13	Bonds (221)	F-35	\$ 25,005,599	\$ 25,646,030	\$ (640,431)
14	Reacquired Bonds (222)	F-35			
15	Advances from Associated Companies (223)	F-35	\$ 2,578,528	\$ 2,643,254	\$ (64,726)
16	Other Long-Term Debt (224)	F-35	\$ 9,640	\$ 289,626	\$ (279,986)
17	Total Long-Term Debt		\$ 27,593,767	\$ 28,578,910	\$ (985,144)
CURRENT AND ACCRUED LIABILITIES					
18	Accounts Payable (231)		\$ 479,975	\$ 224,305	\$ 255,670
19	Notes Payable (232)	F-36	\$ 833,226	\$ 756,842	\$ 76,384
20	Accounts Payable to Associated Co. (233)	F-37	\$ 5,410,421	\$ 3,665,358	
21	Notes Payable to Associated Co. (234)	F-37			
22	Customer Deposits (235)		\$ 178,969	\$ 211,357	\$ (32,389)
23	Accrued Taxes (236)	F-38	\$ -	\$ -	\$ -
24	Accrued Interest (237)		\$ 10,880	\$ 11,892	\$ (1,012)
25	Accrued Dividends (238)				
26	Matured Long-Term Debt (239)	F-39	\$ -	\$ -	
27	Matured Interest (240)	F-39			
28	Misc. Current and Accrued Liabilities (241)	F-39	\$ 232,931	\$ 210,493	\$ 22,437
29	Total Current and Accrued Liabilities		\$ 7,146,400	\$ 5,080,246	\$ 2,066,154
DEFERRED CREDITS					
30	Unamortized Premium on Debt (251)	F-25			
31	Advances for Construction (252)	F-40	\$ -	\$ -	\$ -
32	Other Deferred Credits (253)	F-41	\$ -	\$ -	\$ -
33	Accumulated Deferred Investment Tax Credits (255)	F-42			
34	Accumulated Deferred Income Taxes:				
35	Accelerated Amortization (281)	F-45			
36	Liberalized Depreciation (282)	F-45			
37	Other (283)	F-45	\$ 6,998,173	\$ 6,350,830	\$ 647,344
38	Total Deferred Credits		\$ 6,998,173	\$ 6,350,830	\$ 647,344
OPERATING RESERVES					
39	Property Insurance Reserve (261)	F-44			
40	Injuries and Damages Reserve (262)	F-44			
41	Pensions and Benefits Reserves (263)	F-44			
42	Miscellaneous Operating Reserves (265)	F-44			
43	Total Operating Reserves		\$ -	\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION					
44	Contributions In Aid of Construction (271)	F-46	\$ 28,982,402	\$ 28,351,897	\$ 630,506
45	Accumulated Amortization of C.I.A.C. (272)	F-46	\$ (5,273,718)	\$ (4,751,580)	\$ (522,138)
46	Total Net C.I.A.C.		\$ 23,708,684	\$ 23,600,317	\$ 108,368
46	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 74,020,259	\$ 71,685,986	\$ 2,334,272

NOTES TO BALANCE SHEET (F-1)

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

NONE

F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
UTILITY OPERATING INCOME					
1	Operating Revenues(400)	F-47	\$ 12,504,453	\$ 9,818,270	2,686,184
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	\$ 7,307,703	\$ 6,452,067	855,636
4	Depreciation Expense (403)	F-12	\$ 1,721,801	\$ 1,687,127	34,674
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	\$ (522,138)	\$ (511,733)	(10,405)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	\$ (193,665)	\$ (194,387)	722
7	Amortization Expense-Other (407)	F-49	\$ 300,201	\$ 285,404	14,797
8	Taxes Other Than Income (408.1-408.13)	F-50	\$ 1,298,041	\$ 1,140,383	157,658
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		\$ 641,147	\$ 184,902	456,245
10	Total Operating Expenses		\$ 10,553,090	\$ 9,043,763	1,509,327
11	Net Operating Income (Loss)		\$ 1,951,364	\$ 774,507	1,176,857
12	Income From Utility Plant Leased to Others (413)	F-51			
13	Gains(Losses) From Disposition of Utility Property (414)	F-52	\$ 47,448	\$ 28,498	18,950
14	Net Water Utility Operating Income		\$ 1,998,812	\$ 803,005	1,195,807
OTHER INCOME AND DEDUCTIONS					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53			
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	\$ -	\$ -	-
17	Equity in Earnings of Subsidiary Companies (418)				
18	Interest and Dividend Income (419)	F-54	\$ -	\$ -	-
19	Allow. for funds Used During Construction (420)		\$ -	\$ -	-
20	Nonutility Income (421)	F-54	\$ -	\$ -	-
21	Gains (Losses) From Disposition Nonutility Property (422)				
22	Miscellaneous Nonutility Expenses (426)	F-54	\$ -	\$ -	-
23	Total Other Income and Deductions		\$ -	\$ -	-
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	\$ 905,354	\$ 743,701	161,654
28	Amortization of Debt Discount & Expense (428)	F-25	\$ 22,491	\$ 21,586	905
29	Amortization of Premium on Debt (429)	F-25			
30	Total Interest Expense		\$ 927,846	\$ 765,287	162,559
31	Income Before Extraordinary Items		\$ 1,070,966	\$ 37,718	1,033,248
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)					
			\$ 1,070,966	\$ 37,718	1,033,248

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)	\$ (2,479,920)	\$ (2,517,638)	\$ 37,718
2	Balance Transferred from Income (435)	\$ 1,070,966	\$ 37,718	\$ 1,033,248
3	Appropriations of Retained Earnings (436)			\$ -
4	Dividends Declared-Preferred Stock (437)			\$ -
5	Dividends Declared-Common Stock (438)	\$ -	\$ -	\$ -
6	Adjustments to Retained Earnings (439) (1)	\$ -	\$ -	\$ -
7	Net Change to Unappropriated Retained Earnings	\$ 1,070,966	\$ 37,718	\$ 1,033,248
8	Unappropriated Retained Earnings (end of period) (215)	\$ (1,408,954)	\$ (2,479,920)	\$ 1,070,966
9	Appropriated Retained Earnings (214)	\$ -	\$ -	
10	Total Retained Earnings (214,215)	\$ (1,408,954)	\$ (2,479,920)	\$ 1,070,966

Notes:

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

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

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

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

NONE

F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	Internal Sources:		
2	Income Before Extraordinary Items	\$ 1,070,966	\$ 37,718
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation	\$ 1,721,801	\$ 1,687,127
5	Amortization of	\$ (393,110)	\$ (399,129)
6	Deferred Income Taxes and Investment Tax Credits (Net)	\$ 647,344	\$ 463,065
7	Other (Net) - Def Gain on LT Borrowing	\$ -	\$ -
8	Capitalized Allowance For Funds Used During Construction	\$ -	\$ -
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 3,047,000	\$ 1,788,781
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 3,047,000	\$ 1,788,781
12	Less dividends-preferred		
13	-common	\$ -	\$ -
14	Net From Internal Sources	\$ 3,047,000	\$ 1,788,781
15	EXTERNAL SOURCES:		
16	Long-term debt (B) (C)	\$ (640,431)	\$ 3,351,741
17	Preferred Stock (C)		
18	Common Stock (C)	\$ -	\$ -
19	Net Increase In Short Term Debt (D) - Intercompany Advance	\$ -	\$ -
20	Other (Net) Proceeds from Trusteed Bonds	\$ -	\$ -
21	D.R.I.P. - Parent Company Equity Transfer		
22	Total From External Sources	\$ (640,431)	\$ 3,351,741
23	Other Sources (E)- C.I.A.C.	\$ 11,529	\$ 20,456
24	Net Decrease In Working Capital Excluding short-term Debt	\$ (288,555)	\$ (3,920,508)
25	Other		
26	Total Financial Resources Provided	\$ 2,129,543	\$ 1,240,470

INSTRUCTIONS TO SCHEDULE F-5

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

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

Line No.	Application of Funds (a)	Current Year (b)	Prior Year (c)
27	Construction and Plant Expenditures (incl. land)		
28	Gross Additions	\$ 2,064,816	\$ 1,177,780
29	Water Plant		
30	Nonutility Plant - CWIP		
31	Other - Deferred Accounts - Org Exp and Fran Fees		
32	Total Gross Additions	\$ 2,064,816	\$ 1,177,780
33	Less: Capitalized Allowance for Funds Used During Construction	\$ -	\$ -
34	Total Construction and Plant Expenditures	\$ 2,064,816	\$ 1,177,780
35	Retirement of Debt and Securities:		
36	Long-Term Debt (B) (C)	\$ -	\$ -
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D)	\$ 64,726	\$ 62,690
40	Other (Net)	\$ -	\$ -
41	Debt Issuance Costs	\$ -	\$ -
42			
43	Total Retirement of Debt and Securities		
44	Other Resources were used for (E)	\$ 64,726	\$ 62,690
45	Net Increase In Working Capital Excluding Short Term Debt	\$ -	\$ -
46	Other		
	Total Financial Resources Used	\$ 2,129,543	\$ 1,240,470

NOTES TO SCHEDULE F-5

N/A

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Plant Accounts:				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	\$ 84,897,311	\$83,039,991	\$ 1,857,321
3	Utility Plant Leased to Others (102)	F-9			
4	Property Held for Future Use (103)	F-9	\$ 4,450	\$ 4,450	\$ -
5	Utility Plant Purchased or Sold (104)	F-8			
6	Construction Work In Progress (105)	F-10	\$ 401,582	\$ 194,086	\$ 207,496
7	Completed Construction Not Classified (106)	F-10			\$ -
8	Total Utility Plant		\$ 85,303,343	\$ 83,238,526	\$ 2,064,816
9	Accumulated Depreciation & Amortization:				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 19,027,746	\$ 17,713,605	\$ 1,314,141
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		\$ 19,027,746	\$ 17,713,605	\$ 1,314,141
16	Net Plant		\$ 66,275,596	\$ 65,524,921	\$ 750,676

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			-
2	Acquisition Adj.	\$ (9,734,897)	\$ (9,739,624)	\$ 4,726.46
3				
4	Misc. Investments	\$ -	\$ -	\$ -
5				\$ -
6	Total Plant Acquisition Adjustments	\$ (9,734,897)	\$ (9,739,624)	\$ 4,726.46
7	Accumulated Amortization (115)	\$ 5,237,418	\$ 5,043,753	\$ 193,665
8	Amortization Reserve	\$ -	\$ -	\$ -
9				\$ -
10				\$ -
11				\$ -
12	Total Accumulated Amortization	\$ 5,237,418	\$ 5,043,753	\$ 193,665
13	Net Acquisition Adjustments	\$ (4,497,480)	\$ (4,695,871)	\$ 198,391

F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	(1) Adjustments (e)	(2) Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	\$ 386,400	\$ -	\$ -	\$ -	\$ -	386,400
3	302 Franchise	\$ 69,878	\$ -	\$ -	\$ -	\$ -	69,878
4	339 Other Plant and Misc. Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	-
5	Total Intangible Plant	\$ 456,278	\$ -	\$ -	\$ -	\$ -	\$ 456,278
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights (1)	\$ 1,249,190	\$ 6,703	\$ -	\$ -	\$ -	1,255,892
8	304 Structures and Improvements	\$ 7,723,607	\$ 112,071	\$ -	\$ -	\$ -	7,835,678
9	305 Collecting and Impounding Reservoirs	\$ -	\$ -	\$ -	\$ -	\$ -	-
10	306 Lake, River and Other Intakes	\$ 537,831	\$ -	\$ -	\$ -	\$ -	537,831
11	307 Wells and Springs	\$ 2,578,060	\$ 51,283	\$ 45,442	\$ -	\$ -	2,583,901
12	308 Infiltration Galleries and Tunnels	\$ -	\$ -	\$ -	\$ -	\$ -	-
13	309 Supply Mains	\$ 671,299	\$ -	\$ -	\$ -	\$ -	671,299
14	310 Power Generation Equipment	\$ 833,936	\$ 113	\$ -	\$ -	\$ -	834,049
15	311 Pumping Equipment	\$ 2,085,756	\$ 49,191	\$ 6,525	\$ -	\$ -	2,128,421
16	339 Other Plant and Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	-
17	Total Supply and Pumping Plant	\$ 15,679,678	\$ 219,360	\$ 51,968	\$ -	\$ -	\$ 15,847,071
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	-
20	304 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
21	320 Water Treatment Equipment	\$ 2,696,204	\$ 47,981	\$ -	\$ -	\$ -	2,744,185
22	339 Other Plant and Misc. Equip.	\$ -	\$ -	\$ -	\$ -	\$ -	-
23	Total Water Treatment Plant	\$ 2,696,204	\$ 47,981	\$ -	\$ -	\$ -	\$ 2,744,185

F-8 UTILITY PLANT IN SERVICE (CONTINUED)

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	304 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	330 Distribution Reservoirs and Standpipes	\$ 2,153,207	\$ -	\$ -	\$ -	\$ -	\$ 2,153,207
28	331 Transmission and Distribution Mains	\$ 48,308,383	\$ 1,249,119	\$ 64,746	\$ -	\$ -	\$ 49,492,757
29	333 Services	\$ 8,985,986	\$ 425,010	\$ 36,803	\$ -	\$ -	\$ 9,374,193
30	334 Meters and Meter Installations	\$ 2,130,578	\$ 145,882	\$ 97,775	\$ -	\$ -	\$ 2,178,685
31	335 Hydrants	\$ 1,769,652	\$ 17,982	\$ 666	\$ -	\$ -	\$ 1,786,968
32	339 Other Plant and Misc. Equip.	\$ 88,913	\$ -	\$ -	\$ -	\$ -	\$ 88,913
33	Total Transmission and Distribution	\$ 63,436,720	\$ 1,837,993	\$ 199,990	\$ -	\$ -	\$ 65,074,724
34	GENERAL PLANT .5						
35	303 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	304 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	340 Office Furniture and Equipment	\$ 2,689	\$ -	\$ -	\$ -	\$ -	\$ 2,689
38	341 Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	342 Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	343 Tools, Shop and Garage Equipment	\$ 72,937	\$ -	\$ -	\$ -	\$ -	\$ 72,937
41	344 Laboratory Equipment	\$ 9,592	\$ -	\$ 1,070	\$ -	\$ -	\$ 8,522
42	345 Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	346 Communication Equipment	\$ 602,061	\$ 11,619	\$ 6,605	\$ -	\$ -	\$ 607,074
44	347 Miscellaneous Equipment	\$ 73,468	\$ -	\$ -	\$ -	\$ -	\$ 73,468
45	348 Other Tangible Equipment	\$ 10,364	\$ -	\$ -	\$ -	\$ -	\$ 10,364
46	Total General Equipment	\$ 771,111	\$ 11,619	\$ 7,675	\$ -	\$ -	\$ 775,055
47	Total (Accounts 101 and 106)	\$ 83,039,991	\$ 2,116,953	\$ 259,632	\$ -	\$ -	\$ 84,897,311
48	104 Utility Plant Purchased or Sold**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Utility Plant in Service	\$ 83,039,991	\$ 2,116,953	\$ 259,632	\$ -	\$ -	\$ 84,897,311

F-8 UTILITY PLANT IN SERVICE (CONTINUED)

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

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

NONE

F-9 MISCELLANEOUS PLANT DATA

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

Utility Plant Leased to Others (102)	Accumulated Depreciation of Utility Plant Leased to Others (108.2)
Property Held For Future Use (103)	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):

Birch Hill Land - Lot 43 S Well House	\$ 2,225
Birch Hill Land - Lot 43 N Well House	\$ 2,225
	\$ 4,450

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

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

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	Pennichuck East Survey Work - 2017	7,479	---	-
2	Gilcrest PRV Station Rebuild	21,641	---	-
3	Interconnect the W&E CWS to Salem System	(211,319)	---	-
4	Liberty Tree Station Replacement - escrow	11,720	---	-
5	Litchfield Londonderry Evaluation	15,362	---	-
6	Londonderry Tank Design	382,670	---	1,162,330
9	PEU Station Demo	15,129	---	-
10	Sunrise Estates - Station Design	28,523	---	36,477
11	Gage Hill Main Replacements	16,345	---	1,184,908
12	Locke Lake Well Replacements	21,023	---	50,977
13	PEU-PWW Wholesale Contract	11,640	---	8,360
14	Castle Reach PFAs Treatment Install	34,397	---	13,103
15	Other Projects - Miscellaneous	46,972	---	-
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total	401,582		2,456,155

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

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

A. Balances and Changes During Year

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 17,713,605
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	\$ 1,721,801
3	Net charges for plant retired	\$ 19,435,406
4	Book cost of plant retired	\$ 259,632
5	Cost of removal	\$ 154,728
6	Salvage (credit)	\$ (1,974)
7	Net charges for plant retired	\$ 19,023,020
8		\$ 4,726
9		
10		
11		
12	Balance end of year	\$ 19,027,746

B. Balances at End of Year According to Functional Classifications

13	Source of Supply and Pumping Plant	\$ 6,322,681
14	Water Treatment Plant	\$ 1,028,367
15	Transmission and Distribution Plant	\$ 15,091,919
16	General Plant	\$ 657,858
17	Intangible Plant	\$ 356,792
18	Accumulated Depreciation Loss	\$ (2,573,694)
19	Accumulated Depreciation Cost of Removal	\$ (1,855,726)
	Variance due to system conversion	\$ (451)
20	Total	\$ 19,027,746

Notes:

- (1) When assets are retired related to the Consumer acquisition, a portion of the accumulated depreciation - loss is to be charged against the acquisition adjustment account. Initially, BNA charges the entire amount to accumulated depreciation - loss and therefore, a portion is reclassified to acquisition adjustment. Methodology approved by PUC in DE 98-198 for Souhegan Woods.

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	\$ 386,400.05	3.9554%	\$ 15,284
2	302 Franchises	\$ 69,877.59	4.9995%	\$ 3,494
3	303 Land & Land Rights	\$ 1,255,892.15	0.0000%	\$ -
4	304 Structures & Improvements	\$ 7,835,677.55	2.5503%	\$ 199,837
5	306 Lake, River, Othr Intakes	\$ 537,831.09	2.2017%	\$ 11,841
6	307 Wells & Springs	\$ 2,583,901.02	3.8294%	\$ 98,948
7	309 Supply Mains	\$ 671,298.74	1.5702%	\$ 10,541
8	310 Power Generation Equipment	\$ 834,049.31	5.2811%	\$ 44,047
9	311 Pumping Equipment	\$ 2,128,420.68	4.2776%	\$ 91,046
10	320 Water Treatment Equipment	\$ 2,744,184.81	3.5631%	\$ 97,779
11	330 Distribution Reservoirs	\$ 2,153,207.36	1.8918%	\$ 40,734
12	331 Transmission & Distribution Mains	\$ 49,492,756.87	1.5610%	\$ 772,572
13	333 Services	\$ 9,374,193.44	1.9162%	\$ 179,630
14	334 Meter & Meter Installations	\$ 2,178,685.09	4.1611%	\$ 90,657
15	335 Hydrants	\$ 1,786,967.78	1.4154%	\$ 25,293
16	339 Other Plant & Miscellaneous Equipment	\$ 88,913.08	1.9703%	\$ 1,752
17	340 Office Furniture & Equipment	\$ 2,688.66	0.0000%	\$ -
18	343 Tool Shop & Garage Equipment	\$ 72,937.34	0.1445%	\$ 105
19	344 Laboratory Equipment	\$ 8,522.34	5.3143%	\$ 453
20	345 Power Operated Equipment	\$ -	0.0000%	\$ -
21	346 Communication Equipment	\$ 607,074.37	4.7039%	\$ 28,556
22	347 Miscellaneous General Equipment	\$ 73,467.71	11.4506%	\$ 8,412
23	348 Other Tangible Equipment	\$ 10,364.16	8.9295%	\$ 925
24	Adjustment within RAM			\$ (106)
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	Total	\$ 84,897,311.19		\$ 1,721,801

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

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

Account Balance and Changes During Year

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

F-14 NONUTILITY PROPERTY (ACCOUNT 121)

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

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

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

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

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

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

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

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

F-16 INVESTMENTS (ACCOUNTS 123, 124, 125, 135)- CONTINUED

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

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

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

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

Line No.	Name of Fund and Trustee if any (a)	Year End Balance (b)
1	Sinking Funds (Account 126)	
2		
3	N/A	
4		
5		
6	TOTAL	\$ -
7	Depreciation Funds (Account 127)	
8		
9	N/A	
10		
11		
12	TOTAL	\$ -
13	Other Special Funds (Account 128)	
14		
15	N/A	
17		
18	TOTAL	\$ -

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

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

Line No.	Description and Purpose of Deposit (a)	Year End Balance (b)
1	Special Deposits (Account 132)	
2		
3	N/A	
4		
5	TOTAL	\$ -
6	Other Special Deposits (Account 133)	
7		
8	Town of Barnstead - Escrow for Locke Lake Section S Paving	39,170
9		
10	TOTAL	39,170

Note:

- (1) Initially established in 2009 until the Company completed the Section S Paving project in 2010. Continued in 2010 and 2011 for an upcoming 2011 project on North Shore Road. The escrow is expected to continue to be maintained into the foreseeable future as the Company performs ongoing projects in the Town of Barnstead.

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

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

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)			\$ -
2	Customer Accounts Receivable (Account 141)			
3	General Customers	776,024	495,586	280,438
4	Other Water Companies			-
5	Public Authorities			-
6	Merchandising, Jobbing and Contract Work	-	-	-
7	Other	534,317	336,701	197,616
8	Total (Account 141)	1,310,341	832,287	478,054
9	Other Accounts Receivable (Account 142)			-
10	Total Notes and Accounts Receivable	1,310,341	832,287	478,054
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)	2,000	3,319	(1,319)
12	Notes and Accounts Receivable-Net	1,308,341	828,969	479,372

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		3,319
2	Provision for uncollectible for current year (Account 403)		
3	Accounts written off	8,933	
4	Collections of accounts written off		
5	Adjustments (explain) - Adjust reserve level	7,614	
6			
7			
8	Net Total		
9	Balance end of year		2,000

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

- 1) Customer sent bill. (They are given 30 days to pay.)
- 2) Customer sent shut-off notice at 45 days, given 14 days to pay or make arrangements.
- 3) Bill given to Collection Agency if not paid within 14 days.
Customer given 10 days to pay once at collection.
- 4) At this point PWW will write off the bill.

* Shut-off Notices:

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

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

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

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

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

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

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	968	\$ 367	\$ 602
2	Prepaid Rents			\$ -
3	Prepaid Interest	-	\$ -	
4	Misc Prepayments - NH Operator Permits	7,985	\$ 8,435	\$ (450)
5	Totals Prepayments	8,953	\$ 8,802	\$ 152

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				\$ -
4	N/A			\$ -
5				\$ -
6				\$ -
7				\$ -
8	TOTALS	\$ -	\$ -	\$ -
9	Rents Receivable (Account 172)			\$ -
10				\$ -
11				\$ -
12				\$ -
13	N/A			\$ -
14				\$ -
15				\$ -
16	TOTALS	\$ -	\$ -	\$ -
17	Accrued Utility Revenues (Account 173)			\$ -
18				\$ -
19	A/R: Unbilled Water Revenue	\$ 1,118,975	\$ 740,145	\$ 378,830
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24	TOTALS	\$ 1,118,975	\$ 740,145	\$ 378,830
25	Misc. Current and Accrued Assets (Account 174)			\$ -
26				\$ -
27				\$ -
28	N/A			\$ -
29				\$ -
30				\$ -
31				\$ -
32	TOTALS	\$ -	\$ -	\$ -

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and Expense (Account 181)								
2	CoBank 5.95% Loan (3)	4,500,000.00	29,099.85	3/1/2010	3/1/2030	10,427	-	1,278	9,149
3	CoBank 4.9% Loan (3)	625,000.00	40,876.14	3/1/2015	3/6/2040	29,840	-	1,635	28,204
4	BFA NH 4.5% Loan (2)	-	137,028.49	1/1/2005	1/1/2025	20,564	-	6,854	13,710
5	Pelham SRF 3.488%	503,441.00	4,937.95	2/1/2007	1/31/2027	1,256	-	247	1,009
6	Maple Hills SRF 2.952%	595,000.00	9,659.29	12/1/2009	5/1/2030	3,971	-	483	3,488
7	Birch Hill SRF 2.864%	1,800,000.00	10,976.87	7/1/2011	6/30/2031	5,489	-	549	4,940
8	Locke Lake 2007 SRF 2.952% (3)	299,534.34	1,827.13	1/1/2010	6/1/2030	749	-	90	659
9	Liberty Tree SRF 1.00% (1) (3)	400,000.00	10,614.00	4/1/2015	3/31/2035	7,032	-	531	6,501
10	CoBank 2013 Loan 3.62% (3)	1,700,000.00	16,626.73	7/21/2013	6/20/2033	2,448	-	1,632	816
11	CoBank 2013 Loan 4.25% (3)	925,000.00	8,925.36	7/21/2013	6/20/2033	5,102	-	443	4,659
12	Locke Lake 2012 SRF 2.72% (3)	400,000.00	13,261.60	12/1/2013	12/1/2033	12,599	-	1,057	11,542
13	Avery SRF	422,966.20	2,376.00	5/1/2016	4/1/2036	1,703	-	119	1,584
14	CoBank 4.2% Loan	1,250,000.00	6,115.04	1/20/2017	12/20/2041	4,925	-	489	4,436
15	CoBank 4.83% Loan	950,000.00	6,115.03	1/20/2017	12/20/2041	4,225	-	211	4,014
16	Locke Lake W&M Phase I SRF	400,000.00	6,855.83	8/1/2016	7/31/2036	4,999	-	343	4,657
17	Locke Lake Varney Road SRF	1,497,202.05	13,826.43	10/1/2017	9/30/2037	10,888	-	691	10,197
18	Locke Lake W&M Phase II SRF	400,000.00	5,261.45	12/1/2016	11/1/2036	3,924	-	263	3,661
19	W&E Main Replacement SRF	1,060,000.00	13,436.28	9/1/2016	8/1/2036	9,853	-	672	9,181
20	Hardwood Treatment Station SRF	572,000.00	6,987.75	8/1/2016	7/31/2036	5,095	-	349	4,746
21	CoBank 5.33% Loan	350,000.00	10,060.00	05/21/18	05/20/43	8,619	-	402	8,216
22	CoBank 2019 \$1.153M Loan	1,153,000.00	16,302.00	9/20/2019	8/20/2044	14,835	-	652	14,183
23	Locke Lake \$4.2M Loan	4,200,000.00	3,329.00	7/1/2021	6/1/2051	3,334	-	113	3,221
24	SRF Financing - Merrimack River	2,400,000.00	19,064.00	10/1/2019	9/1/2039	16,919	-	953	15,966
25	SRF Financing - Brady Ave	570,000.00	4,528.00	8/1/2019	7/1/2049	4,163	-	151	4,012
26	CoBank Line of Credit	3,000,000.00	2,184.00	12/21/2020	12/20/2045	1,349	-	771	578
27	CoBank 2020 Loan - T10	800,122.00	12,502.00	12/1/2020	12/1/2045	12,001	-	284	11,717
28	CoBank 2021 Loan - T11	1,135,409.00	10,578.00	11/1/2021	10/31/2046	10,507	-	423	10,084
29	CoBank 2021 Loan - T12	2,546,632.00	12,473.00	12/1/2021	12/1/2046	12,443	-	765	12,952
30	DWGTf - W&E Interconnection			TBD	TBD		1,274	-	9,631
31	CoBank 2022 Loan (Tx)			TBD	TBD		9,631	-	6,210
32							6,251	41	
33									
34	TOTALS	34,455,306.59	400,274.22			229,260	17,156	22,491	223,924
35	Unamortized Premium on Debt (Account 251)								
36									
37									
38	NONE								
39									
40									
41									
42	TOTALS	-	-			-	-	-	-

Note:
 (1) When the loan payments start, the debt issuance costs will begin to amortize.
 (2) The debt issuance costs and amortization is from retired debt.
 (3) Changes were made to the beginning balances due to the current rate case on file DW 17-128.

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						-
2						-
3	NONE					-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16						-
17						-
18						-
19						-
20						-
21	TOTALS	\$ -	\$ -		\$ -	\$ -

F-28 MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)		Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
					Account Charged (d)	Amount (e)	
1							
2	ACQUISITION PREMIUM - MARA	(1)	6,922,212	-	407.10	232,221	6,689,990
3	WINDHAM WATER SUPPLY STUDY		-	-	407.30	-	-
4	CROSS CONNECTION SURVEY		-	-	407.30	-	-
5	W&E WATER SYSTEM SUPPLY STUDY		7,982	-	407.30	386	7,596
6	W&E WATER SUPPLY STUDY		1,066	-	407.30	272	794
7	RATE CASE EXPENSE: 2012		-	-	186.41	-	-
8	LOCKE LAKE LEAK DETECTION	(2)	-	-	407.30	-	-
9	MANCHESTER SRCE DEV CHARGE:LY		458,618	-	407.30	45,973	412,645
10	MSCD: MAPLE HILLS - DERRY		20,120	-	407.30	3,309	16,811
11	WEB-SITE UPGRADE 2011		-	-	407.30	-	-
12	N CONWAY WATER INTERCONNECT		36,508	-	407.30	6,005	30,503
13	N CONWAY WATER PREC-BUY IN FEE		808	-	407.30	133	675
14	ABATEMENT		6,838	-	-	-	6,838
15	CO-BANK DEFERRED PATRONAGE		212,825	33,164	407.30	-	245,989
16	SKYVIEW ESTATES - PELHAM		3,309	-	407.30	-	3,309
17	BOW HIGHLANDS, BOW NH-ACQUISIT		1,712	-	407.30	342	1,369
18	RATE CASE EXPENSE: 2017		-	-	-	-	-
19	Abatement Cost - Litchfield/Londonderry		-	-	407.30	-	-
20	LOCKE LAKE WELL/GROUNDWATER STUDY		15,382	-	407.30	2,399	12,983
21	RATE CASE EXP: NORTH COUNTRY		-	-	-	-	-
22	LITCHFIELD WHLS WATER SUPPLY CONTRACT FEES		4,152	-	407.30	252	3,901
23	Reclass to Depreciation Expense		-	-	407.30	-	-
24	AIRSTRIIP STATION UPGRADE STUDY		15,837	-	407.30	837	15,000
25	RATE CASE EXPENSE: 2020		105,945	-	-	-	59,207
26	LONDONDERRY CORE RE-CHLORINATION		12,321	-	-	1,781	10,539
27	LONDONDERRY RRA AND ERP		2,432	-	-	352	2,081
28	LITCHFIELD RRA AND ERP		4,862	-	-	293	4,569
29	MSDC W&E INTERCONNECTION		116,738	-	-	5,646	111,092
30							
31							
32							
33							
34							
35							
36	TOTALS		7,949,666	33,164		300,201	7,635,891

Notes:

- (1) Order 25,292 (DW 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity-Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) In 2012, due to the amount of leaks in the Locke Lake water system, the existing wells were barely able to keep up with demand. The Company hired a outside firm with a high end low frequency correlator to leak detect two large problem areas within the system.

F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)

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

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

F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

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

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

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2		
3		
4		
5	NONE	
6		
7		
8		
9	TOTAL	\$ -
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	TOTAL	\$ -
20	Other Paid-In Capital (Account 211)	
21		
22		
23	Infusion of equity capital from parent in connection with the initial capitalization of Pennichuck East Utility as approved in DE 96-227	(1,175,050)
24		
25	Paid in Capital from City of Nashua Acquisition Order 25,292	9,904,329
26	Equity Infusion from Parent related to North Country water systems as approved in Order 25,051	2,000,000
27		
28	Dividend	(741,407)
29	Other Comprehensive Income (1)	(5,784)
30		
31		
32	TOTAL	9,982,088

Note:

- (1) The \$4.5 million floating rate secured note payable to Co Bank has a related interest rate swap that generated other comprehensive income.

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 End of Year (i)	Commission Order
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)		
1	Bonds (Account 221)									
2	CoBank (1)	3/1/2010	3/1/2030	2,030,680	5.950%	129,511				25,041
3	CoBank	7/21/2013	6/20/2023	1,059,563	3.620%	40,666				25,480
4	CoBank	7/21/2013	6/20/2033	582,722	4.250%	26,214				25,480
5	CoBank	3/1/3015	3/6/2040	505,805	4.900%	25,666				25,746
6	Green Hills SRF	8/14/2002	1/1/2025	43,873	3.728%	2,103				23,922
7	Pelham SRF	5/9/2006	1/1/2027	145,999	3.488%	5,727				24,375
8	Maple Hills SRF	12/1/2009	6/1/2030	262,326	2.952%	8,245				24,844
9	Birch Hill SRF	9/14/2007	12/1/2031	930,094	2.864%	28,045				24,739
10	Locke Lake 2007 SRF	1/1/2010	5/1/2030	103,509	2.952%	3,314				24,739
11	Locke Lake 2011 SRF	6/1/2012	6/1/2033	187,091	2.864%	5,580				25,209
12	Liberty Tree	12/15/2011	4/1/2035	285,213	3.104%	9,147				25,248
14	Locke Lake 2012 SRF	12/1/2013	12/1/2033	244,890	2.720%	6,942				25,348
15	Locke Lake Dam Site 2	9/1/2014	7/1/2035	274,754	2.720%	7,743				25,541
16	Locke Lake - Winwood & Monroe Phase 1	5/22/2014	7/1/2036	283,262	2.720%	7,958				25,650
17	Hickory & Avery	11/1/2015	3/1/2036	304,109	2.720%	8,225				25,890
18	W&E Main Replacement	9/1/2016	8/1/2036	749,835	2.616%	20,261				25,890
19	Hardwood Treatment Station	8/1/2016	7/1/2036	415,970	2.464%	10,593				25,890
20	Locke Lake - Winwood & Monroe Phase 2	12/1/2016	11/1/2036	296,918	2.464%	7,554				25,773
21	Locke Lake - Varney Road	11/1/2017	10/1/2037	1,159,057	1.960%	23,432				25,890
22	Co Bank Patronage					(99,492)				
23	Brady Ave SRF	8/1/2019	7/1/2049	521,543	1.960%	10,374				26,006
24	Merimack River Crossing SRF	10/1/2019	9/1/2039	2,062,334	1.960%	41,525				26,006
25	Co Bank 950K Loan T6 (2)	1/1/2017	11/1/2041	814,738	4.830%	40,641				25,890
26	Co Bank 1.25M Loan T6 (1)	7/1/2016	12/31/2041	1,058,282	4.200%	45,967				25,890
27	Co Bank 350K Loan	5/1/2018	5/31/2043	315,697	5.330%	17,327				26,117
28	Hillcrest Road SRF	9/1/2019	8/31/2039	207,993	1.960%	4,188				26,006
29	Locke Lake Georgetown Main Replacement	11/1/2021	10/31/2051	1,243,859	1.296%	16,359				26,189
30	Locke Lake Surface Water Supply	11/1/2021	10/31/2051	2,205,669	1.296%	8,420				26,189
31	CoBank 1.153M Loan T9	7/1/2019	6/1/2044	1,062,610	4.380%	49,080				26,253
32	CoBank Loan T10	1/1/2021	12/31/2045	761,462	3.980%	31,784				26,418
33	Locke Lake Well Interconnection	11/1/2021	10/31/1951	637,889	1.296%	29,114				26,189
33	CoBank Loan T11	11/1/2021	10/31/2046	1,104,842	4.180%	47,489				26,507
34	CoBank Loan T12	12/1/2021	12/1/2046	2,488,616	4.250%	108,716				26,538
35	CoBank Loan T13	11/1/2022	10/31/2047	654,395	7.160%	5,608				26,640
35	TOTALS			25,005,599		734,028	-	\$ -	-	
36	Advances from Associated Companies (Account 223)									
37		From Penn Corp		2,578,528	7.28%	187,660				
38										
39	TOTALS			2,578,528		187,660	\$ -	\$ -	-	
39	Other Long Term Debt (Account 224)									
40	Derivative			9,640		-				
41										
42	TOTALS			9,640		-	\$ -	\$ -	-	

Note: (1) The \$4.5 million floating rate secured note payable to Co Bank has a related interest rate swap agreement.

F-36 NOTES PAYABLE (Account 232)

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year		
					Accrued (e)	Paid (f)	
1	CoBank Line of Credit						
2							
3							
4							
5					833,226		(16,334)
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
	TOTALS			\$ 833,226	\$ -	\$ (16,334)	

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

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

Line No.	Payee and Interest Rate (a)	Balance Beginning Of Year (b)	Totals for Year		Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Accounts Payable to Associated Companies (Account 233)				-	
2					-	
3	From Penn Corp	3,665,358	1,976,563	3,721,626	5,410,421	
4					-	
5					-	
6					-	
7					-	
8					-	
9					-	
10					-	
11	TOTALS	3,665,358	1,976,563	3,721,626	5,410,421	-
12	Notes Payable to Associated Companies (Account 234)				-	
13					-	
14					-	
15					-	
16	NONE				-	
17					-	
18					-	
19					-	
20					-	
21					-	
22	TOTALS	-	-	-	-	-

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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1	Taxes Payable Federal-Current		\$ -	\$ -	\$ -			\$ -
2			\$ -					\$ -
3	Taxes Payable Federal-Deferred			\$ 520,301	\$ 520,301			\$ -
4								
5	Misc Taxes	\$ -	\$ -	\$ 4,293	\$ 4,293			\$ -
6								
7	Local Property Taxes State **	\$ -	\$ 258,956	\$ 1,293,748	\$ 1,287,913		\$ -	\$ 253,121
8	NH Business Profit Tax - Current *	\$ -		\$ -	\$ -		\$ -	
9	NH Business Profit Tax - Deferred*			\$ 120,846	\$ 120,846			
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTALS	\$ -	\$ 258,956	\$ 1,939,188	\$ 1,933,353	\$ -	\$ -	\$ 253,121

* Federal Taxes Payable Accrual transferred to Parent Company

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

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

Line No.	Description (a)	Year End Balance (b)
1	Matured long-term Debt (Account 239)	
2		
3	Current Portion LTD	-
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	\$ -
12	Matured Interest (Account 240)	
13		
14		
15	NONE	
16		
17		
18		
19		
20		
21		
22	TOTAL	\$ -
23	Misc. Current and Accrued Liabilities (Account 241)	
24		
25		
26	Misc. Current and Accrued Liabilities (1)	\$ 139,112
27	Accrued Retainage	\$ 93,819
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	TOTAL	\$ 232,931

Notes:

(1) represents accruals for various services, including purchased water and professional services, rendered at the end of the accounting period where an invoice has not been received.

F-40 CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

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

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

F-41 OTHER DEFERRED CREDITS (ACCOUNT 253)

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

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

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

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

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

F-43 INVESTMENT TAX CREDIT GENERATED AND UTILIZED

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

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

- B) Detail for Credits Generated for Year not readily available by % amounts.
- C) Credit Utilized for Year are being amortized annually at a composite rate of 2%.

F-43 INVESTMENT TAX CREDIT GENERATED AND UTILIZED (CONTINUED)

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

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited to Account 410.1 (c)		Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)					
2	Water:					
3						
4						
5		-	-	-	-	-
6	Other (Specify)					
7	TOTALS	-	\$ -	-	\$ -	-
8	Liberalized Depreciation (Account 282)					
9		-				
10						
11	TOTALS	-	\$ -	-	\$ -	-
12	Other (Account 283)					
13	Water					
14	Other - Deferred Income Tax	6,350,830	-	-	-	-
15	Other - Regulatory Liability				1,620,743	
16	TOTALS	6,350,830	\$ -	-	\$ -	-
17	Total (Accounts 281, 282, 283)					
18	Water	-	-	-	-	-
19	Other (Specified)	6,350,830	-	-	1,620,743	
20	TOTALS	6,350,830	\$ -	-	\$ 1,620,743	

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

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
							1
							2
							3
							4
\$ -	\$ -		-		-	-	5
							6
\$ -	\$ -		-		-	-	7
							8
						-	9
						-	10
\$ -	\$ -		-		-	-	11
							12
		282	(111,994)	233,283	535,349	6,998,173	13
							14
\$ -	\$ -		(111,994)		535,349	6,998,173	15
							16
-	-		-				17
-	-		(111,994)		535,349	6,998,173	18
							19
\$ -	\$ -		(111,994)		535,349	6,998,173	20

Notes:

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

Description	Credits	
	Debit Account No.	Amount
Record change in deferred taxes due to interest swap on Co Bank note	282	31,659
Record change in deferred taxes due to interest swap on Co Bank note		-
Record change in deferred taxes	283	-
	233	535,349
		<u>567,008</u>

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 28,351,897
2	Credits during year (Tax adj. Gross up CIAC for Prepaid Inc Tax on CIAC)	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	\$ 630,506
5	Total Credits	\$ 630,506
6	Charges during year:	\$ -
7	Balance end of year (Account 271)	\$ 28,982,402

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ (4,751,580)
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	\$ (522,138)
4	Credit for plant retirement	\$ -
5	Other (debit) or credit terms	
6		
7		
8	Balance end of year	\$ (5,273,718)

Class A or B Utility

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges	-		\$ -

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

Line No.	Description (a)	Cash or Property (b)	Amount (d)
1	Booster Stations	(P)	-
2	Communication Equipment	(P)	-
3	Composite Rate	(C)	11,529
3	Computer Equipment	(P)	-
4	Distribution Mains	(P)	416,763
5	Distribution Mains - Gates	(P)	69,409
6	Distribution Reservoirs & Standpipes	(P)	-
7	Electric Pumping Equipment	(P)	-
8	Hydrants	(P)	8,500
9	Meters	(P)	-
10	Power Generation Equipment	(P)	-
11	Purification	(P)	-
12	Services	(P)	124,305
13	Supply Mains	(P)	-
14	Water Treatment Equipment	(P)	-
15	Wells & Springs	(P)	-
16	Adjustments/Reclass	(P)	-
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
	Total Credits from all developers or contractors agreements from which cash or property was received		630,506

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	Booster Stations	753,488	2.69%	(20,271)
2	Communication Equipment	98,400	4.23%	(4,158)
3	Composite Rate	878,836	2.18%	(19,120)
4	Computer Equipment	3,494	14.29%	(499)
5	Distribution Mains	18,079,413	1.46%	(264,266)
6	Distribution Mains - Gates	470,732	1.36%	(6,412)
7	Distribution Reservoirs & Standpipes	372,831	1.94%	(7,228)
8	Electric Pumping Equipment	809,558	5.36%	(43,419)
9	Hydrants	1,148,053	1.48%	(17,031)
10	Meters	(11,590)	-8.40%	(974)
11	Power Generation Equipment	227,778	4.70%	(10,714)
12	Purification System Equipment	227,349	2.74%	(6,230)
13	Radios for Metering Equipment	21,264	1.29%	(274)
14	Services	3,650,246	1.97%	(71,952)
15	Source of Supply Structures	400,332	2.57%	(10,305)
16	Supply Mains	115,005	1.58%	(1,812)
17	Tapping Fees	347,517	1.86%	(6,460)
18	Transmission Mains	819,678	1.10%	(9,026)
19	Water Treatment Equipment	83,450	4.60%	(3,840)
20	Wells & Springs	479,502	3.78%	(18,147)
21	Adjustments/Reclasses	7,066		
	TOTALS	28,982,402		(522,138)

F-47 OPERATING REVENUES (Accounts 400)

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH *	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year ** (f)	Increase or Decrease from Preceding Year (g)
SALES OF WATER							
1	460 Unmetered Sales to General Customers	\$ 179,140	\$ (2,181)			0	(2)
2	461 Metered Sales to General Customers	\$ 10,118,144	\$ 2,185,902	543,594	5,271	8,347	139
3	462 Fire Protection Revenue	\$ 1,290,155	\$ (62,006)			314	9
4	466 Sales for Resale						
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 11,587,439	\$ 2,121,715	543,594	5,271.00	8,661	148
OTHER OPERATING REVENUES							
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	\$ 538,420	\$ 101,773				
10	472 Rents from Water Property						
11	473 Interdepartmental Rents						
12	474 Other Water Revenues						
13	Unbilled Revenue	\$ 378,595	\$ 253,302				
14	Total Other Operating Revenues	\$ 917,014	\$ 355,074				
15	400 Total Water Operating Revenues	\$ 12,504,453	\$ 2,476,790				

*Year End Numbers

** Active Customers Only

BILLING ROUTINE

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

1. The period for which bills are rendered 30 Days. Revenue is related to surcharge for Birch Hill, Locke Lake and Sunrise Estates.
2. The period between the date meters are read and the date customers are billed 7-14 Days.
3. The period between the billing date and the date on which discounts are forfeited None.

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

Notes:

** Fire Protection Revenue Includes Hydrant & Fire Protection Charges

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

(2) This is Capital Recovery Revenue. The customers that are billed for this are already included in Metered Customers. Therefore they should not also be included in unmetered revenue customers.

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F-48 OPERATIONS AND MAINTENANCE EXPENSE (Accounts 401)

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
1	1. SOURCE OF SUPPLY					
2	Operations					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses	38,092	5,567			
5	602 Purchased Water	1,434,772	290,231			
6	603 Miscellaneous Expenses	-	-			
7	604 Rents	-	-			
8	Total Operation	1,472,864	295,798	\$ -	\$ -	\$ -
9	Maintenance					
10	610 Maintenance Supervision and Engineering	-	-			
11	611 Maintenance of Structures and Improvements	-	-			
12	612 Maintenance of Collecting and Impounding Reservoirs	-	-			
13	613 Maintenance of Lake, River and Other Intakes	-	-			
14	614 Maintenance of Wells and Springs	-	-			
15	615 Maintenance of Infiltration Galleries and Tunnels	-	-			
16	616 Maintenance of Supply Mains	-	-			
17	617 Maintenance of Miscellaneous Water Source Plant	-	-			
18	Total Maintenance	-	-	\$ -	\$ -	\$ -
19	Total Source of Supply	1,472,864	295,798	\$ -	\$ -	\$ -
20	2. PUMPING EXPENSES					
21	Operations					
22	620 Operation Supervision and Engineering	-	-			
23	621 Fuel for Power Production	-	-			
24	622 Power Production Labor and Expenses	-	-			
25	623 Fuel or Power Purchased for Pumping	391,131	37,912			
26	624 Pumping Labor and Expenses	-	-			
27	625 Expenses Transferred-Credit	-	-			
28	626 Miscellaneous Expenses	5,881	3,911			
29	627 Rents	-	-			
30	Total Operations	397,011	41,822	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
31	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance					
33	630 Maintenance Supervision and Engineering	-	-			
34	631 Maintenance of Structures and Improvements	36,339	31,169			
35	632 Maintenance of Power Production Equipment	-	-			
36	633 Maintenance of Pumping Equipment	841,904	20,835			
37	Total Maintenance	878,243	52,004	\$ -	\$ -	\$ -
38	Total Pumping Expenses	1,275,254	93,827	\$ -	\$ -	\$ -
39	3. WATER TREATMENT EXPENSES					
40	Operations					
41	640 Operation Supervision and Engineering	-	-			
42	641 Chemicals	109,494	44,529			
43	642 Operation Labor and Expenses	83,381	(17,128)			
44	643 Miscellaneous Expenses	-	-			
45	644 Rents	-	-			
46	Total Operation	192,875	27,400	\$ -	\$ -	\$ -
47	Maintenance					
48	650 Operation Supervision and Engineering	-	-			
49	651 Maintenance of Structures and Improvements	-	-			
50	652 Maintenance of Water Treatment Equipment	26,862	(6,618)			
51	Total Maintenance	26,862	(6,618)	\$ -	\$ -	\$ -
52	Total Water Treatment Expenses	219,738	20,783	\$ -	\$ -	\$ -
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
54	Operation					
55	660 Operation Supervision and Engineering	-	-			
56	661 Storage Facilities Expenses	-	-			
57	662 Transmission & Distribution Lines Expenses	-	-			
58	663 Meter Expenses	76,810	12,010			
59	664 Customer Installations Expenses	14,667	6,362			
60	665 Miscellaneous Expenses	-	-			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	TRANSMISSION & DISTRIBUTION EXPENSES (Cont'd)					
64	Operations					
65	666 Rents	-	-			
66	Total Operations	91,478	18,372	\$ -	\$ -	\$ -
67	Maintenance					
68	670 Maintenance Supervision and Engineering	-	-			
69	671 Maintenance of Structures and Improvements	-	-			
70	672 Maintenance of Distribution Reservoirs and Standpipes	-	-			
71	673 Maintenance of Transmission and Distribution Mains	386,712	(17,083)			
72	674 Maintenance of Fire Mains	-	-			
73	675 Maintenance of Services	244,792	59,458			
74	676 Maintenance of Meters	42,012	1,507			
75	677 Maintenance of Hydrants	102,179	33,104			
76	678 Maintenance of Miscellaneous Equipment	79,004	(8,677)			
77	Total Maintenance	854,699	68,309	\$ -	\$ -	\$ -
78	Total Transmission and Distribution Expenses	946,176	86,681	\$ -	\$ -	\$ -
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	-	-			
82	902 Meter Reading Expenses	81,013	8,968			
83	903 Customer Records and Collection Expenses	104,636	(4,888)			
84	904 Uncollectible Accounts	7,614	(932)			
85	905 Miscellaneous Customer Accounts Expenses	-	-			
86	Total Customer Accounts Expenses	193,263	3,148	\$ -	\$ -	\$ -
87	6. Sales Expenses					
88	Operations					
89	910 Sales Expenses	-	-			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES					
94	Operations					
95	920 Administrative and General Salaries	-	-			
96	921 Office Supplies and Other Expenses	\$ 2,676	\$ 208			
97	922 Administrative Expenses Transferred-Cr.	\$ -	\$ -			
98	923 Outside Services Employed	\$ 26,213	\$ (3,383)			
99	924 Property Insurance	\$ 152,078	\$ 51,282			
100	925 Injuries and Damages	\$ -	\$ -			
101	926 Employee Pension and Benefits	\$ -	\$ -			
102	927 Franchise Requirements	\$ -	\$ -			
103	928 Regulatory Commission Expenses	\$ 46,018	\$ 7,189			
104	929 Duplicate Charges Cr.	\$ -	\$ -			
105	930 Miscellaneous General Expenses	\$ 2,973,422	\$ 300,104			
106	931 General Rents	\$ -	\$ -			
107	Total Operation	\$ 3,200,406	\$ 355,399	\$ -	\$ -	\$ -
108	Maintenance					
109	950 Maintenance of General Plant	\$ -	\$ -			
110	Total Administrative and General Expenses	\$ 3,200,406	\$ 355,399	\$ -	\$ -	\$ -
111	Total Operation and Maintenance Expenses	\$ 7,307,703	\$ 855,636	\$ -	\$ -	\$ -
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES						
	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)		
112	Source of Supply Expenses	\$ 1,472,864	\$ -	\$ 1,472,864		
113	Pumping Expenses	\$ 397,011	\$ 878,243	\$ 1,275,254		
114	Water Treatment Expense	\$ 192,875	\$ 26,862	\$ 219,738		
115	Transmission and Distribution Expenses	\$ 91,478	\$ 854,699	\$ 946,176		
116	Customer Accounts Expenses	\$ 193,263	\$ -	\$ 193,263		
117	Sales Expenses	\$ -	\$ -	\$ -		
118	Administrative and General Expenses	\$ 3,200,406	\$ -	\$ 3,200,406		
119	Total	\$ 5,547,899	\$ 1,759,804	\$ 7,307,703		

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment			
2	Account 406			
3	PEU Utility Plant Acquisition Adjustment	(8,702,074)	1.9534%	(169,985)
4	Wesco Acquisition Adjustment	(7,940)	1.4493%	(115)
5	Castle Reach Acquisition Adjustment	(185,750)	2.7798%	(5,163)
6	White Rock Acquisition Adjustment	(230,800)	2.6714%	(6,166)
7	Lampighter Acquisition Adjustment	(276,667)	2.0443%	(5,656)
8	Fletchers Corner Acquisition Adjustment	(331,667)	1.9839%	(6,580)
9				
10	TOTAL	(9,734,897)		(193,665)
11	AMORTIZATION EXPENSE-OTHER			
12	Amortization of Limited Term Plant-Account 407.1			
13				
14	Amortization: Acquisition Premium	8,964,574	2.59%	232,221
15				
16				
17	TOTAL			232,221
18				
19	Amortization of Property Losses-Account 407.2			
20				
21	NONE			
22				
23				
24				
25	TOTAL			-
26	Amortization of Other Utility Charges-Account 407.3			
27				
28				
29				
30	W&E Water Supply	4,873	5.58%	272
31	Manchester Source Development Charge	504,592	9.11%	45,973
32	Web Site Upgrade 2011	3,590	0.00%	-
33	North Conway Water Interconnect	122,380	4.91%	6,005
34	North Conway Water Prec-Buy In fee	2,320	5.72%	133
35	Bow Highlands	6,821	5.02%	342
36	Derry Source Development Charge	55,964	5.91%	3,309
37	W&E Water Supply STUDY	15,195	2.54%	386
38	Locke Lake Leak Detection	12,505	0.00%	-
39	CROSS CONNECTION SURVEY-PEU	232	0.00%	-
40	LOCKE LAKE WELL/GROUNDWATER STUDY	23,900	10.04%	2,399
41	Abatement Cost - Litchfield/Londonderry	117,981	0.00%	-
42	LITCHFIELD WHLS WATER SUPPLY CONTRACT FEES	4,883	5.15%	252
43	AIRSTRIP STATION UPGRADE STUDY	16,744	5.00%	837
44	RATE CASE EXPENSE: 2020	49,825	0.00%	-
45	LONDONDERRY CORE RE-CHLORINATION	12,469	14.29%	1,781
46	LONDONDERRY RRA AND ERP	2,462	14.29%	352
47	LITCHFIELD RRA AND ERP	6,838	4.28%	293
48	MSDC W&E INTERCONNECTION	117,000	4.83%	5,646
49				
50				
51				
52				
53				
54	TOTAL			67,980
55	TOTAL-Account 407			300,201
56				

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	FEDERAL						
2							
3	Provisions/Federal Income Tax - Current	-		-			
4	Provisions/Federal Income Tax - Deferred	520,301		520,301			
5	Payroll						
6	Other						
7							
8							
9	STATE						
10	Miscellaneous	4,293	4,293.00				
11	NH Business Profit Tax - Current	-		-			
12	NH Business Profit Tax - Deferred	120,846		120,846			
13							
14							
15							
16	LOCAL						
17	Property Taxes	1,293,748	1,293,748				
18							
19							
20							
21							
22							
23	TOTALS	1,939,188	1,298,041	641,147	\$ -	\$ -	\$ -

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

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

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

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	Gain on disposition of property:			
2				
3	Gain from Forgiveness on Green Hills SRF Debt (1)	56,578	09/08/04	5,799
4	Gain from Forgiveness on Locke Lake 2007 SRF Debt (1)	57,651	07/31/10	3,760
5	Gain from Forgiveness on Locke Lake 2011 SRF Debt (1)	110,460	01/01/14	6,025
6				
7	Gain from Forgiveness on Liberty SRF Debt	140,000	04/30/15	7,029
8				
9	Gain from Forgiveness on Brady Ave	62,857	01/31/19	2,095
10				
11	Gain from Forgiveness on Locke Lake: Georgetown	204,773	11/30/21	6,883
12				
13	Gain from Forgiveness on Locke Lake: Airstrip Well	105,822	11/30/21	3,557
14				
15	Gain from Forgiveness on Locke Lake: Surface Water	365,905	11/30/21	12,299
16				
17				
18	Total Gain			47,448
19	Loss on disposition of property:			
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total Loss			-
31	NET GAIN OR LOSS			47,448

Notes:

(1) The deferred gain represents a partial debt forgiveness of the principal loan repayments. The above account is utilized to ensure the amount of the gain is recognized in net operating income.

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

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

Line No.	Item (a)	Water Department (b)			Total (e)
			(c)	(d)	
1	Revenues:				
2	Merchandising sales, less discounts, allowances and returns.....	NONE			
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6	Jobbing				
7					
8					
9					
10	Total Revenues (Account 415).....	\$ -	\$ -	\$ -	\$ -
11	Costs and Expenses:				
12	Cost of Sales (list major classes of cost).....				
13	Jobbing Expenses	-			
14	Operating Revenue deducts				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	Total Costs and Expenses (Accounts 416)	\$ -	\$ -	\$ -	\$ -
31					
32	Net Income (before taxes)	\$ -	\$ -	\$ -	\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....	\$ -	\$ -	\$ -	\$ -
37	Net Income (after taxes).....	\$ -	\$ -	\$ -	\$ -

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

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

Line No.	Item (a)	Amount (b)
1	Interest and Dividend Income (Account 419)	
2		
3		
4		
5	Interest Income	\$ -
6		
7		
8		
9		
10		
11		
12	Total	\$ -
13	Nonutility Income (Account 421)	
14		
15		\$ -
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	\$ -
25	Miscellaneous Nonutility Expenses (Account 426)	
26		
27		
28		\$ -
29		
30		
31		
32		
33		
34		
35		
36	Total	\$ -

F-55 EXTRAORDINARY ITEMS (Accounts 433 and 434)

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 1,070,966
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	\$ 641,147
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4	Temporary Differences:	
5		
6		
7		
8	Charitable Contributions	\$ -
9	Prepaid Expenses	\$ -
10	A/R Reserve	\$ (1,319)
11	Deferred Debits	\$ 34,286
12	Accelerated depreciation	\$ (1,009,643)
13	AFUDC	\$ -
14	Book/Tax Difference on disposal of assets	\$ (298,113)
15	Total Temporary Differences	\$ (1,274,789)
16		
17		
18		
19	New Hampshire Taxable Income	\$ 437,324
20		
21		
22	New Hampshire Business Profits Tax	\$ -
23	New Hampshire Business Enterprise Tax	\$ 4,293
24		
25		
26		
27		
28	Federal taxable net	\$ 433,031
29	Computation of tax:	
30		
31	Pre Tax Income	\$ 1,712,113
32		
33	New Hampshire Business Profits Tax @ 7.7% and Business Enterprise Tax	\$ 120,846
34	Federal Income Tax @ 21%	\$ 520,301
35		
36	Amortization of Investment Tax Credit	
37		
38		
39		
40	Total Income Taxes	\$ 641,147

F-57 DONATIONS AND GIFTS

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

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

F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Operation N/A			
2	Source of Supply			
3	Pumping			
4	Water Treatment			-
5	Transmission and Distribution			-
6	Customer Accounts			-
7	Sales			-
8	Administration and General			-
9	Total Operation	\$ -	\$ -	\$ -
10	Maintenance			
11	Source of Supply			
12	Pumping			
13	Water Treatment			
14	Transmission and Distribution			
15	Administrative and General			
16	Total Maintenance	\$ -	\$ -	\$ -
17	Total Operation and Maintenance			
18	Source of supply (Lines 2 and 11)	-	-	-
19	Pumping (Lines 3 and 12)	-	-	-
20	Water Treatment Lines 4 and 13)	-	-	-
21	Transmission and Distribution (Lines 5 & 14)	-	-	-
22	Customer Accounts (Line 6)	-	-	-
23	Sales (Line 7)	-	-	-
24	Administrative and General (Lines 8 and 15)	-	-	-
25	Total Operation and Maintenance (Lines 18-24)	\$ -	\$ -	\$ -
26	Utility Plant	-		
27	Construction (by utility departments)			
28	Plant Removal (by utility departments)	-		
29	Other Accounts (Specify)	-		
30	Officers			
31	Accounting			
32	Customer Service			
33	Data Processing			
34	Engineering			
35				
36				
37	Total Other Accounts	\$ -	\$ -	\$ -
38	Total Salaries and Wages	\$ -	\$ -	\$ -

S-1 REVENUE BY RATES

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

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers * (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2			\$ 179,140	\$ -		
3						
4						
5						
6	Totals, Account 460 Unmetered Sales to General Customers		\$ 179,140	\$ -		
7						
8		543,594	\$ 10,118,144	\$ 8,347	\$ 65	\$ 19
9						
10						
11						
12	Totals, Account 461 Metered Sales to General Customers	543,594	\$ 10,118,144	\$ 8,347	\$ 65	\$ 19
13	Totals, Account 462 Fire Protection Revenue **	-	\$ 1,290,155	\$ 314		
14	Totals, Account 466 Sales for Resale					
15	Totals, Account 467 Interdepartmental Sales					
16	TOTALS (Account 460-467)	543,594	\$ 11,587,439	\$ 8,661	\$ 65	\$ 19

(2)

Notes:

** Fire Protection Revenue Includes Hydrant & Fire Protection Charges

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

(2) This is Capital Recovery Revenue. The customers that are billed for this are already included in Metered Customers. Therefore they should not also be included in unmetered revenue customers.

S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced (In 1,000 gallons)	WATER PURCHASED (in 1000 gals.)								Total Purchased (in 1000 gals.)	Total Produced and Purchased (in 1000 gals.)
		Name of Seller: North Conway Water Precinct	Name of Seller: Derry Water Works	Name of Seller: Manchester Water Works	Name of Seller: Town of Hudson	Name of Seller: Hooksett Water	Name of Seller: Town of Raymond	Name of Seller: Town of Salem	Name of Seller: Pennichuck Water Works, Inc.		
Jan	12,134	1,131	-	15,573	2,937		2,476		10,204	32,321	44,455
Feb	10,606	1,099	-	17,063	3,147	1,733			12,965	36,007	46,613
Mar	10,532	1,164	7,041	15,760	3,357				8,574	35,895	46,426
Apr	9,957	1,074	-	15,377	3,252		2,471		14,056	36,230	46,187
May	15,008	1,504	-	21,990	3,672	2,024			20,053	49,242	64,250
Jun	17,021	1,609	7,371	24,445	2,937				20,558	56,921	73,943
Jul	20,181	1,400	-	25,201	2,937		2,510	140	30,307	62,495	82,676
Aug	17,810	1,787	-	25,036	3,286	2,085		643	26,792	59,629	77,439
Sep	14,409	1,349	17,027	23,453	2,556			1,405	11,568	57,357	71,766
Oct	12,189	1,177	-	17,151	2,465		2,510	1,154	10,211	34,667	46,856
Nov	12,323	1,280	-	16,269	3,195	2,446		1,060	9,917	34,167	46,490
Dec	12,492	926	9,736	17,082	2,556			970	10,131	41,401	53,892
TOTAL	164,661	15,500	41,175	234,399	36,296	8,288	9,967	5,372	185,335	536,333	700,994

Max. day flow (in 1000 gals.): Not applicable

Date:

S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
Webster Stream	Surface Water	630	9.28	>1	Ultrafiltration Membranes	216,000	216,000	8,237

* Chlorination, Filtration, Chemical, Addition, Other

Need to add Lock Lake Surface Water Treatment

S-4 WATER TREATMENT FACILITIES

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
Peachum Road	CO-PRECIPIATION FILTRATION	2007	0.35 MGD	250,000*	16,867

*Finished Water Storage Tank

S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Williamsburg-Pelham W1	Gravel-packed	35	Unknown		200	63	7.5	21,312,211
Williamsburg-Pelham W2	Gravel-packed	35	Unknown		100	60	3	13,278,776
W&E- Windham W3	Bedrock	941	Unknown		50	50	10	4,336,966
W&E- Windham W4	Bedrock	740	Unknown		37	37	3	5,089,363
W&E- Windham W5	Bedrock	1,200	1999			7	3	-
W&E- Windham W6	Bedrock	505	2006		20	20	3	3,445,147
Castle Reach- Windham W1	Bedrock	885	2000		20	20	5	1,771,847
Castle Reach- Windham W2	Bedrock	825	2000		20	20	5	1,562,822
East Derry/Farmstead W1	Bedrock	245	Unknown		25	25	2	1,224,170
Hardwood-Windham W3	Bedrock	400	Unknown		2	2	0.5	
Hardwood-Windham Combined	Bedrock	202	Unknown		16	16	3	4,091,881
Hardwood-Windham W5	Bedrock	500	2003			40	1.5	947,096
Beaver Hollow-Sandown W1	Bedrock	465	Unknown		20	20	3	526,890
BRW#3 - Locke Lake	Bedrock	175	Unknown		14	14	2	857,968
BRW#9 - Locke Lake	Bedrock	500	Unknown		25	25	3	1,370,139
BRW#10 - Locke Lake	Bedrock	563	1995		38	38	5	6,068,898
BRW#11 - Locke Lake	Bedrock	500	Unknown		25	25	3	956,943
BRW#12 or #1 Locke Lake	Bedrock	500	Unknown		10	10	2	-
BRW#13 - Locke Lake	Bedrock	700	2006		40	40	5	4,051,990
BRW#14 - Locke Lake	Bedrock	700	2010		35	35	3	3,134,724
BRW#15 - Locke Lake	Bedrock	700	2007		40	40	5	6,495,684
BRW#1 - Sunrise Estates	Bedrock	1,000	Unknown		5	5	1	414,996
BRW#2 - Sunrise Estates	Bedrock	Unknown	Unknown		13	13	2	812,567
BRW#3 - Sunrise Estates	Bedrock	Unknown	Unknown		45	45	5	6,321,731
ART well - Northern Shores	Artesian	Unknown	Unknown		Unknown	15	0.75	996,070
BRW#1 - Winnisquam Village	Bedrock	270	2007		10	10	1	461,258
BRW#2 - Winnisquam Village	Bedrock	240	2007		30	30	3	568,820
Skyview W1	Bedrock	620	2004		25	25	5	1,755,933
Skyview W2	Bedrock	518	2004		15	15	3	1,626,262

* Dug, Driven, Gravel-Packed, Bedrock

S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Gage Hill-Pelham	Bedrock	300			27	27	2	3,470,161
Liberty Tree- Raymond W1	Bedrock	375			50	50	5	1,700,898
Liberty Tree- Raymond W2	Bedrock	625			30	30	5	5,241,854
Goldenbrook- Windham W1	Driven	46			25	25	1	See Goldenbrook W4 for total Annual production from all four Goldenbrook Wells
Goldenbrook- Windham W2	Driven	44			25	25	1	
Goldenbrook- Windham W3	Driven	42			15	15	2	
Goldenbrook- Windham W4	Driven	50			15	15	0.75	
Pine Haven-Londonderry W1	Driven	30				12.5		1,178,988
Pine Haven-Londonderry W2	Driven	30				12.5	2	1,052,905
Harvest Village-Londonderry W2	Bedrock	425	1996		8	8	1	822,253
Harvest Village-Londonderry W3	Bedrock							307,725
Atkinson	Bedrock	680			17	16	3	453,869
Fletchers Corner W1**	Bedrock	1,000	2000		40	37	5	2,165,312
Fletchers Corner W2**	Bedrock	1,040	2000		30	29	5	1,870,121
Thurston Woods W1	Bedrock	760	2004		10	10		1,882,881
Thurston Woods W2	Bedrock	447	2004		20	20		681,709
White Rock W1	Bedrock	420	2001			20	2	2,511,530
White Rock W2	Bedrock	360	2001			20	2	3,615,898
Lamplighter W2	Bedrock	785	1997			25	3	1,198,118
Lamplighter W3	Bedrock	385	1997			15	2	1,136,268
Shaker Heights W1	Bedrock	780	2005			10	5	747,960
Clear Water W1	Bedrock	440	2004			40	3	729,947
Clear Water W2	Bedrock	500	2004			20	2	840,209
Ministerial Heights W1	Bedrock	725	1996			25	3	3,057,959
Ministerial Heights W2	Bedrock	685	1996			25	3	50,643
Stone Sled W1	Bedrock	425	2004			15	1.5	3,542,563
Stone Sled W2	Bedrock	425	2004			15	1.5	-
Forest Ridge W1	Bedrock	160	2004		26	26	1	4,210,153
Forest Ridge W2	Bedrock	140	2004		26	26	1	1,990,547
Spruce Pond W1	Bedrock	365	2003		20	15	2.5	3,107,144
Spruce Pond W2	Bedrock	305	2003		40	25	5	3,362,749
Wood Meadows W1	Bedrock							1,124,878
Wood Meadows W2	Bedrock							1,741,093

S-6 PUMP STATIONS/WELLS

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

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment**
Williamsburg	Pelham	3	30	1000	34,590,987	70,000	10,000	C, CA
Golden Brook	Windham	2	7.5		12,856,924	30,000	9,700	C, CA
W&E	Windham	4	20	600	12,871,476	80,000	4,300	C, CA, O
Wesco	Hooksett	5	7.5	150	1,698,375	40,000	9,700	NONE
East Derry (Farmstead)	East Derry	2	5		1,224,170	10,000	2,000	C, CA, F
Hardwood	Windham	4	3	90	5,038,977	40,000	150	C, CA, F
Beaver Hollow	Sandown	2	5	50	526,890	15,000	4,850	C, CA, O
Gage Hill	Pelham	2	1.5	35	3,470,161	10,000	200	C, O, F, CA
Liberty Tree	Raymond	2	7.5	150	6,942,752	20,000	4,800	C, CA, O
Pine Haven	Londonderry	2	2	750	2,231,893	5,000	2,000	C, CA, O
Harvest Village	Londonderry	2	5	50	1,129,978	3,700	2,025	C, CA, O
Atkinson	Atkinson	2	10	60	453,869	1,500	370	NONE
Ministerial Heights	Londonderry	2	5	50	3,108,602	13,600	3,300	CA
Castle Reach	Windham	4	15	700	3,334,669	50,000	0	C, CA, F
Lamplighter	Windham	3	5	50	2,334,386	16,000	200	C, CA
White Rock	Bow	3	7	250	6,127,428	60,000	0	C, CA, F
Fletchers Corner	Windham	4	15	700	4,035,433	40,000	0	C, CA, F
Thurston Woods	Lee	3	15	600	2,564,590	50,000	0	C, F
Shaker Heights	Chester	3	10	400	747,960	6,600	119	CA
Skyview	Pelham	5	20	600	3,382,195	60,000	238	C, CA, O
Spruce Pond	Windham	5	15	250	6,469,893	60,000	0	F
Stone Sled	Bow	2	5	45	3,542,563	15,000	0	F, O
Forest Ridge	Exeter	3	30	350	6,200,700	30,000	120	C, F, O
Clear Water Estates	Raymond	2	5	160	1,570,156	20,000	0	CA
Wood Meadows	Windham	5	15	800	4,650,611	60,000	0	C, O, F, CA
Daniels Lake	Weare	2	5	120	2,742,091	9,000	0	C, CA, F

S-6 PUMP STATIONS/BOOSTER STATIONS

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

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment**
The following are Booster Stations:								
Darrah Booster	Litchfield	4	75	1,000	128,533,000			None
South Road	Londonderry	3	50	1,700	6,738,083			C
Springwood Hills	Londonderry	3	40	1,100	6,652,489			None
W&E Booster	Windham	3	2	200	2,203,410			None
Mountain Homes	Londonderry	4	75	1,800	11,342,650			C
Meadowview	Pelham	3	15	750	28,363,599			None
Forest Hills	Londonderry	2	5	260	1,471,807			None
Colonial	Litchfield	3	3	150	7,242,872			None
Airstrip Booster Station	Locke Lake	2	10	200	6,068,898	36,000	10,000	F
Peachum Road Booster Station	Locke Lake	5	10	600	16,867,448	250,000		C, F, CA,
Sunrise Booster Station	Sunrise Lake Estates	2	2	60	7,549,294	15,000	5,000	None
Lot #139 Booster Station	Birch Hill	1	2	20	3,473,042	-	4,930	C
Northern Shores	Northern Shores	2	2	50	996,070	1,845	900	None
Winnisquam Village	Winnisquam Village	3	10	350	1,030,078	30,000	110	C

** Chlorination, Filtration, Chemical, Addition, Other

S-7 TANKS, STANDPIPES, RESERVOIRS

Name/I.D.	Type	Material	Size (Mil Gals)	Year Installed	Open/Covered	Overflow Elev.	Area Served
Colonial Drive Tank	Tank	Concrete	0.94	2003	Covered		North Litchfield
Pelham Tank	Tank	Concrete	0.35	2005	Covered		Pelham-Williamsburg/Stonegate
Locke Lake Finished Water Tank	Concrete	Concrete	0.25	2007	Covered		Locke Lake Community Water System

S-8 ACTIVE SERVICES, METERS AND HYDRANTS

(Include Only Property Owned by the Utility)

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	Unknown		Total
Non-Fire Services		1,128	3,398	637	462	2	53	45	24	-	3	2,871		8,623
Fire Services	-	-	-	111	94	-	29	46	31	-	3			314
Meters	8,017	77	153	53	43	4	-	-	-	-	-			8,347
Hydrants	Municipal:		505		Private:		72							72

S-9 NUMBER AND TYPE OF CUSTOMERS

Residential	Commercial	Industrial	Municipal	Total	Year-Round*	Seasonal*
8,191	374	0	58	8,623	8,554	69

	Ductile Iron	Ductile Iron Zinc	Cast Iron	PVC	HDPE	HDPE CTS	PE	Transite	Cement Lined	Galv. Steel	Copper	Material Unknown	Total
3/4"				2		44							46
1"					546	13	487				155		1,201
1-1/4"					275		1,592						1,867
1-1/2"				4,371	2,564						335		7,270
2"	980			72,908	4,584	752	2,178			2	47		81,451
2-1/2"												7	7
3"	34	35		56,134	1,232		368					2,280	60,083
4"	25,091	1,717		113,812	4,442							4,052	149,114
6"	47,803	961		73,832	6,735			271				3,377	132,979
8"	300,923	18,108		85,104	6,696		758		664			5,080	417,333
10"	2,858	4		4	917								3,783
12"	183,927	17,923		11,398	2,696								215,944
14"					3,183	37							3,220
16"	49,038	3		268	368								49,677
18"													-
20"					643								643
24"													-
Unknown				212			16					2,155	2,383
Total	610,654	38,751	-	418,045	34,881	846	5,399	271	664	2	537	16,951	1,127,001