

Water Utility Class A&B Year Ended December 31, 2022

*Report of*  
*Principal Office*

PENNICHUCK WATER WORKS, 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

INFORMATION SHEET 2022

1. Utility Name: PENNICHUCK WATER WORKS, 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  
 E-mail address: Jay.kerrigan@pennichuck.com  
 City/State Nashua, NH Zip Code 03061-0428  
 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:

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

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

6. The names and titles of principal officers are:

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

REMARKS: \_\_\_\_\_

The above information is requested for our office directory.

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

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



**Water Utilities - Classes A and B**

**ANNUAL REPORT  
OF**

**PENNICHUCK WATER WORKS, INC.**

(Exact Legal Name of Respondent)

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

FOR THE YEAR ENDED DECEMBER 31, 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

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

1. This Annual Report Form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, New Hampshire 03301-5185, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.
2. The word "Respondent" whenever used in this report, means the person, firm, association or corporation in whose behalf the report is filed.
3. The report should be typed or a computer facsimile report will be accepted if submitted on standard size (8 ½ x 11) paper. All dollar amounts should be reported to the nearest whole dollar. All entries should be legible and in permanent form.
4. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 610 and the definitions and instructions contained therein shall also apply to this report whenever applicable.
5. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No" or "None" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the respondent, the words "Not Applicable" or "n/a" should be used to answer.
6. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses.
7. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
8. Attachments and additional schedules inserted for the purpose of further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers and titles of the schedules to which they pertain.
9. All accounting items and phrases used in this Annual Report are to be interpreted in accordance with PART Puc 610 Uniform System of Accounts for Water Utilities prescribed by this Commission.
10. If the Respondent makes a report for a period less than a calendar year, the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
11. Whenever schedules request Current Year End Balance and Previous Year End Balance, the figures reported are based on fiscal year and general ledger account balances.
12. Increases over 10% from preceding year are to be explained in a letter.

## A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business: PENNICHUCK WATER WORKS, INC.
  2. Full name of any other utility acquired during the year and date of acquisition: N/A
  3. Location of principal office: 25 Walnut Street, PO Box 428, Nashua, NH 03061-0428 03054
  4. State whether utility is a corporation, joint stock association, a firm or partnership or an individual: Corporation
  5. If a corporation or association, give date of incorporation, State under whose laws incorporated, and whether incorporated under special act or general law: Incorporated June 19, 1852 in the State of New Hampshire
  6. If incorporated under special act, give chapter and session date: N/A
  7. Give date when company was originally organized and date of any reorganization: Same as date of incorporation
  8. Name and addresses of principal offices of any corporations, trusts or associations owning, controlling or operating Respondent: Pennichuck Corporation, 25 Walnut Street, PO Box 428 , Nashua, NH 03061-0428 03054
  9. Names and addresses of principal offices of any corporations, trusts or associations owned, controlled or operated by Respondent: N/A
  10. Date when Respondent first began to operate as a utility\*: Same as date of incorporation
  11. If the Respondent is engaged in any business not related to utility operation, give particulars: N/A
  12. If the status of the Respondent has changed during the year in respect to any of the statements made above, give particulars, including dates: N/A
  13. If the utility is a foreign corporation which operated in New Hampshire prior to June 1, 1911, give date on which permission was granted to operate under N.H. Rev. Stat. Ann. 374:25, **Exceptions** and N.H. Rev. Stat. Ann. 374:26 **Permission**.
- \* If engaged in operation of utilities of more than one type, give dates for each.

A-3 OATH  
ANNUAL REPORT

of

PENNICHUCK WATER WORKS, INC.

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

State of New Hampshire

County of Hillsborough ss,

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

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

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

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

Subscribed and sworn to before me this  
29th Day of March 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 WATER WORKS, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

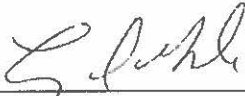
2022


State of New Hampshire

County of Hillsborough ss,

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


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

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

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

Subscribed and sworn to before me this

30th Day of March 2023

  
3/30/2023

**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	4	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	3	"
14	Thomas J. Leonard	Exeter, New Hampshire	One Year	2023 annual meeting	3	"
15	Jay N. Lustig	Nashua, New Hampshire	One Year	2023 annual meeting	3	"
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	3	"
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	2	"
22	Aymarie R. Corriveau (3)	Nashua, New Hampshire	One Year	2023 annual meeting	3	"
23	Sarah Pillsbury (3)	Bow, New Hampshire	One Year	2023 annual meeting	3	"
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

<b>Line No.</b>					
1	Indicate total of voting power of security holders at close of year:		Common	Votes: 300	
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	1 Shareholder				
4					
5	Indicate the total number of votes cast at the latest general meeting: 300				
6	Give date and place of such meeting: May 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)				
	<b>Name</b>	<b>Address</b>	<b>No. of Votes</b>	<b>Number of Shares Owned</b>	
				<b>Common</b>	<b>Preferred</b>
8	Pennichuck Corporation	25 Walnut Street, Nashua, NH 03060	300	300	0
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12					
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27					
28	Total		300	300	

**A-6 LIST OF TOWNS SERVED**

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

Line No.	Town	Population of Area	Number of Customers (1)	Line No.	Town	Population of Area	Number of Customers
1	Nashua	87,551	24,626	16	Sub Totals Forward:		
2	Amherst (Limited Area)	11,276	1,490	17			
3	Merrimack (Limited Area)	25,427	437	18			
4	Milford (Limited Area)	15,212	284	19			
5	Hollis (Limited Area)	7,754	158	20			
6	Bedford (Limited Area)	22,236	1,101	21			
7	Derry (Limited Area)	32,984	812	22			
8	Plaistow (Limited Area)	7,602	221	23			
9	Epping (Limited Area)	6,828	79	24			
10	Salem (Limited Area)	28,674	72	25			
11	Newmarket (Limited Area)	9,170	87	26			
12	Tyngsboro, MA. (Limited Area)	11,673	1	27			
13				28			
14				29			
15	Sub Totals Forward:	266,387	29,368	30			

**A-7 PAYMENTS TO INDIVIDUALS**

PLEASE REFER TO PAGE -6- (2)

**Notes:**

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

## A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Address	Amount
1	HARVARD PILGRIM HEALTH CARE, INC	PO BOX 970050 BOSTON MA 02297-0050	2,782,182
2	CITY OF NASHUA, N.H.	P.O. BOX 2019 NASHUA NH 03061-0885	2,283,847
3	CALGON CARBON CORPORATION	P O BOX 347037 PITTSBURGH PA 15251-4037	1,432,922
4	Eversource - LARGE POWER	PO BOX 56003 BOSTON MA 02205-6003	1,409,652
5	Travelers	PO BOX 660317 Dallas TX 75266-0317	965,650
6	S.U.R. Construction West, Inc.	51 Payne Road Winchester NH 03470	749,250
7	KEANRA WATER SOLUTIONS, INC.	PO BOX 71209 CHARLOTTE NC 28272-1209	655,867
8	R. H. WHITE CONSTRUCTION CO.	41 Central Street ALBURN MA 01501	619,270
9	UNIVAR USA INC	62190 COLLECTIONS CTR DR CHICAGO IL 60693-0621	608,974
10	DEFELICE, INC	28 Silva Lane Dracut MA 01826	584,401
11	TI-SALES, INC.	36 HUDSON RD SUDBURY MA 01776-2039	537,336
12	CITY OF NASHUA (PUBLIC WORKS DIVISION)	PO BOX 2019 NASHUA NH 03061-2019	531,343
13	Joseph P. Cardito & Son, Inc.	One Main St Wakefield MA 01880	504,758
14	DN Tanks, Inc.	P.O. Box 654125 Dallas TX 75267-4125	491,998
15	WEX BANK INC	P O BOX 6293 CAROL STREAM IL 60197-6293	381,490
16	Walnut Nashua, LLC	11 Gilboa Lane Nashua NH 03062	357,500
17	Eversource	P.O. BOX 56003 BOSTON MA 02205-6003	354,237
18	TOWN OF MERRIMACK	P.O. BOX 9608 MANCHESTER NH 03106-9608	319,279
19	TOWN OF PLAISTOW, NH	145 MAIN STREET, SUITE 3 PLAISTOW NH 03865-3018	301,767
20	DMM	PO BOX 10 SCARBOROUGH ME 04070-0010	290,406
21	MetLife - Group Benefits	PO Box 804466 Kansas City MO 64180-4466	270,137
22	AMERICAN EXPRESS	PO BOX 1270 NEWARK NJ 07101-1270	261,486
23	RWC ENTERPRISES	PO BOX 3721 NASHUA NH 03061	236,641
24	MANCHESTER WATER WORKS	PO BOX 9677 MANCHESTER NH 03108-9677	231,093
25	Alan Metro Chrysler Jeep	13 MARMON DRIVE NASHUA NH 03060-5295	220,794
26	GRANITE STATE ANALYTICAL INC	22 MANCHESTER RD, UNIT 2 DERRY NH 03038	216,862
27	CSSI	513 DONALD STREET BEDFORD NH 03110	205,166
28	TOWN OF AMHERST-TAX COLLECTOR	P.O. BOX 9695 MANCHESTER NH 03108-9695	202,856
29	CONSTELLATION NEW ENERGY, INC.	PO BOX 4640 CAROL STREAM IL 60197-4640	199,895
30	TOWN OF DERRY - UTILITY	14 MANNING ST DERRY NH 03038	194,211
31	CARUS LLC	PO BOX 734574 CHICAGO IL 60673-4574	192,149
32	STATE OF NEW HAMPSHIRE	21 S. FRUIT STREET, SUITE 10 CONCORD NH 03301	180,074
33	SMITH PUMP INC	PO BOX 16358 HOOKSETT NH 03106	160,326
34	TOWN OF BEDFORD	PO BOX 9628 MANCHESTER NH 03108-9628	150,499
35	Chadwick-BaRisse, Inc.	160 Warren Avenue Westbrook ME 04092	150,475
36	CORE & MAIN LP	P O BOX 28330 ST LOUIS MO 63146	145,632
37	NEW ERA TECHNOLOGY NH	PO BOX 15106 TAMPA FL 33684	139,069
38	R E PRESCOTT COMPANY INC	10 RAILROAD AVE PO BOX 339 EXETER NH 03833-0339	137,916
39	HARCROS CHEMICALS, INC.	PO BOX 74583 CHICAGO IL 60690	127,629
40	THE HL TURNER GROUP INC	27 LOCKE ROAD CONCORD NH 03301	125,826
41	FORCIER CONTRACTING & BLDG SERV.,	24 MERRIMACK ST. NASHUA NH 03064	117,970
42	VERIZON WIRELESS	PO BOX 15062 ALBANY NY 12212-5062	117,180
43	PENSION BENEFIT GUARANTY CORP	P O BOX 979120 ST LOUIS MO 63197-9000	115,248
44	N E TRAFFIC CONTROL SERVICES INC	P O Box 9 Epsom NH 03234	113,164
45	RELIANCE STANDARD LIFE INSURANCE COMPANY	P O BOX 3124 SOUTHEASTERN PA 19398-3124	110,948
46	MACMULKIN CHEVROLET	3 MARMON DRIVE NASHUA NH 03061-0568	106,457
47	Bonister / BESTCO UA	PO Box 844748 Boston MA 02284-4748	99,045
48	CDM SMITH INC	P O BOX 4021 BOSTON MA 02211	95,286
49	TYLER TECHNOLOGIES, INC	PO BOX 203556 DALLAS TX 75320-3556	93,388
50	EVERETT J. PRESCOTT, INC.	P.O. BOX 350002 BOSTON MA 02241-0002	93,241
51	BORDEN & REMINGTON CORP	PO BOX 2573 FALL RIVER MA 02722-2573	89,341
52	SKILLINGS & SONS INC	9 COLUMBIA DRIVE AMHERST NH 03031	88,478
53	CONTINENTAL PAVING, INC	ONE CONTINENTAL DRIVE LONDONDERRY NH 03053	87,593
54	SDB SPECIALTY NETWORKING, INC.	74 HOLLY STREET MANCHESTER NH 03102	87,399
55	J.C. MADIGAN, INC	450 OLD UNION TURNPIKE LANCASTER MA 01523	86,813
56	MERRIMACK VILLAGE DISTRICT	2 GREENS POND RD. MERRIMACK NH 03054-4259	84,632
57	CONTINENTAL RESOURCES, INC.	PO BOX 4196 BOSTON MA 02211	79,840
58	AZTECA SYSTEMS, LLC	11075 SOUTH STATE STREET # 24 SANDY UT 84070	78,500
59	COMPREHENSIVE ENVIRONMENTAL INC	21 DEPOT STREET MERRIMACK NH 03054	70,676
60	TIMMONS GROUP	1001 BOULDERS PKWY, SUITE 300 RICHMOND VA 23225	70,377
61	AREL MAURICE L.	6 Firstside Circle Nashua NH 03063	68,522
62	PAYMENTUS GROUP, INC	11605 N. Community House Rd. CHARLOTTE NC 28277	68,521
63	RATH, YOUNG AND PIGNATELLI PC	P O BOX 1500 CONCORD NH 03302-1500	65,044
64	TOWN OF DERRY - TAX COLLECTOR	PO BOX 9673 MANCHESTER NH 03108-9673	64,446
65	Marisa A. Brown	20 Noble Street Somersworth NH 03878	64,005
66	Center for Creative Leadership	One Leadership Place Greensboro NC 27410	62,273
67	UNITED STEELWORKERS	PO BOX 64485 PITTSBURGH PA 15264-4485	59,914
68	HACH COMPANY	2207 COLLECTIONS CENTER DRIVE CHICAGO IL 60693	59,411
69	STILES CO. INC	912 PLEASANT STREET NORWOOD MA 02062	55,697
70	SALESFORCE.COM INC	PO BOX 203141 DALLAS TX 75320-3141	54,848
71	WASTE MANAGEMENT OF NH-LONDON/ERRY INC	PO BOX 13648 PHILADELPHIA PA 19101-3648	54,485
72	P&L Landscaping	79 Dix Highway Merrimack NH 03054	50,160
73	DANIEL R. GELINAS LANDSCAPING & EXCAVATING	42 ABBOTT ROAD PENACOOK NH 03303	50,101
74	HP Fairfield	554 Maple Street Hopkinton NH 03229	49,900
75	US INSURANCE SVCS LLC	PO BOX 62937 Virginia Beach VA 23466	49,589
76	TOWN OF MILFORD - TAX COLLECTOR	P O BOX 981036 BOSTON MA 02298-1036	48,431
77	CHASE ELECTRIC MOTORS LLC	78 LONDONDERRY TURNPIKE HOOKSETT NH 03106	47,335
78	LIBERTY UTILITIES - New Hampshire	75 REMITTANCE DRIVE CHICAGO IL 60676-1032	46,871
79	MAYNARD & LESIEUR, INC.	31 WEST HOLLIS ST NASHUA NH 03061-0823	44,640
80	SANEL NAPA - NASHUA, NH	358 MAIN ST NASHUA NH 03060	43,778
81	Sprague Operating Resources LLC	PO BOX 782532 PHILADELPHIA PA 19178-2532	43,563
82	Dell Marketing LP	PO Box 643561 Pittsburgh PA 15264-3561	40,201
83	LUCKYS TRAILER SALES	402 VERMONT ROUTE 107 SOUTH ROYALTON VT 05068	39,030
84	ESR INC	PO Box 741076 LOS ANGELES CA 90074-1076	37,936
85	KIDDERS REPAIR SERVICE	17 PARADE RD BARNSTEAD NH 03218	36,438
86	F W WEBB COMPANY CORP.	160 MIDDLESEX TURNPIKE BEDFORD MA 01730	34,381
87	DIG SAFE SYSTEM, INC	11 Upton Drive Warrington MA 01887	34,228
88	CITY OF NASHUA - MV	PO BOX 3037 NASHUA NH 03061-3037	32,769
89	HOME DEPOT CREDIT SERVICES	PO Box 78047 Phoenix AZ 85062-8047	31,702
90	E.H. WACHS COMPANY CORP	P.O. Box 713598 CHICAGO IL 60694-1598	30,162
91	HALO BRANDED SOLUTIONS INC	3182 MOMENTUM PLACE CHICAGO IL 60689-5331	29,974
92	ELECTRICAL INSTALLATIONS INC	397 WHITTIER HWY MOULTONBORO NH 03254	29,916
93	TOWN OF MILFORD	564 NASHUA ST. MILFORD NH 03055-8999	29,310
94	SUMTOTAL SYSTEMS LLC	SILICON VALLEY BANK DEPT LA 25360 PASADENA CA 91185-5360	28,012
95	CHAPPELL TRACTOR SALES CORP	454 ROUTE 13 SOUTH MILFORD NH 03055-9604	27,434
96	GLEN ABBEY CONDO ASSOCIATION	17 COMMERCE DR BEDFORD NH 03110	27,319
97	USA BLUEBOOK LLC	PO BOX 9004 GURNEE IL 60331-9004	27,286
98	AR CONTROL SERVICES LLC	531 EMERY'S BRIDGE ROAD SOUTH BERWICK ME 03908	27,262

**A-7 PAYMENTS TO INDIVIDUALS**

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.

Line No.	Name	Address	Amount
99	HORIZON SOLUTIONS LLC	P O Box 92367 Rochester NY 14692	26,926
100	BROX INDUSTRIES INC	1471 METHUEN STREET DRACUT MA 01826-5499	25,891
101	The Bank of New York Mellon	PO BOX 392013 Pittsburgh PA 15251-9013	25,200
102	CONCORD WIMWATER COMPANY CORP	12 SANDQUIST ST CONCORD NH 03301	23,313
103	LOWRY AERATION SYSTEMS, INC	39 EISENHOWER DR WESTBROOK ME 04092	22,942
104	CINTAS CORPORATION	P O BOX 631025 CINCINNATI OH 45263-1025	22,525
105	Minuteman Security Technologies	1 Connector Road Andover MA 01810	21,732
106	BINK HEALTH INC	PO BOX 23503 NEW YORK NY 10087-3503	21,642
107	GRAINGER INC	DEPT. 613753704 PALATINE IL 60038-0001	21,495
108	OPEX CORPORATION	305 COMMERCE DRIVE MOORESTOWN NJ 08057-4234	21,150
109	OVL DELIVERY LLC	20 KENNEDY DR. NASHUA NH 03060	21,115
110	W B MASON COMPANY	PO BOX 981101 BOSTON MA 02298-1101	20,541
111	UNITL	P O BOX 981077 BOSTON MA 02298-1077	20,363
112	RPW SOLUTIONS LLC	300 BALLARDVILLE STREET WILMINGTON MA 01867	20,000
113	CREDITRON	PO BOX 62133 CHICAGO IL 60693-0621	19,432
114	ROBERT PIKE CONSTRUCTION INC	PO BOX 5507 SALISBURY MA 01952	19,237
115	POWER UP GENERATOR SERVICE	8 PRISCILLA LANE AUBURN NH 03032	18,853
116	I.C. REED & SONS, INC.	PO BOX 968, 8-9 EVANS DR RAYMOND NH 03077	18,725
117	H.A. RICHARD & SONS, INC.	54 REAR ELM ST SALISBURY MA 01952	18,667
118	CAC Mechanical Services, Inc.	68 Sales Rd., Ste. F Salem NH 03079	17,977
119	DENRON HALL PLUMBING & HVAC	17 Progress Avenue Nashua NH 03062	17,659
120	FINANCE ADMINISTRATION CENTER	PO BOX 402 MIDDLETOWN OH 45042-0402	17,849
121	CONSOLIDATED COMMUNICATIONS	PO BOX 70347 PHILADELPHIA PA 19176-0347	17,518
122	ACCELERATED TECHNOLOGY LABORATORIES, INC	496 HOLLY GROVE SCHOOL ROAD WEST END NC 27376	17,418
123	BELLEMORE CATCH BASIN MAINTENANCE LLC	PO BOX 10369 BEDFORD NH 03110	16,800
124	Eci Macola / MAX LLC	PO BOX 735519 DALLAS TX 75373-5591	16,367
125	M & M ELECTRICAL SUPPLY CO., INC.	17 LOWELL STREET NASHUA NH 03064	16,302
126	Property Innovation	2 Harris Street Londonderry NH 03053	15,896
127	PRO AV SYSTEMS, INC.	275 BILLERICA RD, STE 3 CHELMSFORD MA 01824	15,489
128	FRANCOEUR BROTHERS INC	220 DERRY ROAD ROUTE 102 HUDSON NH 03051	15,145
129	GE DIGITAL LLC	PO BOX 74008240 CHICAGO IL 60674-8240	15,087
130	ARANARK UNIFORM SERVICE	PO BOX 28050 NEW YORK NY 10087-8050	15,018
131	HENKNER DIRECTIONAL DRILLING	PO BOX 2156 PITTSFIELD NH 03242	15,000
132	New England Water Distribution Sys LLC	PO Box 120 Windham NH 03087	14,720
133	AJAX BUILDING CLEANING CORP	20 DEL CARMINE STREET #102 WAKEFIELD MA 01860	14,690
134	HYDRA TECH, INC.	PO BOX 256 STERLING MA 01564	14,515
135	MARTINEZ ROAD CONSTRUCTION	142 CLARENDON STREET FITCHBURG MA 01420	13,497
136	C A TURNER CO INC	760 PLEASANT ST. ROCHDALE MA 01542	13,212
137	HYDRO UTILITIES LLC	9 CORNERSTONE SQ, BLDG 400-310 WESTFORD MA 01886	12,965
138	ETCHSTONE PROPERTIES, INC.	179 AMHERST STREET NASHUA NH 03064	12,889
139	HAYNER/SWANSON INC	3 CONGRESS ST NASHUA NH 03062-3399	12,537
140	REYOND FLEET	13 REBEL RD HUDSON NH 03051	12,534
141	U.S. BANK EQUIPMENT FINANCE	P.O. BOX 790448 ST. LOUIS MO 63179-0448	12,296
142	RAISANEN LEASING LLC	PO BOX 746 NASHUA NH 03062	12,123
143	AmerGas	PO BOX 371473 Pittsburgh PA 15250-7473	11,949
144	DE LAGE LANDEN FINANCIAL SVS, INC	PO BOX 41602 PHILADELPHIA PA 19101-1602	11,718
145	MASSMUTUAL FINANCIAL GROUP	BOX 371368 PITTSBURGH PA 15250-7368	11,705
146	STATE OF NEW HAMPSHIRE	25 CAPITOL STREET, ROOM 205 CONCORD NH 03301-6312	11,612
147	SULLIVAN, LINDA - PETTY CASH	16 DANIEL WEBSTER HIGHWAY MERRIMACK NH 03054	11,501
148	BAU-HOPKINS INC	310 SOUTH STREET PLAINVILLE MA 02762	11,462
149	FRASCA & FRASCA, P.A	2 ALBURN STREET NASHUA NH 03064	11,403
150	WATER RESEARCH FOUNDATION	6666 WEST QUINCY AVENUE DENVER CO 80235-3098	10,737
151	COMCAST	PO BOX 70219 PHILADELPHIA PA 19176	10,673
152	THE HAGLER GROUP LLC	5 BEDFORD FARMS DRIVE, SUITE 304 BEDFORD NH 03110	10,612
153	FORD OF LONDONDERRY	PO BOX 827 LONDONDERRY NH 03053	10,408
154	COMMERCIAL DRIVING SCHOOL, LLC	70 PEMBROKE RD, STE 3 CONCORD NH 03301	10,400
155	TOWM OF HOLLIS	7 MOUNTEMT SQUARE HOLLIS NH 03049	10,331
156	New England Kenwerth	PO BOX 2700 Concord NH 03302-2700	10,253
157	HUB RETIREMENT AND WEALTH MANAGEMENT	300 BALLARDVALE STREET WILMINGTON MA 01867	10,000
158	<b>Total</b>		<b>24,431,142</b>

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**A-8 MANAGEMENT FEES AND EXPENSES**

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

Line No.	Veteran's Affairs Nashua Rotary	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	Pennichuck Corporation	6/13/2007	N/A	Various	(3,611,063)		(3,611,063)	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				<b>Totals</b>	<b>(3,611,063)</b>	<b>-</b>	<b>(3,611,063)</b>	<b>-</b>

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

Detail of Distributed Charges to Operating Expenses (Column h)				
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	Cost Allocation and Services Agreement		Misc General Expense	(3,611,063)
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24			<b>Total</b>	<b>(3,611,063)</b>



## A-9 AFFILITAIION OF OFFICERS AND DIRECTORS

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

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

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

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

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

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	NONE						
2							
3							
4							
5							
6							
7							
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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.	Nashua Humane Society		Contract or Agreement Effective Dates	(P) urchased or (S) old	Amount
	Name of Company or Related Party	Description of Service and/or Name of Product			
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

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

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

Columnar instructions are as follows:

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

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

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

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. **NONE**
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization. **NONE**
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. **SEE CWIP SCHEDULE F-10, PAGE 29**
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. **SEE ATTACHED ASSET ADDITIONS**
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. **NONE**
6. Extensions of the system (mains and service) put into operation during the year. **SEE ATTACHED ADDITIONS**
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. **NONE**
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. **SEE ATTACHED RETIREMENTS**
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. **NONE**
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. **NONE**
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. **NONE**
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected.  
On 3-29-2022 PWW granted a 1.56% surcharge in Order #26,598 on the rates granted in Order #26,469 which was expected to generate an additional \$541,618 in annual revenues. On 10-11-2022 PWW was granted an additional 1.80% surcharge in Order #26,697 (to the 1.56% surcharge granted in Order #26,598) on the rates granted in Order #26,586 which was expected to generate an additional \$625,342 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.
14. All other important financial changes, including the dates and purposes of all investment advances made during the year to or from an associated company. **NONE**
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. **NONE**

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## F-1 BALANCE SHEET ASSETS AND OTHER DEBITS

Line No.	Account Title (Number) (a)	Ref Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-106)	F-6	251,703,993	\$ 248,562,703	\$ 3,141,290
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	71,323,316	\$ 69,144,805	\$ 2,178,512
3	Net Plant		180,380,676	\$ 179,417,899	\$ 962,778
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(183,536)	\$ (210,562)	\$ 27,026
5	Total Net Utility Plant		180,197,140	\$ 179,207,337	\$ 989,803
<b>OTHER PROPERTY AND INVESTMENTS</b>					
6	Nonutility Property (121)	F-14			\$ -
7	Less: Accumulated Depr. and Amort. (122)	F-15			\$ -
8	Net Nonutility Property		-	\$ -	\$ -
9	Investment in Associated Companies (123)	F-16			\$ -
11	Utility Investments (124)	F-16			\$ -
12	Other Investments	F-16			\$ -
13	Special Funds(126-128)	F-17			\$ -
14	Total Other Property & Investments		-	\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		9,292,919	\$ 11,027,693	\$ (1,734,773)
17	Special Deposits (132)	F-18			\$ -
18	Other Special Deposits (133)	F-18			\$ -
19	Working Funds (134)				\$ -
20	Temporary Cash Investments (135)	F-16	-	\$ -	\$ -
21	Accounts and Notes Receivable-Net (141-144)	F-19	3,506,791	\$ 2,294,263	\$ 1,212,527
22	Accounts Receivable from Assoc. Co. (145)	F-21			\$ -
23	Notes Receivable from Assoc. Co. (146)	F-21	29,688,336	\$ 26,287,570	\$ 3,400,766
24	Materials and Supplies (151-153)	F-22	982,665	\$ 784,757	\$ 197,908
25	Stores Expense (161)				\$ -
26	Prepayments-Other (162)	F-23	882,611	\$ 470,382	\$ 412,228
27	Prepaid Taxes (163)	F-38	786,897	\$ 630,472	\$ 156,426
28	Interest and Dividends Receivable (171)	F-24	-	\$ -	\$ -
29	Rents Receivable (172)	F-24			\$ -
30	Accrued Utility Revenues (173)	F-24	2,070,271	\$ 5,452,201	\$ (3,381,930)
31	Misc. Current and Accrued Assets (174)	F-24	5,101,443		
32	Total Current and Accrued Assets		52,311,932	\$ 46,947,337	\$ 5,364,596
<b>DEFERRED DEBITS</b>					
33	Intangible Asset (180)		-	\$ -	\$ -
34	Unamortized Debt Discount & Expense (181)	F-25	9,181,987	\$ 11,988,090	\$ (2,806,103)
35	Extraordinary Property Losses (182)	F-26	-	\$ -	\$ -
36	Prelim. Survey & Investigation Charges (183)	F-27	-	\$ -	\$ -
37	Clearing Accounts (184)		(25,909)	\$ (81,892)	\$ 55,983
38	Temporary Facilities (185)				\$ -
39	Miscellaneous Deferred Debits (186)	F-28	62,438,700	\$ 72,925,972	\$ (10,487,272)
40	Research & Development Expenditures (187)	F-29			\$ -
41	Accumulated Deferred Income Taxes (190)	F-30			\$ -
42	Total Deferred Debits		71,594,778	\$ 84,832,170	\$ (13,237,393)
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			304,103,850	\$ 310,986,844	\$ (6,882,994)



## F-1 BALANCE SHEET EQUITY AND LIABILITIES



Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31	30,000	\$ 30,000	\$ -
2	Preferred Stock Issued (204)	F-31	-	\$ -	\$ -
3	Capital Stock Subscribed (202,205)	F-32	-	\$ -	\$ -
4	Stock Liability for Conversion (203, 206)	F-32	-	\$ -	\$ -
5	Premium on Capital Stock (207)	F-31	-	\$ -	\$ -
6	Installments Received On Capital Stock (208)	F-32	-	\$ -	\$ -
7	Other Paid-In Capital (209,211)	F-33	91,201,250	\$ 97,539,518	\$ (6,338,268)
8	Discount on Capital Stock (212)	F-34	-	\$ -	\$ -
9	Capital Stock Expense(213)	F-34	-	\$ -	\$ -
10	Other Comprehensive Income (219)		-	\$ -	\$ -
11	Retained Earnings (214-215)	F-3	748,845	\$ 198,279	\$ 550,566
12	Reacquired Capital Stock (216)	F-31	-	\$ -	\$ -
13	Total Equity Capital		91,980,095	\$ 97,767,797	\$ (5,787,702)
<b>LONG TERM DEBT</b>					
14	Bonds (221)	F-35	124,647,407	\$ 123,019,362	\$ 1,628,046
15	Reacquired Bonds (222)	F-35	-	\$ -	\$ -
16	Advances from Associated Companies (223)	F-35	-	\$ -	\$ -
17	Other Long-Term Debt (224)	F-35	-	\$ -	\$ -
18	Total Long-Term Debt		124,647,407	\$ 123,019,362	\$ 1,628,046
<b>CURRENT AND ACCRUED LIABILITIES</b>					
19	Accounts Payable (231)		2,343,073	\$ 1,696,761	\$ 646,312
20	Notes Payable (232)	F-36	4,627,599	\$ 5,850,924	\$ (1,223,325)
21	Accounts Payable to Associated Co. (233)	F-37	-	\$ -	\$ -
22	Notes Payable to Associated Co. (234)	F-37	-	\$ -	\$ -
23	Customer Deposits (235)		352,194	\$ 60,809	\$ 291,385
24	Accrued Taxes (236)	F-38	-	\$ 137,387	\$ (137,387)
25	Accrued Interest (237)		1,377,544	\$ 1,328,861	\$ 48,683
26	Accrued Dividends (238)		-	\$ -	\$ -
27	Matured Long-Term Debt (239)	F-39	-	\$ -	\$ -
28	Matured Interest (240)	F-39	-	\$ -	\$ -
29	Misc. Current and Accrued Liabilities (241)	F-39	10,051,967	\$ 6,759,222	\$ 3,292,745
30	Total Current and Accrued Liabilities		18,752,378	\$ 15,833,963	\$ 2,918,414
<b>DEFERRED CREDITS</b>					
31	Unamortized Premium on Debt (251)	F-25	3,555,876	\$ 3,660,443	\$ (104,567)
32	Advances for Construction (252)	F-40	84,000	\$ 84,000	\$ -
33	Other Deferred Credits (253)	F-41	263,359	\$ 269,789	\$ (6,430)
34	Accumulated Deferred Investment Tax Credits (255)	F-42	338,454	\$ 371,490	\$ (33,036)
35	Accumulated Deferred Income Taxes:		-	\$ -	\$ -
36	Accelerated Amortization (281)	F-45	-	\$ -	\$ -
37	Liberalized Depreciation (282)	F-45	-	\$ -	\$ -
38	Other (283)	F-45	25,289,809	\$ 24,723,777	\$ 566,032
39	Total Deferred Credits		29,531,498	\$ 29,109,499	\$ 421,999
<b>OPERATING RESERVES</b>					
40	Property Insurance Reserve (261)	F-44	-	\$ -	\$ -
41	Injuries and Damages Reserve (262)	F-44	-	\$ -	\$ -
42	Pensions and Benefits Reserves (263)	F-44	6,177,033	\$ 12,158,919	\$ (5,981,886)
43	Miscellaneous Operating Reserves (265)	F-44	-	\$ -	\$ -
44	Total Operating Reserves		6,177,033	\$ 12,158,919	\$ (5,981,886)
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
45	Contributions In Aid of Construction (271)	F-46	46,012,860	\$ 45,246,003	\$ 766,857
46	Accumulated Amortization of C.I.A.C. (272)	F-46	(12,997,421)	\$ (12,148,699)	\$ (848,722)
47	Total Net C.I.A.C.		33,015,439	\$ 33,097,304	\$ (81,864)
48	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		304,103,851	\$ 310,986,844	\$ (6,882,994)

**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)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 39,625,128	\$ 37,804,676	\$ 1,820,452
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	18,461,917	\$ 16,649,937	\$ 1,811,980
4	Depreciation Expense (403)	F-12	6,350,263	\$ 6,310,164	\$ 40,098
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(848,722)	\$ (831,197)	\$ (17,524)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	(27,026)	\$ (27,026)	\$ -
7	Amortization Expense-Other (407)	F-49	2,199,071	\$ 2,131,099	\$ 67,972
8	Taxes Other Than Income (408.1-408.13)	F-50	4,916,124	\$ 5,508,686	\$ (592,563)
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		1,028,770	\$ 1,192,485	\$ (163,715)
10	<b>Total Operating Expenses</b>		<b>32,080,396</b>	<b>\$ 30,934,149</b>	<b>\$ 1,146,248</b>
11	Net Operating Income (Loss)		7,544,731	\$ 6,870,527	\$ 674,204
12	Income From Utility Plant Leased to Others (413)	F-51			\$ -
13	Gains(Losses) From Disposition of Utility Property (414)	F-52	63,284	\$ 63,284	\$ -
14	<b>Net Water Utility Operating Income</b>		<b>7,608,015</b>	<b>\$ 6,933,811</b>	<b>\$ 674,204</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	415,208	\$ 319,210	\$ 95,998
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	(203,679)	\$ (99,430)	\$ (104,249)
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	-	\$ 236,894	\$ (236,894)
21	Gains (Losses) From Disposition Nonutility Property (422)				\$ -
22	Miscellaneous Nonutility Expenses (426)	F-54	-	\$ -	\$ -
23	<b>Total Other Income and Deductions</b>		<b>211,529</b>	<b>\$ 456,674</b>	<b>\$ (245,145)</b>
<b>TAXES APPLICABLE TO OTHER INCOME</b>					
24	Taxes Other Than Income (408.2)	F-50			\$ -
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)				\$ -
26	<b>Total Taxes Applicable To Other Income</b>		<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST EXPENSE</b>					
27	Interest Expense (427)	F-35	4,141,037	\$ 4,257,269	\$ (116,233)
28	Amortization of Debt Discount & Expense (428)	F-25	3,090,166	\$ 3,088,170	\$ 1,996
29	Amortization of Premium on Debt (429)	F-25	(160,503)	\$ (153,233)	\$ (7,270)
30	<b>Total Interest Expense</b>		<b>7,070,700</b>	<b>\$ 7,192,206</b>	<b>\$ (121,506)</b>
31	<b>Income Before Extraordinary Items</b>		<b>748,845</b>	<b>\$ 198,279</b>	<b>\$ 550,566</b>
<b>EXTRAORDINARY ITEMS</b>					
32	Extraordinary Income (433)	F-55			\$ -
33	Extraordinary Deductions (434)	F-55			\$ -
34	Income Taxes, Extraordinary Items (409.3)	F-50			\$ -
35	<b>Net Extraordinary Items</b>		<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCOME (LOSS)</b>			<b>748,845</b>	<b>\$ 198,279</b>	<b>\$ 550,566</b>

**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)	198,279	2,409,721	(2,211,442)
2	Balance Transferred from Income (435)	748,845	198,279	550,566
3	Appropriations of Retained Earnings (436)	-	-	-
4	Dividends Declared-Preferred Stock (437)	-	-	-
5	Dividends Declared-Common Stock (438)	198,279	2,409,721	(2,211,442)
6	Adjustments to Retained Earnings	-	-	-
7	Net Change to Unappropriated Retained Earnings	550,566	(2,211,442)	2,762,008
8	Unappropriated Retained Earnings (end of period) (215)	748,845	198,279	550,566
9	Appropriated Retained Earnings (214)	-	-	-
10	Total Retained Earnings (214,215)	748,845	198,279	550,566

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

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

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

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

NONE

## F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ 748,845	\$ 198,279
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation	\$ 6,350,263	\$ 6,310,164
5	Amortization of	\$ 4,252,987	\$ 4,207,813
6	Deferred Income Taxes and Investment Tax Credits (Net)	\$ 532,996	\$ 731,596
7	Capitalized Allowance For Funds Used During Construction	\$ -	\$ -
8	Other (Net) - Gain/Loss on Disposition of Property	\$ 63,284	\$ 63,284
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 11,948,374	\$ 11,511,136
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 11,948,374	\$ 11,511,136
12	Less dividends-preferred		
13	-common	\$ 198,279	\$ 2,409,721
14	Net From Internal Sources	\$ 11,750,095	\$ 9,101,415
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)		
17	Preferred Stock (C)		
18	Common Stock (C)	\$ -	\$ -
19	Net Increase In Short Term Debt (D) - Intercompany Advance	\$ -	\$ -
20	Increase in Pension Liability	\$ -	\$ -
21	Other (Net) Proceeds from Trusteed Bonds		
	Equity Infusion from Parent Company	\$ -	\$ -
	Stock Option Exercises		
22	D.R.I.P. - Parent Company Equity Transfer	\$ -	\$ -
23	Total From External Sources	\$ -	\$ -
24	Other Sources (E)- C.I.A.C.	\$ 9,504	\$ 71,479
25	Net Decrease In Working Capital Excluding short-term Debt	\$ (6,845,589)	\$ (4,283,374)
26	Other		
27	Total Financial Resources Provided	\$ 4,914,010	\$ 4,889,521

## 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)
	<b>Construction and Plant Expenditures (incl. land)</b>		
28	Gross Additions	\$ 3,141,290	\$ 7,500,687
29	Water Plant		
30	Nonutility Plant		
31	Other - Cost of Removal	\$ -	\$ -
32	Total Gross Additions	\$ 3,141,290	\$ 7,500,687
33	Less: Capitalized Allowance for Funds Used During Construction	\$ -	\$ -
34	Total Construction and Plant Expenditures	\$ 3,141,290	\$ 7,500,687
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	\$ (1,628,046)	\$ (2,761,804)
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D) - Intercompany Advance	\$ 3,400,766	\$ 150,638
40	Net Change in Other Comprehensive Income	\$ -	\$ -
41	Other (Net)	\$ -	\$ -
42			
43	Total Retirement of Debt and Securities	\$ 1,772,720	\$ (2,611,166)
44	Other Resources were used for Pension Contribution	\$ -	\$ -
45	Net Increase In Working Capital Excluding Short Term Debt	\$ -	\$ -
46	Other - Debt Issuance Costs	\$ -	\$ -
	Total Financial Resources Used	\$ 4,914,010	\$ 4,889,521

## NOTES TO SCHEDULE F-5

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts. 301-348 (101)	F-8	250,882,641	\$ 248,380,595	\$ 2,502,047
3	Utility Plant Leased to Others (102)	F-9			\$ -
4	Property Held for Future Use (103)	F-9			\$ -
5	Utility Plant Purchased or Sold (104)	F-8			\$ -
6	Construction Work In Progress (105)	F-10	821,351	\$ 182,108	\$ 639,243
7	Completed Construction Not Classified (106)	F-10			\$ -
8	Total Utility Plant		251,703,993	\$ 248,562,703	\$ 3,141,290
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	71,323,316	\$ 69,144,805	\$ 2,178,512
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		71,323,316	\$ 69,144,805	\$ 2,178,512
16	Net Plant		180,380,676	\$ 179,417,899	\$ 962,778

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			-
2	Acquisition Adj.- B Terrain	(384,880)	\$ (384,880)	\$ -
3	Acquisition Adj - Souhegan Woods	(460,025)	\$ (460,025)	\$ -
4	Misc. Investments	-	\$ -	\$ -
5	Fixed Capital Adjustment	-	\$ -	\$ -
6	Total Plant Acquisition Adjustments	(844,905)	\$ (844,905)	\$ -
7	Accumulated Amortization (115)			-
8	Acquisition Adj.- B Terrain	252,684	\$ 242,489	\$ 10,195
9	Acquisition Adj - Souhegan Woods	408,684	\$ 391,854	\$ 16,830
10	Leasehold Improvement	-	\$ -	\$ -
11	Fitup Allowance	-	\$ -	\$ -
12	Total Accumulated Amortization	661,369	\$ 634,343	\$ 27,026
13	Net Acquisition Adjustments	(183,536)	\$ (210,562)	\$ 27,026

**Notes:**



## F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization (2)	\$ 28,856	\$ -	\$ -	\$ -	\$ -	\$ 28,856
3	302 Franchise (2)	\$ 229,132	\$ -	\$ -	\$ -	\$ -	\$ 229,132
4	339 Other Plant and Misc. Equip.		\$ -	\$ -	\$ -	\$ -	\$ -
5	Total Intangible Plant	\$ 257,988				\$ -	\$ 257,988
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	\$ 2,403,553	\$ 780	\$ -	\$ -	\$ -	\$ 2,404,333
8	304 Structures and Improvements	\$ 44,410,856	\$ 34,578	\$ 994,159	\$ -	\$ -	\$ 43,451,275
9	305 Collecting and Impounding Reservoirs	\$ 4,983,157	\$ -	\$ -	\$ -	\$ -	\$ 4,983,157
10	306 Lake, River and Other Intakes	\$ 6,922,599	\$ 33,106	\$ -	\$ -	\$ -	\$ 6,955,705
11	307 Wells and Springs	\$ 1,430,225	\$ 25,476	\$ -	\$ -	\$ -	\$ 1,455,701
12	308 Infiltration Galleries and Tunnels	\$ 1,543	\$ -	\$ -	\$ -	\$ -	\$ 1,543
13	309 Supply Mains	\$ 3,781,115	\$ 272	\$ -	\$ -	\$ -	\$ 3,781,387
14	310 Power Generation Equipment	\$ 1,384,382	\$ 422	\$ -	\$ -	\$ -	\$ 1,384,804
15	311 Pumping Equipment	\$ 7,085,972	\$ 84,388	\$ 1,796	\$ -	\$ -	\$ 7,168,564
16	339 Other Plant and Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Supply and Pumping Plant	\$ 72,403,402	\$ 179,022	\$ 995,956	\$ -	\$ -	\$ 71,586,468
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -
20	304 Structures and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
21	320 Water Treatment Equipment	\$ 18,158,121	\$ 1,244,378	\$ 891,596	\$ -	\$ -	\$ 18,510,902
22	339 Other Plant and Misc. Equip.		\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Water Treatment Plant	\$ 18,158,121	\$ 1,244,378	\$ 891,596	\$ -	\$ -	\$ 18,510,902

Notes:

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -
26	304 Structures and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
27	330 Distribution Reservoirs and Standpipes	\$ 12,090,085	\$ 255,237	\$ 1,029,991	\$ -	\$ -	\$ 11,315,331
28	331 Transmission and Distribution Mains	\$ 97,455,443	\$ 2,345,063	\$ 44,523	\$ -	\$ -	\$ 99,755,983
29	333 Services (1)	\$ 19,374,443	\$ 726,044	\$ 31,002	\$ -	\$ -	\$ 20,069,485
30	334 Meters and Meter Installations	\$ 6,985,462	\$ 336,565	\$ 232,519	\$ -	\$ -	\$ 7,089,508
31	335 Hydrants	\$ 5,101,541	\$ 38,780	\$ 1,397	\$ -	\$ -	\$ 5,138,924
32	339 Other Plant and Misc. Equip.	\$ 423,932	\$ -	\$ -	\$ -	\$ -	\$ 423,932
33	Total Transmission and Distribution	\$ 141,430,906	\$ 3,701,689	\$ 1,339,432	\$ -	\$ -	\$ 143,793,163
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -
36	304 Structures and Improvements		\$ -	\$ -	\$ -	\$ -	\$ -
37	340 Office Furniture and Equipment	\$ 677,696	\$ 5,220	\$ -	\$ -	\$ -	\$ 682,916
38	341 Transportation Equipment	\$ 3,940,518	\$ 477,416	\$ 272,841	\$ -	\$ -	\$ 4,145,093
39	342 Stores Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	343 Tools, Shop and Garage Equipment	\$ 857,266	\$ 98,157	\$ 1,540	\$ -	\$ -	\$ 953,882
41	344 Laboratory Equipment	\$ 187,085	\$ 4,240	\$ 998	\$ -	\$ -	\$ 190,327
42	345 Power Operated Equipment	\$ 376,133	\$ 125,303	\$ 331	\$ -	\$ -	\$ 501,106
43	346 Communication Equipment	\$ 1,066,387	\$ 6,264	\$ 71,203	\$ -	\$ -	\$ 1,001,448
44	347 Computer Equipment	\$ 8,240,525	\$ 265,887	\$ 66,559	\$ -	\$ -	\$ 8,439,853
45	348 Other Tangible Equipment	\$ 784,568	\$ 42,698	\$ 7,770	\$ -	\$ -	\$ 819,495
46	Total General Equipment	\$ 16,130,177	\$ 1,025,184	\$ 421,242	\$ -	\$ -	\$ 16,734,119
47	Total (Accounts 101 and 106)	\$ 248,380,595	\$ 6,150,273	\$ 3,648,226	\$ -	\$ -	\$ 250,882,641
48	104 Utility Plant Purchased or Sold**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Utility Plant in Service	\$ 248,380,595	\$ 6,150,273	\$ 3,648,226	\$ -	\$ -	\$ 250,882,641

## Notes

F-8 UTILITY PLANT IN SERVICE (Continued)

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

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

NONE

F-9 MISCELLANEOUS PLANT DATA

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

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

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

NONE

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

1. For each department report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.
2. The information specified by its 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)	Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	Bowers Dam Spillway Engineering & Reconstruction	241,582	---	750,000
2	Bowers Pond LOD	40,698	---	-
3	2022 SCADA Network Update CO	88,223	---	7,777
4	Cameras For Plant	29,725	---	93,675
5	Utility Network Migration	33,549	---	228,451
6	Twin Ridge Interconnect - PWW - 2022	244,962	---	55,038
7	Sweet Hill Interconnect - PWW - 2022	43,941	---	196,059
8	SumTotal LMS Implementation - PWW - 2022	18,012	---	18,012
9	PWW-Milford Wholesale Water Contract	17,017	---	5,983
10	Other Projects and/or adjustments	63,643	---	-
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Total	821,351		

**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	\$ 69,144,805
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	\$ 6,350,263
3	Net charges for plant retired	\$ 75,495,067
4	Book cost of plant retired	\$ 3,648,226
5	Cost of removal	\$ 555,247
6	Salvage (credit)	\$ (9,591)
7	Net charges for plant retired	\$ 71,301,185
8	Other (debit) or credit items	\$ 22,131
9		
10		
11		
12		
13	Balance end of year	\$ 71,323,316

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

13	Source of Supply and Pumping Plant	\$ 27,035,139
14	Water Treatment Plant	\$ 8,608,272
15	Transmission and Distribution Plant	\$ 45,035,438
16	General Plant	\$ 10,323,240
17	Intangible Plant	\$ 249,554
18	Accumulated Depreciation - Loss	\$ (8,569,049)
19	Accumulated Depreciation - Cost of Removal	\$ (7,806,631)
20	Accumulated Theoretical Depreciation Reserve	\$ (3,531,600)
21	Kessler Farm Depreciation Adjustment	\$ (21,046)
22	Total	\$ 71,323,316

## F-12 ANNUAL DEPRECIATION CHARGE

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 28,856	4.9833%	1,438
2	302 Franchise	\$ 229,132	3.6625%	8,392
3	303 Land & Land Rights	\$ 2,404,333	0.0003%	6
4	304 Structures & Improvements	\$ 43,451,275	2.2303%	969,094
5	305 Collecting & Impounding Reservoirs	\$ 4,983,157	1.7913%	89,263
6	306 Lake, River & Other Intake	\$ 6,955,705	3.3254%	231,305
7	307 Wells and Springs	\$ 1,455,701	3.3118%	48,210
8	308 Infiltration Galleries and Tunnels	\$ 1,543	3.3862%	52
9	309 Supply Mains	\$ 3,781,387	1.4998%	56,714
10	310 Power Generation Equipment	\$ 1,384,804	4.5448%	62,936
11	311 Pumping Equipment	\$ 7,168,564	3.6918%	264,649
12	320 Water Treatment Equipment	\$ 18,510,902	3.9767%	736,120
13	330 Distribution Reservoirs & Standpipes	\$ 11,315,331	2.2105%	250,131
14	331 Transmission & Distribution Mains	\$ 99,755,983	1.5237%	1,520,019
15	333 Services	\$ 20,069,485	2.1622%	433,948
16	334 Meter & Meter Installations	\$ 7,089,508	4.6249%	327,884
17	335 Hydrants	\$ 5,138,924	2.3174%	119,092
18	339 Other Plant & Miscellaneous Equipment	\$ 423,932	2.4998%	10,597
19	340 Office Furniture & Equipment	\$ 682,916	2.3831%	16,275
20	341 Transportation Equipment	\$ 4,145,093	8.4497%	350,248
21	343 Tool Shop & Garage Equipment	\$ 953,882	5.7541%	54,887
22	344 Laboratory Equipment	\$ 190,327	4.6381%	8,828
23	345 Power Operated Equipment	\$ 501,106	4.5555%	22,828
24	346 Communication Equipment	\$ 1,001,448	4.9436%	49,508
25	347 Computer Equipment	\$ 8,439,853	8.4513%	713,273
26	348 Other Tangible Equipment	\$ 819,495	3.3289%	27,280
27	Kessler Farm Depreciation Adjustment	\$ -		(22,715)
28				
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 250,882,641		6,350,263

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

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

**Account Balance and Changes During Year**

Line No.	Class of Property (a)	Amount (b)
1	Balance beginning of year	NONE
2	Amortization Accruals for year:	
3	(specify accounts debited)	
4		
5		
6		
7		
8		
9		
10		
11		
12	Total Accruals	\$ -
13	Total (line 1 plus line 12)	\$ -
14	Net charges for retirements during year:	
15	Book cost of plant retired	
16	Proceeds realized (credit)	
17	Gain or (Loss) on Disposition of Property	
18		
19		
20		
21		
22		
23	Net charges for retirements	
24	Other (debits) and credits (describe separately)	
25		
26		
27		
28		
29		
30		
31		
32	Balance end of year	\$ -



**F-14 NONUTILITY PROPERTY (Account 121)**

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

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

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

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

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	NONE						
12								
13								
14								
15								
16								
17								
18								
19	TOTALS							
20	Other Investments-Account 125	NONE						
21								
22								
23								
24								
25								
26								
27								
27	TOTALS							
28	Temporary Cash							
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	<b>Sinking Funds (Account 126)</b>	\$ -
2		
3	NONE	
4		
5		
6	TOTAL	\$ -
7	<b>Depreciation Funds (Account 127)</b>	-
8		
9	NONE	
10		
11		
12	TOTAL	\$ -
13	<b>Other Special Funds (Account 128)</b>	-
14		
15	NONE	
17		
18	TOTAL	\$ -

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

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

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

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

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

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)	\$ -	\$ -	\$ -
2	Customer Accounts Receivable (Account 141)			
3	General Customers	2,853,154	2,012,158	840,997
4	Other Water Companies			-
5	Public Authorities			-
6	Merchandising, Jobbing and Contract Work	47,713	35,023	12,690
7	Other			-
8	Total (Account 141)	2,900,867	2,047,181	853,687
9	Other Accounts Receivable (Account 142)	653,254	283,247	370,007
10	<b>Total Notes and Accounts Receivable</b>	3,554,122	2,330,428	1,223,694
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)	47,331	36,165	11,166
12	<b>Notes and Accounts Receivable-Net</b>	3,506,791	2,294,263	1,212,527

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		36,165
2	Provision for uncollectible for current year (Account 403)	37,625	
3	Accounts written off	26,555	
4	Collections of accounts written off	96	
5			
6			
7			
8	Net Total		
9	Balance end of year		47,331

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

**Final Bills:**

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

**Active Customers:**

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

• **Shut-off Notices:**

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	Accounts Receivable from Associated Companies (Account 145)				-	
2						
3						
4						
5	NONE					
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
13	Notes Receivable from Associated Companies (Account 146)				-	
14						
16	Parent Company	26,274,615	89,442,741	86,029,019	29,688,337	(468,813)
17	Pittsfield Aqueduct Company	12,955	-	12,955	(0)	-
18					-	-
19					-	-
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ 26,287,570	89,442,741	86,041,974	29,688,336	(468,813)

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Plant Materials and Supplies (Account 151)</b>			
2	Fuel Oil			-
3				-
4	General Supplies-Utility Operations	982,665	784,757	197,908
5	Totals (Account 151)	982,665	784,757	197,908
6	<b>Merchandise (Account 152)</b>			-
7	Merchandise for Resale			-
8	General Supplies-Merchandise Operations			-
9	Totals (Account 152)	-	-	-
10	<b>Other Materials and Supplies (Account 153)</b>			
11	<b>Totals Material and Supplies</b>	982,665	784,757	197,908

**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	4,367	1,724	2,643
2	Prepaid Rents	27,500	-	27,500
3	Prepaid interest	-	-	-
4	Miscellaneous Prepayments (1)	850,744	468,659	382,085
5	<b>Totals Prepayments</b>	882,611	470,382	412,228

**Notes:**

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

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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Accr. Interest and Dividends Receivable (Account 171)</b>			
2	ACCRUED INTEREST INCOME-2014 BOND PROJ FUND	\$ -	\$ -	\$ -
3	ACCRUED INTEREST INCOME-2015 BOND PROJ FUND	\$ -	\$ -	\$ -
4				\$ -
5				\$ -
6				\$ -
7				\$ -
8	<b>TOTALS</b>	\$ -	\$ -	\$ 1
9	<b>Rents Receivable (Account 172)</b>	\$ -	\$ -	
10				\$ -
11				\$ -
12				\$ -
13				\$ -
14				\$ -
15				\$ -
16	<b>TOTALS</b>	\$ -	\$ -	\$ -
17	<b>Accrued Utility Revenues (Account 173)</b>			
18	Unbilled Water Revenues	\$ 2,070,271	\$ 5,452,201	\$ (3,381,930)
19				\$ -
20				\$ -
21				\$ -
22				\$ -
23				\$ -
24	<b>TOTALS</b>	\$ 2,070,271	\$ 5,452,201	\$ (3,381,930)
25	<b>Misc. Current and Accrued Assets (Account 174)</b>			
26	Right of Use: 25 Walnut Street	\$ 5,101,443	\$ -	\$ 5,101,443
27				\$ -
28				\$ -
29				\$ -
30				\$ -
31				\$ -
32	<b>TOTALS</b>	\$ 5,101,443.00	\$ -	\$ 5,101,443.00



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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	Unamortized Debt Discount and								
2	Expense (Account 181)								
3	IDA Loans & Other (3)	-	17,012.32	01/11	12/20	0	-		0
4	IDA Loans 7.5% (3)	-	21,621	01/11	7/18	-			-
5	5.00% BFA Loan Due 2035 (2)	-	191,639	10/05	10/35	94,741		6,906	87,835
6	7.40% AMUL Loan Due 2021	8,000,000.00	86,596	03/96	03/21	0			0
7	6.30% BFA Loan Due 2022	4,000,000.00	126,405	05/97	05/22	2,940		2,940	0
8	4.70% BFA Loan Due 2035	1,830,000.00	234,339	01/05	01/35	112,173			8,679
9	4.60% BFA Loan Due 2030	2,345,000.00	380,632	01/05	01/30	137,571		17,302	120,269
10	4.50% BFA Loan Due 2025	1,205,000.00	191,267	01/05	01/25	33,321		11,251	22,070
11	4.70% BFA Loan Due 2035	12,125,000.00	1,340,649.42	10/05	10/35	676,217		49,205	627,012
12	5.00%/5.375% BFA Loan Due 2035	20,000,000.00	1,763,451	10/05	10/35	588,681		41,540	547,141
13	3.80%/2.3% SRF Loan Due 2022/2013	590,000.00	3,069	09/99	09/19	0		-	0
14	WTP SRF Loan Due 2029	3,000,000.00	4,685	07/09	06/29	1,757		129	1,628
15	2.952% Drew Woods SRF Loan	842,390.00	9,067	07/12	06/32	4,644		442	4,202
16	Stimulus Financing Approval (1)		11,909	2/11	7/32	5,932		588	5,344
17	Annual Bond Rating AULI Bonds		15,000	01/12	03/21	(0)		-	(0)
18	SRF Loans		35,226	TBD	TBD	10,413	(10,413)	-	0
19	Integrated Capital Finance Plan		1,175,284	03/14	12/44	899,206		39,176	860,030
20	Final Premium series A bonds		30,313	10/15	10/35	20,840		1,516	19,324
21	B-1 Bond Defeasance		10,541	01/15	10/35	7,079		515	6,564
22	2015 Bond Financing		596,490	01/16	01/31	440,201		20,889	419,312
23	2.4640% Nashua Core SRF Loan		13,951	08/16	07/36	10,173		698	9,475
24	2.6160% Timberlane Booster SRF Loan		2,095	08/16	07/36	1,528		105	1,423
25	2.424% Amherst St SRF Loan due 2048		1,400,000	07/18	06/48	8,243		310	7,933
26	1.96% Raw Water SRF Loan due 2038		3,126,814	04/18	03/38	8,231		509	7,722
27	TD Bank Line of Credit due 2020		5,573,663			(0)		-	(0)
28	2018 BFA Loan Due		5,535,000	04/18	4/48	278,551		15,418	263,133
29	2019 BFA Loan Due					267,331		9,810	257,521
30	TD Bank Line of Credit due 2023		15,880	09/20	06/23	14,242		10,075	4,167
31	2020 BFA Loan Due - Series A		292,007	04/20	04/50	274,973		9,734	265,239
32	2020 BFA Loan Due - Series B		15,852	04/20	04/23	6,605		5,284	1,321
33	2020 BFA Loan Due - Series C		1,398,287	09/20	09/55	1,345,019		39,951	1,305,068
34	Advance Refunding 2014A Bonds		6,144,145	09/20	12/23	3,686,487		1,843,244	1,843,243
35	Advance Refunding 2015A Bonds		3,731,469	09/20	12/24	2,583,325		861,108	1,722,217
36	Advance Refunding 2015B Bonds		319,922	09/20	12/24	221,484		73,828	147,656
37	2021 BFA Loan Due - Series A		246,088	4/21	4/51	239,936		8,203	231,733
38	2021 BFA Loan Due - Series B		6,073	4/21	4/51	4,555		2,024	2,531
39	2020 PPP Financing		1,691			1,691		1,691	-
40	DWGT-10 Loan		5,211	6/20	5/50	-	4,936	174	4,762
41	DWGT-25 Loan		5,783	6/20	5/50	-	5,478	193	5,285
42	SRF Loans - Twin Ridge/Sweet Hill		14,963	TBD	TBD	-	14,963	-	14,963
43	2022 BFA Loan Due - Series A		269,099	4/22	4/52	-	269,099	6,730	262,369
44	2022 BFA Loan Due - Series B								
45									
46									
47	<b>TOTALS</b>	<b>53,937,390.00</b>	<b>34,363,186</b>			<b>11,988,090</b>	<b>284,063</b>	<b>3,090,166</b>	<b>9,181,987</b>
48	Unamortized Premium on Debt								
49	(Account 251)								
50	Series 2014 A Bonds	41,885,000.00	23,350,000	12/14	12/44	1,488,823	64,731	-	1,424,092
51	Series 2015A Bonds			10/15	10/45	839,759	34,990	-	804,769
52	Series 2015B Bonds			10/15	10/30	163,806	18,201	-	145,605
53	Series 2018A Bonds			4/18	4/48	107,530	4,096	-	103,434
54	Series 2019A Bonds			4/19	4/49	296,108	10,866	-	285,241
55	Series 2020A Bonds			4/20	4/50	77,399	2,732	-	74,667
56	Series 2021A Bonds			4/21	4/51	687,018	23,488	-	663,530
57	Series 2022A Bonds			4/22	4/52	-	1,398	55,936	54,538
	<b>TOTALS</b>	<b>41,885,000.00</b>	<b>23,350,000.00</b>	-	-	<b>3,660,443</b>	<b>160,503</b>	<b>55,936</b>	<b>3,555,876</b>

## Note:

- Represents debt issuance costs related to ARRA financing.
- The debt issuance costs and amortization reflected is from retired debt.
- Amortization period 30 years, excluding Series 2015B, which is 15 years

F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						-
2						-
3						-
4						
5						
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	-			\$ -	-

F-28 MISCELLANEOUS DEFERRED DEBITS (Accounts 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Acquisition Premium - MARA (1)	60,834.486		407 10	2,040.832	58,793.655
2	Mast Road Railroad Crossing	-		407 30	-	-
3	BOND DEFEASANCE PREMIUM	-		407 30	-	-
4	RATE CASE EXPENSE: 2012	-		186 20	-	-
5	Deferred Asset - SERP	840,805		186 20	(24,719)	865,524
6	Hi-Lo Well #4 Redevelop 2010	8,670		407 30	1,030	7,640
7	Watershed Study 2011	-		407 30	-	-
8	NRPC - Mutual Aid Study	-		407 30	-	-
9	VEBA Trust - Union	572,953		186 20	218,592	354,362
10	VEBA Trust - Non-Union	121,790		186 20	(148)	121,929
11	Pennichuck Brook Watershed Study	-		407 30	-	-
12	Harris Pond Bathymetric Survey	-		407 30	-	-
13	Upper Merrimack Watershed Study	-		407 30	-	-
14	Facility Study: Nashua/Merrimack	-		407 30	-	-
15	Watershed Monitor - Sediment Dep (3)	3,770		407 30	3,770	-
16	Watershed: BMP Retrofit Evaluation	-		407 30	-	-
17	Watershed Restoration Plan (4)	8,126		407 30	6,831	1,295
18	OSHA Compliance	-		407 30	-	-
19	Web Site Upgrade - 2011	-		407 30	-	-
20	MSDC Charges	263,137		407 30	46,954	216,183
21	Deferred Asset Pension (2)	8,453,564		186 20	6,428,893	2,024,671
22	Deferred Asset Post 65 Health (2)	1,106,098		186 20	1,751,846	(645,748)
23	Deferred Asset Early Retire Health (2)	-		186 20	-	-
24	UNION NEGOTIATIONS - 2013	-		407 30	-	-
25	WATERSHED GRDWTR MONT:PENN BRK (5)	3,604		407 30	2,159	1,445
26	WATERSHED SCHOOL EDUCATION (6)	4,533		407 30	2,721	1,812
27	WATERSHED-ROOF LEADER EDUCAT (7)	2,953		407 30	1,688	1,266
28	STORMWATER BMP RETROFIT EVAL (8)	2,319		407 30	2,319	-
29	CROSS CONNECTION SURVEY-NASHUA (9)	13,519		407 30	4,630	8,889
30	FEAS STUDY-STSWEE/CATCH BASIN (10)	7,461		407 30	3,731	3,731
31	ASSET MANAGEMENT ASSESS STUDY (11)	35,528		407 30	17,764	17,764
32	UNION NEGOTIATIONS - 2015	-		407 30	-	-
33	TYNGSBORO WHOLESALE AGREEMENT COSS 2015 (12)	6,484		407 30	1,654	4,830
34	PWW/PEU - COST OF SERVICE STUDY (13)	3,525		407 30	920	2,605
35	K-M NATURAL GAS STUDY (14)	6,569		407 30	1,752	4,817
36	WTP SLUDGE TANK CLEANING 2015 (15)	29,749		407 30	7,562	22,187
37	RATE CASE EXPENSE: 2015 (16)	10,533		186 20	-	10,533
38	WATERSHED PROTECTION VIDEOS-PENN BROOK (17)	-		407 30	-	-
39	RESERVOIR STORAGE 7 SEDIMENT MONITORING (18)	-		407 30	-	-
40	UNION NEGOTIATIONS - 2017	-		407 30	-	-
41	PENNICHUCK BRROK SAFE YIELD EVALUATION	13,130			2,670	10,459
42	SOURCE WATER PROTECTION STUDY	6,417			2,200	4,217
43	HARRIS & BOWERS POND VEGETATION ASSESSMENT	6,988			969	6,019
44	INFILL&DREDGING FEAS STDY: HARRIS/BOWERS/TINKER	28,589			3,879	24,710
45	STUMP POND STORMWATER BMP	(546)			(546)	0
46	STORMWATER BMP OUTREACH	12,346			1,703	10,644
47	RATE CASE EXPENSE: 2018	52,684			47,388	5,296
48	RISK ASSESSMENT & EMERG PLAN	104,570	1,470		11,850	94,190
49	PENNICHUCK BROOK PONDS AERIAL	16,590	27		2,807	13,810
50	MSDC EXP - MANCHESTER WATER WORKS	157,336	2,083		8,404	151,015
51	NORTHWEST PRESSURE SYSTEM ANALYSIS	18,878 77			847	16,031
52	DISTRIBUTION SYSTEM ANALYSIS - HUDSON	5,037 13			253	4,784
53	PWW RRA-ERP 2021	15,574 57			2,252	13,323
54	UNION NEGOTIATIONS - 2021	1,317 85			452	866
55	HARRIS POND DAM LOD & STUDY	100,779 35			10,163	90,617
56	SUPPLY POND DAM LOD & STUDY	48,113 56			4,852	43,262
57	RATE CASE EXPENSE: 2022	-	16,887 34		-	16,887
58	ENG STUDY 2022 - CHEM FEED WTP	-	113,182 03		-	113,182
59	<b>TOTALS</b>	<b>72,925,972</b>	<b>133,649</b>		<b>10,620,921</b>	<b>62,438,700</b>

Notes:

- (1) Order 25.292 (DIV 11-026) approved the establishment and amortization of the regulatory asset known as the MARA for the Company. MARA is treated as an Equity-Related Item that is removed for the traditional ratemaking process and is subject to recovery only through the CBFRR.
- (2) The Company adopted SFAS 158 and recorded underfunded pension and postretirement obligations with offsets to deferred charges. The account activity reflects the changes in the unfunded benefit obligation and updated actuarial valuation.
- (3) Represents costs to establish locations and methods to accurately measure the build up of sediments in the ponds associated with Pennichuck Brook.
- (4) Represents costs associated with updating the 2007 Pennichuck Brook Watershed Plan to reflect local and State regulations changes.
- (5) Represents costs associated with the installations of monitors at key locations near the ponds to measure phosphorus in the ground water.
- (6) Represents costs associated with elementary school education program on watershed. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (7) Represents costs associated with educating watershed communities on the benefits of disconnecting roof leaders from storm drain systems. The Company's 2012 Watershed Restoration Plan identified public education as an important step in reducing pollutants in the watershed.
- (8) Represents costs associated with completing the evaluation of BMPs within the watershed and analysis of their effectiveness and condition.
- (9) Surveying industrial and commercial business needs for potential cross connections.
- (10) Evaluated the benefit and cost of parking lot and catch basin cleaning of private businesses throughout the watershed.
- (11) Evaluation of the current Company asset management practices to determine possible updates for the best practice for managing its assets.
- (12) Completion of Cost of Service Study to determine wholesale rate for Tyngsborough Water District.
- (13) Completion of 3 Cost of Service Study scenarios.
- (14) Evaluation of the potential impact of the proposed Kinder-Morgan natural gas transmission main on the Bon Terrain Tank.
- (15) The removal of accumulated dried residuals in one of two lagoons at the water treatment facility in Nashua.
- (16) Represents costs related to the 2015 Rate Case.

**F-29 RESEARCH AND DEVELOPMENT ACTIVITIES (Account 187)**

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

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

**F-30 ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

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

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

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	OUTSTANDING PER BALANCE SHEET				HELD BY RESPONDENT		DIVIDENDS DURING YEAR	
			Number of Shares (c)	Par or Stated Value per Share (d)	Amount (e)	Account 207 Premium (f)	Shares (g)	Cost (h)	Declared (i)	Paid (j)
1	Common Stock (Account 201)	300	300	100	30,000		300	30,000	-	-
2										
3										
4										
5										
6										
7										
8										
9										
10	<b>TOTALS</b>	300	300		30,000	-	300	30,000	-	-
11	Preferred Stock (Account 204)									
12										
13										
14										
15										
16										
17										
18										
19										
20	<b>TOTALS</b>	-	-			-	-	-	-	-

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

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

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



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

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

Line No.	Item (a)	Amount (b)
1	Reduction in Par or Stated Value of Capital Stock (Account 209)	
2		
3		
4	NONE	
5		
6		
7		
8		
9	TOTAL	\$ -
10	Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	TOTAL	\$ -
20	Other Paid-In Capital (Account 211)	
21		
22	Dividend Reinvestment Plan	299,012
23	Equity Infusion from Parent	11,955,000
24	Additional Paid in Capital	26,757,129
25	Paid in Capital from City of Nashua Acquisition Order 25,292	93,647,294
26	Dividend	(41,457,185)
27		
28		
29	TOTAL	91,201,250

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT			Commission Order
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)	
1	Bonds (Account 221)									
2	American United Life	03/01/96	03/01/21	-	7.400%	-				22,004
3	Revolving Loan Fund	9/1/1999	05/01/22	-	3.800%	35				22,959
4	Business Finance Authority	12/15/2014	01/01/45	4,615,000	4.500%	212,625				25,734
5	Revolving Loan Fund	04/26/06	07/01/29	1,285,720	4.488%	48,000				24,548
6	Revolving Loan Fund	06/01/11	05/01/31	238,394	2.952%	7,413				24,957
7	Revolving Loan Fund	08/01/12	07/01/32	762,414	2.864%	22,835				24,957
8	Revolving Loan Fund	02/01/12	01/01/32	168,305	2.864%	5,056				24,984
9	Revolving Loan Fund	10/01/12	09/01/32	58,292	2.864%	1,744				24,957
10	Revolving Loan Fund	07/01/12	06/01/32	458,408	2.952%	14,201				25,114
11	Revolving Loan Fund	8/1/2016	07/01/36	1,597,887	2.464%	40,692				25,649
12	Revolving Loan Fund	8/1/2016	07/01/36	241,001	2.616%	6,514				25,774
13	Revolving Loan Fund	4/1/2018	03/01/38	2,479,361	1.960%	50,076				25,774
14	Revolving Loan Fund	7/1/2018	6/1/2048	1,261,061	2.424%	30,993				25,887
15	Business Finance Authority	4/30/2018	4/1/2048	4,460,000	4.375%	204,375				26-101
16	Business Finance Authority	4/30/2018	4/1/2048	705,000	4.330%	30,669				26-101
17	Business Finance Authority	4/30/2019	4/1/2049	7,805,000	4.125%	340,904				26,383
18	Drinking Water Ground Water TF	9/30/2019	10/1/2050	3,074,652	2.704%	84,186				26,197
19	Drinking Water Ground Water TF	6/30/2019	4/1/2051	5,261,913	3.380%	179,915				26,247
20	Business Finance Authority	4/30/2020	4/30/2050	7,000,000	4.000%	280,000				26,442
21	Business Finance Authority	4/30/2020	4/30/2050	125,000	5.250%	8,249				26,442
22	Business Finance Authority	9/30/2020	9/30/2055	71,195,000	various	2,673,648				26,383
23	Loan - PPP	6/1/2020	TBD	-	1.000%	44,558				26,354
24	Business Finance Authority	10/1/2021	4/1/2051	4,985,000	various	256,202				26,459
25	Business Finance Authority	10/1/2021	4/1/2024	85,000	1.050%	997				26,459
26	Business Finance Authority	10/1/2022	4/1/2052	6,695,000	various	125,803				26,459
27	Business Finance Authority	10/1/2022	4/1/2025	90,000	3.625%	2,092				26,459
28										
29										
30										
31										
32										
33										
34										
35	<b>TOTALS</b>			124,647,407.41		4,671,781	\$ -	\$ -		
36	Advances from Associated Companies (Account 223)									
37	Parent Company									
38										
39	<b>TOTALS</b>						\$ -	\$ -		
40										
41	Other Long Term Debt (Account 224)									
42	Interest on Customer Deposits (Account 235)									
43										
44										
45	<b>TOTALS</b>						\$ -	\$ -		

Note:

**F-36 NOTES PAYABLE (Account 232)**

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year	
					Accrued (e)	Paid (f)
1	FIXED ASSET LINE OF CREDIT			4,627,599		(61,931)
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
<b>TOTALS</b>				\$ 4,627,599	\$ -	\$ (61,931)

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

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

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

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



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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1	FICA Taxes Payable Federal	\$ -		\$ 782,253	\$ 782,253		\$ -	
2	SUTA Taxes Payable State	\$ -		\$ 24,809	\$ 24,809		\$ -	
3	FUTA Taxes Payable Federal	\$ -		\$ 6,590	\$ 6,590		\$ -	
4	NH Business Profit Taxes Payable State	\$ -		\$ 244,743	\$ 244,743		\$ -	
5	Local Property Taxes State	\$ (141,550)	\$ 630,472	\$ 4,001,047	\$ 4,157,473	\$ -	\$ -	\$ 786,897
6	Employees Withholding Payable Federal	\$ -		\$ -	\$ -		\$ -	
7	Franchise Fees State	\$ -		\$ -	\$ -		\$ -	
8	Deferred Federal	\$ -		\$ -	\$ -		\$ -	
9	Investment Tax Credit Federal	\$ -		\$ (33,036)	\$ (33,036)		\$ -	
10	Local Property Taxes C.S. State	\$ -		\$ -	\$ -		\$ -	
11	Federal	\$ 4,163		\$ 817,063	\$ 821,226		\$ -	
12	Mass State Tax SUTA	\$ -		\$ 856	\$ 856		\$ -	
13	Excise Tax	\$ -		\$ 259	\$ 259		\$ -	
14	Other Taxes & Licenses	\$ -		\$ 100,308	\$ 100,308		\$ -	
15								
16								
17								
18								
19								
20	<b>TOTALS</b>	\$ (137,387)	\$ 630,472	\$ 5,944,894	\$ 6,105,482	\$ -	\$ -	\$ 786,897

**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	<b>Matured long-term Debt (Account 239)</b>	-
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	<b>TOTAL</b>	\$ -
12	<b>Matured Interest (Account 240)</b>	-
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	\$ -
23	<b>Misc. Current and Accrued Liabilities (Account 241)</b>	
25		
26	Union Dues Payable	-
27	401K Loan Withholding Payable	-
28	United Way Withheld	-
29	Dependent Care - FSA	-
30	Miscellaneous Current/Accrued Liability	259,185
31	Acc Liab: Sup Exec Retire Plan	230,391
32	Post Employee Health Liability	3,877,574
33	Accrued Liability - Retainage	144,965
34	Accrued Payroll	237,182
35	Accrued Vacation	168,733
36	Accrued Employer Taxes	29,702
37	Voluntary Accident Ins withheld	(315)
38	Vision Insurance withheld	1,724
39	LTD Insurance	831
40	Life Insurance Withheld	539
41	Car and/or home Insurance Withheld	13
42	LEASE LIABILITY: 25 WALNUT STREET	5,101,442.54
43		
44		
45		
46		
47		
48	<b>TOTAL</b>	<b>10,051,967</b>

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

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

Line No.	Description (a)	Balance End of Year (b)
1	Customer Advances for Construction - MVD Interconnect	\$ 84,000.00
2		
3		
4		
5		
6		
7		
8		
9		
10	<b>TOTAL</b>	\$ 84,000.00

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

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

Line No.	Description of Other Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount		
1	Deferred Tax Liability	246,109	282	-	-	246,109
2	Old Nashua Rd - Verizon Tower Lease	23,680	421	8,573	2,143	17,250
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	<b>TOTALS</b>	269,789		8,573	2,143	263,359



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

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

Line No.	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average period Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Water Utility								
2	Unamortized Investment Credit	\$ 371,490			\$ 223	\$ 33,036		\$ 338,454	
3									
4									
5									
6									
7									
8									
9									
10									
11	Total Water Utility	\$ 371,490		\$ -		\$ 33,036	\$ -	\$ 338,454	
12	Other: (list separately)								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	Total Other	\$ -		\$ -		\$ -	\$ -	\$ -	
23	Total	\$ 371,490		\$ -		\$ 33,036	\$ -	\$ 338,454	

**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	<b>1962-7</b>			<b>1977</b>	71,609	3,158
2	3%			3%		
3	7%			4%		
4	<b>1971-74</b>			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	<b>1975</b>			<b>1978</b>	92,580	5,000
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	<b>1976</b>	Balance Forward 85,797	1,725	11 1/2%		
15	3%			<b>1979</b>	470,300	14,408
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

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

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

## F-43 INVESTMENT TAX CREDIT GENERATED AND UTILIZED (Continued)

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f) **
20	1980	261,399.0	19,644	1983	76,311.00	23,108.00
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	1981	52,506.0	20,696	1984	185,984.00	26,828.00
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	1982	44,372.0	21,582	1985	310,092.00	33,036.00
35	3%			3%		
36	7%			4%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

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

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

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

Line No.	Item (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2							
3							
4							
5							
6							
7	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
8	Injuries and Damages Reserve (Account 262)						
9							
10							
11							
12							
13							
14	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
15	Pensions and Benefits Reserve (Account 263)						
16	Accrued Liability - Pension	12,158,919	231	863,000	926.20	(5,118,886)	6,177,033
17				-		-	
18							
19							
20							
21	<b>TOTALS</b>	12,158,919		863,000		\$ (5,118,886)	6,177,033
22	Miscellaneous Operating Reserves (Account 265)						
23							
24							
25							
26							
27							
28	<b>TOTALS</b>	\$ -		-		\$ -	\$ -

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts	
			Debited to Account 410.1 (c)	Credited to Account 411.1 (d)
1	<b>Accelerated Amortization (Account 281)</b>			
2	<b>Water:</b>			
3	Pollution Control			
4	Defense Facilities			
5	Total Water	-	-	-
6	<b>Other (Specify)</b>			
7	<b>TOTALS</b>	-	\$ -	\$ -
8	<b>Liberalized Depreciation (Account 282)</b>			
9	Water		-	
10	Other		-	
11	<b>TOTALS</b>	-	\$ -	
12	<b>Other (Account 283)</b>			
13	Water			
14	Other - Deferred Income Tax	24,723,777	-	-
15	Other - Regulatory Liability	-	-	7,395,319
16	<b>TOTALS</b>	24,723,777	\$ -	\$ -
17	<b>Total (Accounts 281, 282, 283)</b>			
18	Water	-	-	-
19	Other (Specified)	24,723,777	-	7,395,319
20	<b>TOTALS</b>	24,723,777	\$ -	\$ 7,395,319

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

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
NONE							1
							2
							3
							4
\$ -	\$ -		-		-	-	5
							6
\$ -	\$ -		-		-	-	7
							8
			-				9
							10
\$ -	\$ -		-		-	-	11
							12
			-		-		13
		183.00	-	See Note 1	566,032	25,289,809	14
		282.2	-		-	-	15
\$ -	\$ -		-		566,032	25,289,809	16
							17
			-		566,032	-	18
			-		-	25,289,809	19
\$ -	\$ -		-		566,032	25,289,809	20

**Notes:**

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

Description	Credits	
	Debit Account No.	Amount
Record drawdown of deferred tax asset and liability accounts	283	(12,276)
Record increase in deferred taxes	233.3	578,308
		<u>566,032</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)	\$ 45,246,003
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)	\$ 766,857
5	Total Credits	\$ 766,857
6	Charges during year: Retirements	\$ -
7	Balance end of year (Account 271)	\$ 46,012,860

**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	\$ (12,148,699)
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	\$ (848,722)
4	Credit for plant retirement	\$ -
5	Other (debit) or credit terms	\$ -
6		\$ -
7		\$ -
8	Balance end of year	\$ (12,997,421)

Notes



Class A or B Utility

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

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

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Total Credits from main extension charges and customer connection charges	-		\$ -

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

Line No.	Description (a)	Cash or Property (b)	Amount (c)
1	Mains	(P)	452,898
2	Mains - Gates	(P)	51,677
3	Hydrants	(P)	9,504
4	Meters	(C)	-
5	Services	(P)	248,569
6	Tapping Fees	(C)	4,210
7	Adjustments/Reclass		-
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	Total Credits from all developers or contractors agreements from which cash or property was received		766,857

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate ** (c)	Amount (d)
1	Booster Stations	\$ 348,809	2.50%	\$ (8,731)
2	Collecting & Impounding Reservoirs	\$ 95,635	1.84%	\$ (1,762)
3	Communication Equipment	\$ 37,765	5.37%	\$ (2,028)
4	Computer Equipment	\$ 30,000	3.71%	\$ (1,113)
5	Distribution Mains	\$ 32,015,436	1.60%	\$ (512,393)
6	Distribution Mains - Gates	\$ 378,736	1.49%	\$ (5,647)
7	Distribution Mains - Paving	\$ 25,900	1.57%	\$ (407)
8	Distribution Reservoirs and Standpipes	\$ 80,000	2.18%	\$ (1,746)
9	Easements	\$ 959	0.00%	\$ -
10	Electric Pumping Equipment	\$ 767,425	4.40%	\$ (33,752)
11	Hydrants	\$ 1,678,247	2.28%	\$ (38,308)
12	Lake, River & Other Intakes	\$ 20,287	3.33%	\$ (676)
13	Meters	\$ 8,225	10.31%	\$ (848)
14	Other Production Equipment	\$ 13,500	0.00%	\$ -
15	Power & Pumping Structures	\$ 560,090	2.47%	\$ (13,834)
16	Power Generation Equipment	\$ 163,436	5.02%	\$ (8,207)
17	Purification System Equipment	\$ 20,000	6.67%	\$ (1,333)
18	Radios for Metering Equipment	\$ 8,837	0.00%	\$ -
19	Services	\$ 7,668,704	2.28%	\$ (174,936)
20	Source of Supply Structures	\$ 688,140	2.40%	\$ (16,508)
21	Supply Mains	\$ 22,000	1.50%	\$ (330)
22	Tapping Fees	\$ 586,217	1.60%	\$ (9,383)
23	Transmission Mains	\$ 584,940	1.26%	\$ (7,358)
24	Transportation Equipment	\$ 30,870	9.45%	\$ (2,918)
25	Water Treatment Equipment	\$ 36,000	3.31%	\$ (1,190)
26	Wells & Springs	\$ 141,480		\$ (5,313)
27	Adjustment from system conversion	\$ 1,225		\$ -
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	<b>TOTALS</b>	\$ 46,012,860		\$ (848,722)

\*\* Straight line method used.

## F-47 OPERATING REVENUES (Accounts 400)



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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH (1)	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers	\$ -	\$ -				
2	461 Metered Sales to General Customers	\$ 30,779,227	\$ (812,682)	4,592,404	687,240	28,619	178
3	462 Fire Protection Revenue **	\$ 6,104,032	\$ 123,479			1,099	68
4	466 Sales for Resale	\$ 19,359	\$ 8,166				
5	467 Interdepartmental Sales	\$ -	\$ -				
6	Total Sales of Water	\$ 36,902,618	\$ (681,037)	4,592,404	687,240	29,718	246
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts		\$ -				
9	471 Miscellaneous Service Revenues	\$ 2,506,971	\$ 2,421,110				
10	472 Rents from Water Property	\$ 12,860	\$ 94				
11	473 Interdepartmental Rents	\$ -	\$ -				
12	474 Other Water Revenues	\$ 202,679	\$ 80,285				
13	Total Other Operating Revenues	\$ 2,722,510	\$ 2,501,490				
14	400 Total Water Operating Revenues	\$ 39,625,128	\$ 1,820,452				

**BILLING ROUTINE**

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

1. The period for which bills are rendered Monthly.
2. The period between the date meters are read and the date customers are billed One Week.
3. The period between the billing date and the date on which discounts are forfeited None.

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

**Notes:**

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

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

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

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
1	<b>1. SOURCE OF SUPPLY</b>					
2	<b>Operations</b>					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses	98,390	16,306			
5	602 Purchased Water	542,129	(6,548)			
6	603 Miscellaneous Expenses	13,130	(568)			
7	604 Rents	-	-			
8	Total Operation	653,650	9,190	\$ -	\$ -	\$ -
9	<b>Maintenance</b>					
10	610 Maintenance Supervision and Engineering	468,776	13,228			
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	468,776	13,228		\$ -	\$ -
19	Total Source of Supply	1,122,426	22,418	\$ -	\$ -	\$ -
20	<b>2. PUMPING EXPENSES</b>					
21	<b>Operations</b>					
22	620 Operation Supervision and Engineering	-	-			
23	621 Fuel for Power Production	-	-			
24	622 Power Production Labor and Expenses	-	-			
25	623 Fuel or Power Purchased for Pumping	1,882,735	381,640			
26	624 Pumping Labor and Expenses	336,442	12,246			
27	625 Expenses Transferred-Credit	-	-			
28	626 Miscellaneous Expenses	76,282	7,817			
29	627 Rents	-	-			
30	Total Operations	2,295,459	401,703	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
31	<b>2. PUMPING EXPENSES (Cont'd)</b>					
32	<b>Maintenance</b>					
33	630 Maintenance Supervision and Engineering	-	-			
34	631 Maintenance of Structures and Improvements	122,136	17,668			
35	632 Maintenance of Power Production Equipment	-	-			
36	633 Maintenance of Pumping Equipment	323,375	(33,272)			
37	Total Maintenance	\$ 445,511	\$ (15,604)	\$ -	\$ -	\$ -
38	Total Pumping Expenses	\$ 2,740,970	\$ 386,099	\$ -	\$ -	\$ -
39	<b>3. WATER TREATMENT EXPENSES</b>					
40	<b>Operations</b>					
41	640 Operation Supervision and Engineering	-	-			
42	641 Chemicals	1,587,357	668,141			
43	642 Operation Labor and Expenses	1,066,339	92,342			
44	643 Miscellaneous Expenses	(24,195)	123,651			
45	644 Rents	-	-			
46	Total Operation	\$ 2,629,501	\$ 884,134	\$ -	\$ -	\$ -
47	<b>Maintenance</b>					
48	650 Operation Supervision and Engineering	-	-			
49	651 Maintenance of Structures and Improvements	-	-			
50	652 Maintenance of Water Treatment Equipment	218,509	53,600			
51	Total Maintenance	\$ 218,509	\$ 53,600	\$ -	\$ -	\$ -
52	Total Water Treatment Expenses	\$ 2,848,010	\$ 937,734	\$ -	\$ -	\$ -
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
54	<b>Operation</b>					
55	660 Operation Supervision and Engineering	1,990,622	5,736			
56	661 Storage Facilities Expenses	-	-			
57	662 Transmission & Distribution Lines Expenses	244,842	(21,741)			
58	663 Meter Expenses	226,864	55,056			
59	664 Customer Installations Expenses	22,581	8,801			
60	665 Miscellaneous Expenses	(159,007)	(11,317)			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	<b>TRANSMISSION &amp; DISTRIBUTION EXPENSES (Cont'd)</b>					
64	<b>Operations</b>					
65	666 Rents	-	-			
66	Total Operations	2,325,903.02	\$ 36,534.77	\$ -	\$ -	\$ -
67	<b>Maintenance</b>					
68	670 Maintenance Supervision and Engineering	-	-			
69	671 Maintenance of Structures and Improvements	-	-			
70	672 Maintenance of Distribution Reservoirs and Standpipes	-	-			
71	673 Maintenance of Transmission and Distribution Mains	958,730	26,741			
72	674 Maintenance of Fire Mains	-	-			
73	675 Maintenance of Services	559,248	44,925			
74	676 Maintenance of Meters	56,659	24,708			
75	677 Maintenance of Hydrants	295,106	83,198			
76	678 Maintenance of Miscellaneous Equipment	182,437	9,111			
77	Total Maintenance	\$ 2,052,181	\$ 188,683	\$ -	\$ -	\$ -
78	Total Transmission and Distribution Expenses	\$ 4,378,084	\$ 225,218	\$ -	\$ -	\$ -
79	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>					
80	<b>Operation</b>					
81	901 Supervision	-	-			
82	902 Meter Reading Expenses	65,781	(10,828)			
83	903 Customer Records and Collection Expenses	328,264	(28,278)			
84	904 Uncollectible Accounts	37,625	(2,795)			
85	905 Miscellaneous Customer Accounts Expenses	-	-			
86	Total Customer Accounts Expenses	\$ 431,671	\$ (41,900)	\$ -	\$ -	\$ -
87	<b>6. Sales Expenses</b>					
88	<b>Operations</b>					
89	910 Sales Expenses	-	-			



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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
93	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
94	<b>Operations</b>					
95	920 Administrative and General Salaries	3,668,066	386,952			
96	921 Office Supplies and Other Expenses	627,143	6,181			
97	922 Administrative Expenses Transferred-Cr.	(1,420,153)	186,937			
98	923 Outside Services Employed	358,879	8,467			
99	924 Property Insurance	660,286	115,272			
100	925 Injuries and Damages	-	-			
101	926 Employee Pension and Benefits	5,402,825	(332,965)			
102	927 Franchise Requirements	-	-			
103	928 Regulatory Commission Expenses	176,174	34,074			
104	929 Duplicate Charges Cr.	-	-			
105	930 Miscellaneous General Expenses	(3,454,648)	(166,971)			
106	931 General Rents	-	-			
107	Total Operation	6,018,572	237,946	\$ -	\$ -	\$ -
108	<b>Maintenance</b>					
109	950 Maintenance of General Plant	922,186	44,464			
110	Total Administrative and General Expenses	6,940,757	282,410	\$ -	\$ -	\$ -
111	Total Operation and Maintenance Expenses	18,461,917	1,811,980	\$ -	\$ -	\$ -
<b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b>						
	<b>Functional Classification (a)</b>	<b>Operation (b)</b>	<b>Maintenance (c)</b>	<b>Total (d)</b>		
112	Source of Supply Expenses	\$ 653,650	\$ 468,776	\$ 1,122,426		
113	Pumping Expenses	\$ 2,295,459	\$ 445,511	\$ 2,740,970		
114	Water Treatment Expense	\$ 2,629,501	\$ 218,509	\$ 2,848,010		
115	Transmission and Distribution Expenses	\$ 2,325,903	\$ 2,052,181	\$ 4,378,084		
116	Customer Accounts Expenses	\$ 431,671	\$ -	\$ 431,671		
117	Sales Expenses	\$ -	\$ -	\$ -		
118	Administrative and General Expenses	\$ 6,018,572	\$ 922,186	\$ 6,940,757		
119	Total	\$ 14,354,755	\$ 4,107,162	\$ 18,461,917		

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	<b>Amortization of Utility Plant Acquisition Adjustment</b>			
2	<b>Account 406</b>			-
3				
4	Bon Terrain Adjustment	\$ 384,880.00	2.6490%	(10,195)
5	Souhegan Woods Adjustment	\$ 460,025.00	3.6585%	(16,830)
6				
7				
8				
9	<b>TOTAL</b>			(27,026)
	<b>AMORTIZATION EXPENSE-OTHER</b>			
10	<b>Amortization of Limited Term Plant-Account 407.1</b>			
11				
12	Acquisition Premium			2,040,833
13				
14				
15				
16				
17				
18	<b>TOTAL</b>			2,040,833
19	<b>Amortization of Property Losses-Account 407.2</b>			
20				
21				
22				
23				
24				
25				
26				
27	<b>TOTAL</b>			-
28	<b>Amortization of Other Utility Charges-Account 407.3</b>			
29	Deferred Charges			158,238
30				
31				
32				
33				
34	See attached for detail			
35				
36	<b>TOTAL</b>			158,238
37	<b>TOTAL-Account 407</b>			2,199,071

Notes:

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	THEORETICAL DEPRECIATION RESERVE - 2007	(3,531,600)	0.00%	\$ -
2	MAST RD RAILROAD CROSSING-RECONSTRUCTION-MERRIMCK,NH	22,092	0.00%	\$ -
3	BOND DEFEASANCE PREMIUM	117,639	0.00%	\$ -
4	UNION NEGOTIATIONS 2013	72,021	0.00%	\$ -
5	HI-LO WELL #4 REDEVELOP 2010	20,598	5.00%	\$ 1,030
6	NRPC MUTUAL AID STUDY	18,914	0.00%	\$ -
7	PENNICHUCK BROOK WATERSHED STUDY	116,577	0.00%	\$ -
8	HARRIS POND BATHYMETRIC SURVEY	49,942	0.00%	\$ -
9	UPPER MERRIMACK WTRSHED STUDY	66,000	0.00%	\$ -
10	FACILIT STUDY:NASHUA/MERRIMACK	7,962	0.00%	\$ -
11	WATERSHED MONITOR-SEDIMENT DEP	26,169	14.41%	\$ 3,770
12	WATERSHED: BMP RETROFIT EVALUATION	4,235	0.00%	\$ -
13	WATERSHED RESTORATION PLAN	60,375	11.31%	\$ 6,831
14	OSHA COMPLIANCE	93,600	0.00%	\$ -
15	WEB SITE UPGRADE 2011	2,233	0.00%	\$ -
16	MSDC CHARGES	903,071	5.20%	\$ 46,954
17	WATERSHED GRDWTR MONT.PENN BRK	21,544	10.02%	\$ 2,159
18	WATERSHED SCHOOL EDUCATION	9,601	28.34%	\$ 2,721
19	STORMWATER BMP RETROFIT EVAL	23,190	10.00%	\$ 2,319
20	WATERSHED-ROOF LEADER EDUCATION	14,765	11.43%	\$ 1,688
21	CROSS CONNECTION SURVEY-NASHUA	46,314	10.00%	\$ 4,630
22	FEAS STUDY-STSWEE/CATCH BASIN	37,306	10.00%	\$ 3,731
23	ASSET MANAGEMENT ASSESS STUDY	177,637	10.00%	\$ 17,764
24	UNION NEGOTIATIONS 2015	7,028	0.00%	\$ -
25	TYNGSBORO WHOLESALE AGREEMENT COSS 2015	16,544	10.00%	\$ 1,654
26	PWW/PEU - COST OF SERVICE STUDY	9,200	10.00%	\$ 920
27	K-M NATURAL GAS STUDY	17,517	10.00%	\$ 1,752
28	WTP SLUDGE TANK CLEANING 2015	75,303	10.04%	\$ 7,562
29	WATERSHED PROTECTION VIDEOS-PENN BROOK	19,850	0.00%	\$ -
30	RESERVOIR STORAGE & SEDIMENT MONITORING	13,291	0.00%	\$ -
31	UNION NEGOTIATIONS 2017	4,232	0.00%	\$ -
32	WATERSHED STUDY	222	0.00%	\$ -
33	RATE CASE EXPENSE: 2018	178,490	0.00%	\$ -
34	PENNICHUCK BRROK SAFE YIELD EVALUATION	18,693	14.29%	\$ 2,670
35	SOURCE WATER PROTECTION STUDY	11,000	20.00%	\$ 2,200
36	HARRIS & BOWERS POND VEGETATION ASSESSMENT	9,545	10.15%	\$ 969
37	INFILL&DREDGING FEAS STDY: HARRIS/BOWERS/TINKER	39,520	9.81%	\$ 3,879
38	STUMP POND STORMWATER BMP	1,310	-41.67%	\$ (546)
39	STORMWATER BMP OUTREACH	17,030	10.00%	\$ 1,703
40	RISK ASSESSMENT & EMERG PLAN	118,744	9.98%	\$ 11,850
41	PENNICHUCK BROOK PONDS AERIAL	2,237	125.50%	\$ 2,807
42	MSDC EXP - MANCHESTER WATER WORKS	168,430	4.99%	\$ 8,404
43	NORTHWEST PRESSURE SYSTEM ANALYSIS	16,949	5.00%	\$ 847
44	DISTRIBUTION SYSTEM ANALYSIS - HUDSON	5,058	5.00%	\$ 253
45	PWW RRA-ERP 2021	15,762	14.29%	\$ 2,252
46	UNION NEGOTIATIONS - 2021	1,356	33.32%	\$ 452
47	HARRIS POND DAM LOD & STUDY	101,726	9.99%	\$ 10,163
48	SUPPLY POND DAM LOD & STUDY	48,518	10.00%	\$ 4,852
49	RATE CASE EXPENSE: 2022			
50	ENG STUDY 2022 - CHEM FEED WTP	113,182	0.00%	\$ -
51				\$ 158,238

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	<b>FEDERAL</b>						
2	FICA	782,253	782,253				
3	FUTA	6,590	6,590				
4	Provisions/Federal Income Tax - Current	-		-			
5	Provisions/Federal Income Tax - Deferred	817,063		817,063			
6	Investment Tax Credit	(33,036)		(33,036)			
7							
8	<b>STATE</b>						
9							
10	Unemployment Tax	24,809	24,809				
11	Franchise Fee Tax						
12	NH Business Profit Tax - Current	-		-			
13	NH Business Profit Tax - Deferred	244,743		244,743			
14							
15	<b>LOCAL</b>						
16	Property Taxes	4,001,047	4,001,047				
17							
18							
19	Misc Adjustment Franchise Fees						
20	Other Taxes & Licenses	100,308	100,308	-			
21	Excise Tax	259	259	-			
22	Mass SUTA Tax	856	856				
23							
24	<b>TOTALS</b>	<b>5,944,894</b>	<b>4,916,124</b>	<b>1,028,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	<b>Gain on disposition of property:</b>			
2				
3	Gain from Ashley Commons ARRA Loan Forgiveness (1)	450,000		11,297
4	Gain from Amory ARRA Loan Forgiveness (1)	300,000		7,531
5	Gain from French Hill ARRA Loan Forgiveness (1)	1,300,000		32,636
6	Gain from Glenn Ridge ARRA Loan Forgiveness (1)	49,000		2,460
7	Gain from Amherst Street ARRA Loan Forgiveness (1)	2,197,252		9,359
8				
9				
10				
11				
12	<b>Total Gain</b>			63,284
13	<b>Loss on disposition of property:</b>			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>Total Loss</b>			-
25	<b>NET GAIN OR LOSS</b>			63,284

**Note:**

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

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

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

Line No.	Item (a)	Water Department (b)			Total (e)
			(c)	(d)	
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6	Jobbing	415,208			
7					
8					
9					
10	Total Revenues (Account 415).....	415,208	\$ -	\$ -	\$ -
11	<b>Costs and Expenses:</b>				
12	Cost of Sales (list major classes of cost).....				
13	Jobbing Expenses	203,679			
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)	203,679	\$ -	\$ -	
31					
32	Net Income (before taxes)	211,529	\$ -	\$ -	\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....	-	\$ -	\$ -	\$ -
37	Net Income (after taxes).....	211,529	\$ -	\$ -	\$ -

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

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

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

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

**Notes**

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



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

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 748,845
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	\$ 1,028,770
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income):	
4	Temporary Differences:	
5	Vacation & bonus accruals	\$ 3,862
6	A/R Reserve	\$ 11,166
7	Excess FAS 106 and FAS 87/Pension and Post Retirement Costs	\$ 820,642
8	Deferred Debits	\$ 26,892
9		
10		
11	Accelerated depreciation	\$ (2,257,769)
12	Book/Tax Differences on disposal of assets	\$ (1,999,003)
13	Total Temporary Differences	\$ (3,394,210)
14		
15		
16	New Hampshire Taxable Income	\$ (1,616,595)
17		
18		
19	New Hampshire Business Profits Tax	\$ -
20	New Hampshire Business Enterprise Tax	\$ 99,852
21		
22		
23		
24		
25	Federal taxable net	\$ (1,516,743)
26	Computation of tax:	
27		
28	Pre Tax Income	\$ 1,777,615
29		
30	New Hampshire Business Profits Tax @ 8.5%	\$ 244,743
31	Federal Income Tax @ 34%	\$ 817,063
32		
33	Amortization of Investment Tax Credit	\$ (33,036)
34		
35	Mass Excise Tax	\$ -
36		
37	Total Income Taxes	\$ 1,028,770

**F-57 DONATIONS AND GIFTS**

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

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

## F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	<b>Operation</b>			
2	Source of Supply	\$ 202,171		
3	Pumping	\$ 709,974		
4	Water Treatment	\$ 813,292		
5	Transmission and Distribution	\$ 719,390		
6	Customer Accounts	\$ 133,514		
7	Sales			
8	Administration and General	\$ 780,949		
9	Total Operation	\$ 3,359,290	\$ -	\$ -
10	<b>Maintenance</b>			
11	Source of Supply	\$ 144,990		
12	Pumping	\$ 137,794		
13	Water Treatment	\$ 67,584		
14	Transmission and Distribution	\$ 634,730		
15	Administrative and General	\$ 519,798		
16	Total Maintenance	\$ 1,504,896	\$ -	\$ -
17	<b>Total Operation and Maintenance</b>			
18	Source of supply (Lines 2 and 11)	\$ 347,161		-
19	Pumping (Lines 3 and 12)	\$ 847,769		-
20	Water Treatment Lines 4 and 13)	\$ 880,876		-
21	Transmission and Distribution (Lines 5 & 14)	\$ 1,354,120		-
22	Customer Accounts (Line 6)	\$ 133,514		-
23	Sales (Line 7)	\$ -		-
24	Administrative and General (Lines 8 and 15)	\$ 1,300,747		-
25	Total Operation and Maintenance (Lines 18-24)	\$ 4,864,186	\$ -	\$ -
26	<b>Utility Plant</b>			
27	<b>Construction (by utility departments)</b>	\$ 996,219		
28	<b>Plant Removal (by utility departments)</b>			
29	<b>Other Accounts (Specify)</b>			
30	Officers	\$ 685,422		
31	Accounting	\$ 761,030		
32	Customer Service (includes Admin)	\$ 1,557,144		
33	Data Processing	\$ 664,470		
34	Engineering	\$ 1,425,419		
35	Jobbing	\$ -		
36	Other	\$ -		
37	Total Other Accounts	\$ 5,093,485	\$ -	\$ -
38	Total Salaries and Wages	\$ 10,953,890	\$ -	\$ -

## S-1 REVENUE BY RATES

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

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (1) (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	<b>Totals, Account 460 Unmetered Sales to General Customers</b>					
7						
8						
9						
10						
11						
12	<b>Totals, Account 461 Metered Sales to General Customers</b>	4,592,404	\$ 30,779,227	28,619	160	6.70
13	<b>Totals, Account 462 Fire Protection Revenue **</b>		\$ 6,104,032	1,099	N/A	N/A
14	<b>Totals, Account 466 Sales for Resale</b>		\$ 19,359			
15	<b>Totals, Account 467 Interdepartmental Sales</b>					
16	<b>TOTALS (Account 460-467)</b>	4,592,404	36,902,618	29,718	160	\$ 6.70

**Notes:**

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

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

**S-2 WATER PRODUCED AND PURCHASED**

	Total Water Produced ** (in 1000 gals.)	WATER PURCHASED (in 1000 gals.)				Total Purchased (in 1000 gals.)	Total Produced and Purchased (in 1000 gals.)
		Name of Seller: Town of Milford	Name of Seller: City of Manchester	Name of Seller: Town of Merrimack	Name of Seller: Town of Derry		
Jan	325,510		4,084			4,084	329,594
Feb	282,034	613	3,875	0		4,487	286,521
Mar	308,674	975	3,770	5,306	8,763	18,814	327,487
Apr	321,235	-	4,316	0		4,316	325,551
May	462,475	511	10,180	0		10,691	473,167
Jun	551,203	963	12,851	8,384	9,974	32,172	583,375
Jul	630,983	-	16,404	0		16,404	647,387
Aug	613,182	900	17,144	-		18,044	631,226
Sep	477,162	1,272	11,751	562	14,428	28,014	505,176
Oct	379,128	-	6,710	0		6,710	385,837
Nov	300,496	913	4,585	-		5,499	305,995
Dec	300,930	1,138	4,668	-	10,389	16,195	317,125
<b>TOTAL</b>	<b>4,953,011</b>	<b>7,286</b>	<b>100,337</b>	<b>14,253</b>	<b>43,554</b>	<b>165,429</b>	<b>5,118,441</b>

Max. day flow (in 1000 gals.):

21,750

7/10/2022 (WTP production only)

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

**S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES**

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
Supply Pond	Surface				C,F,CA	3		
Harris Pond	Surface				C,F,CA	7		
Bowers Pond	Surface				C,F,CA	--		
Holt Pond	Surface				C,F,CA	--		
Merrimack River	River		V	V	C,F,CA	20		V
			29 Sq Miles	1,000				4,859,590

\* Chlorination, Filtration, Chemical Addition, Other

\*\*Includes water produced by all PWW systems.



S-4 WATER TREATMENT FACILITIES

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

S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Hi and Lo Estates well 2				c,ca,f				-
Hi and Lo Estates well 4	Bedrock	600		c,ca,f	25	25	3	1,497,358
Twin Ridge well 7	Bedrock	500	1988	c,ca,o,f	15	15		97,500
Twin Ridge well 4	Bedrock			c,ca,o,f	15	20		211,515
Twin Ridge well 5	Bedrock	805		c,ca,o,f	15	15		328,132
Twin Ridge well 8	Bedrock	600	2012	c,ca,o,f	39	60	7.5	7,457,516
Drew Woods well1	Bedrock	535	1988	c,ca,o	22	26		-
Drew Woods well 3	Bedrock	350	1988	c,ca,o	67	40		-
Drew Woods well 4	Bedrock	390	1988	c,ca,o	25	90	7.5	5,595,423
Drew Woods well 5	Bedrock	881	1999	c,ca,o	90	45	5	4,337,119
Drew Woods well 6	Bedrock	472	1999	c,ca,o	44	25		3,171,723
Drew Woods well 7	Bedrock	700	1999	c,ca,o	28	20	3	1,712,382
Glenn Ridge Well #1	Bedrock	295	1989	c,ca,o,f	35	35	3	3,812,088
Glenn Ridge Well #2	Bedrock	215	1989	c,ca,o,f	35	35	3	7,662,013
Maple Haven W2	Bedrock	330	1993	ca	30			1,491,366
Maple Haven W3	Bedrock	305	1993	ca	6			-
Maple Haven W4	Bedrock	300	1993	ca	40			4,598,663
Glenwoodlands W1	Bedrock	250	1989	f	30			3,039,733
Glenwoodlands W2	Bedrock	250	1989	f	38			3,117,952
Badger Hill W1	Bedrock	505	2002	c	35	35	5	1,605,888
Badger Hill W2	Bedrock	705	2002	c	10			-
Badger Hill W3	Bedrock	305	2002	c	59	35	3	4,972,521
Badger Hill W6	Bedrock							2,301,796
Badger Hill W7	Bedrock	800	2019			35	5	4,000,772
Farley Road W1	Bedrock	900	1988	c,ca,o,f	5	5		548,288
Farley Road W2	Bedrock	320	2012	c,ca,o,f	13	15		459,850

\*\* Chlorination (c), Filtration (f), Chemical Addition (c), Other (o)

pg 86-2	62,019,598
pg 86	31,401,833
wells total	93,421,431
wtp	
total	93,421,431
total	in 1000 gallons
	93,421



S-6 PUMP STATIONS

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

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment
Autumn Woods	Salem	4	8	300	7,173,958	40,000	0	C, CA
English Woods	Bedford	2	3		1,484,416	8,000		CA
Great Bay	New Market	2	10		4,842,993	10,000	5,200	C, F
Souhegan Woods	Amherst	1	10	125	13,005,292	40,000	10,000	C, CA
Valley Field	Plaistow	2	5	250	2,836,168	20,000	6,300	C, CA
Sweet Hill	Plaistow	2	5	125	2,059,006	12,000	1,350	C
Hi-Lo Estates (well only) <sup>1</sup>	Derry	2	10		1,497,358	20,000	2,300	C, CA
Twin Ridge	Plaistow	2	5		8,094,663	20,000	4,000	C, CA
Drew Woods	Derry	3	50	1,200	14,816,647	225,000	8,265	C, CA
Glen Ridge	Derry	2	2		11,474,101	20,000	400	C, CA
Maple Haven	Derry	3	7.5		6,090,029	35,000	2,000	CA
Glenwoodlands	Epping	2	5		6,157,685	15,000	3,980	N/A
Powder Hill	Bedford	5	10	1,000	63,280,106	200,000	5,000	N/A
Cabot Preserve	Bedford	4	15	400	11,914,761	0	0	N/A
Badger Hill	Milford	4	15	600	12,880,977	50,000	0	C, CA
Barr Farms	Bedford	3	5	200	7,061,506	0	0	N/A
Federal Hill Booster Station	Milford	5	20	1,200	2,890,264	0	0	N/A
Pennichuck WTP	Nashua	6	500	22,200	4,859,590,000	7,500,000	0	C, CA, F
Pennichuck WTP (natural gas)	Nashua	1	550	8,000	0	0	0	C, CA, F
Donald Street	Bedford	2	50	700	70,341,612	0	0	C
Coburn Ave	Nashua	2	25	500	220,923,159	0	0	N/A
Souhegan Booster	Amherst	2	20	400	68,982,679	0	0	C
Milford Booster	Milford	2	50	550	110,889,477	0	0	N/A
Bowers Landing	Merrimack	3	10	225	16,447,772	0	0	N/A
Shakespeare	Nashua	3	7.5		30,694,010	0	0	N/A
Timberline	Nashua	3	300	1,500	not available	0	0	N/A
Main Dunstable	Nashua	2	100	1,400	not available	0	0	N/A
Kessler	Nashua	3	5	210	9,780,885	0	0	N/A
Taylor Falls	Hudson	1	25	1,100	326,577,655	0	0	N/A
Sky Meadow	Nashua	2	40	800	29,201,143	0	0	N/A
Orchard Ave	Nashua	2	5	135	37,317,559	0	0	N/A
High Pine	Nashua	3	60	2,500	not available	0	0	N/A
Northfield Booster Station	Nashua	3	5	150	9,056,597	0	0	N/A
Armory Booster Station	Nashua	4	15	1,500	225,930,634	0	0	N/A
Tara Heights	Nashua	5	250	4,437	2,378,072	0	0	N/A
Farley Road	Nashua	5	20	650	1,008,138	40,000		C, F, O

1. Interconnected with Drew

Redfield Total from interconnect	-
----------------------------------	---

Stations w/wells total

93,421,431

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

Name/I.D.	Type	Material	Size (Mil Gals)	Year Installed	Open/Covered	Overflow Elev.	Area Served
Shakespeare I	Tank	Concrete	1.00	1966	Covered		Nashua, NH
Shakespeare II	Tank	Concrete	1.70	1993	Covered		Nashua, NH
Kessler Farms	Tank	Concrete	5.00	2022	Covered		Nashua, NH
Bon Terrain	Tank	Steel	1.00	1992	Covered		Amherst, NH (Limited Area)
Amherst Tank	Tank	Steel	0.20	2002	Covered		Amherst, NH (Limited Area)
Coburn	Tank	Concrete	0.30	1976	Covered		Nashua, NH
Fifield I	Tank	Concrete	5.90	2008	Covered		Nashua, NH
Powder Hill Tank	Tank	Concrete	0.15	1996/7	Covered		Bedford, NH (Limited Area)
Drew/Bliss/Hubbard	Tank	Concrete	0.25	2002	Covered		Derry, NH (Limited Area)
Fifield II	Tank	Concrete	6.60	1997	Covered		Nashua, NH
WTP Finished Water Storage and Contact Tank	Tank	Concrete	6.50	2006	Covered		Nashua, NH

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

	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	16"	Unknown	Total
Services		14,998	10,153	908	1,319	2	688	560	297	11	21	1	410	29,368
Fire Services	-	-	-	103	85	-	144	447	298	8	13	1		1,099
Meters	26,604	567	609	469	294	56	9	10	1	-	-	-		28,619
Hydrants	Municipal:	2,577		Private:	0									

**S-9 NUMBER AND TYPE OF CUSTOMERS**

Residential	Commercial	Industrial	Municipal	Total	Year-Round*	Seasonal*
26,947	2,030	228	163	29,368	29,248	120

**Notes:**

Service Counts are based on any stop to end that has been active for billing purposes at one time and has not been abandoned or considered 'Deactivated'.

Fire Service counts are all fire services that have been active for billing purposes at one time and has not been abandoned or considered 'Deactivated'.

Meter counts are all metered services that have been active for billing purposes at one time and has not been abandoned or considered 'Deactivated'.

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

	Ductile Iron	Ductile Iron Zinc	Unlined Cast Iron	Relined Cast Iron	PVC	HDPE	HDPE CTS	PE	Transite	Cement Lined Cast Iron	Steel	Galvaniz	Copper	Material Unknown	Total
3/4"													25	7	32
1"					849								965		1,814
1-1/4"								464		1,601	75	539	109		2,788
1-1/2"					2,496	100		333		1,365	221	365	31		4,911
2"			176		126,411	3,889	333	2,426		6,330	428	1,662	1,246	1,358	144,259
3"	17	1			30,942	6,273								4,506	41,739
4"	76,494	3,865	10,425		121,485	2,971			5,401	1,258				1,412	223,311
6"	62,538	8,307	66,788	5,978	47,204	1,173			12,673	6,450				1,037	212,148
8"	555,113	34,375	61,038	2,330	79,981	4,069			124,562	347,767				1,649	1,210,884
10"	13,683	69	5,412	14,585	5,464	101				306					39,620
12"	294,339	33,636	12,021	18,890	1,803	1,907			43,837	63,514				5	469,952
14"			528												528
16"	120,061	5,002	5,648	9,450					17,305	4,811					162,295
18"															-
20"	1,910	207	495				2,812								5,424
24"	65,347	2,723	5,923	10,179						413					84,585
30"	10,414														10,414
36"	65				7,276										7,341
42"	1,493														1,493
48"	139														139
72"				1,299											1,299
Unknown	65				1,318									7,729	9,112
<b>Total</b>	<b>1,201,678</b>	<b>88,185</b>	<b>168,454</b>	<b>62,711</b>	<b>425,229</b>	<b>23,313</b>	<b>333</b>	<b>3,223</b>	<b>203,778</b>	<b>433,815</b>	<b>724</b>	<b>2,566</b>	<b>2,376</b>	<b>17,703</b>	<b>2,634,088</b>