### STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

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### Water Utilities - Class C

### ANNUAL REPORT

### OF

Bow Lake Estates Water WDEKS 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, 2007

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

Name <u>Stanle- Obver</u> Title <u>PR-s</u> Address PD Box 180 BARRINGTON NH 03825 

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### A-1 GENERAL INSTRUCTIONS

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

### A-2 IDENTITY OF RESPONDENT

Give the exact name under which the utility does business: 1. BOW LAKE ESTAtes Water Wraks In Full name of any other utility acquired during the year and date of acquisition: 2 N ]A 3. Location of principal office: Poxte 125 & Pinkham R& Lee NH State whether utility is a corporation, joint stock association, a firm or partnership, or an individual: 4 CORPDRATION 5. If a corporation or association, give date of incorporation; State under whose laws incorporated, and whether incorporated under special act or general law: 11/15/94 6. If incorporated under special act, given chapter and session date: NIA 7. Give date when company was originally organized and date of any reorganization: 11/15/94 8. Name and addresses of principal office of any corporations, trusts or associations owning, controlling or operating respondent: 9. Names and addresses of principal office of any corporations, trusts or associations owned, controlled or operated by the respondent: 10. Date when respondent first began to operate as a utility\*: "/23/92 DATE FRAncline GRANTED. 11. If the respondent is engaged in any business not related to utility operation, give particulars: NODE 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: NIA 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. RSA 374:25, Exceptions and N.H. RSA 374:26 Permission. NA \*If engaged in operation of utilities of more than one type, give dates for each.

A-3 OATH ANNUAL REPORT of BOW LAKE Estates Water Docks Inc. TO THE STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION For the year ended December 31, 2007 State of New Hampshire County of Steamer \_\_\_\_ \_\_\_\_\_ SS. T We, the undersigned, <u>Passales</u> \_\_\_\_\_ and TRASAGER of the Bas Loke Estates Water Water Wakes 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. Stanly H. Olims President (or other chief officer) Treasurer (or other officer in charge of the accounts) Subscribed and sworn to before me this dav of FAUL J. DIBONA, Notary Public My Commission Expires April 9, 2013

- 3 -

### **A-4 LIST OF OFFICERS**

\*Includes compensation received from all sources except directors fees.

Line No	Title of Officer	Name	Residence	Compensation*
2 3 4	President Vice President Secretmey	Stanky Olivan Earl Ralil	Peovine R& BARRINGTON NH 1 HARbon place, Poetsmouth NH	-0-
5 6 7 8 9			Man .	

4

### LIST OF DIRECTORS

Line No	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Stanky Oliver	PROVINCE Rol BARRINSTON NH	Pagetu+1	NIS	A11	-0-
12	1					
13						
14		• · ·				
15						
16						
17				1		
18						
19		· · · · · · · · · · · · · · · · · · ·		1	1	1
20	· · ·			l	ļ	
21						
22						
23			l		l	]
24					Į	Į
25	List Directors' Fee per meating			L,	L	L

### **A-5 SHAREHOLDERS AND VOTING POWERS**

Line No							
1	Indicate total of voting power of security holders at close of year: 300 Votes: /						
2	Indicate total number of shareholders of record at close of year						
3							
4							
5	Indicate the total number of votes cast at the latest general mee	ting: /					
6	Give date and place of such meeting:	rs having the highest voting powers in the corporation, the officer:	directors and eacl	h holder of one perce	ont or more of the		
( '	voting stock.:	as naving the ingliest voting powers in the corporation, the onices	S, UNSCIDIS AND BACI				
	(Section 7, Chapter 182, Laws of 1933)						
			No. of		hares Owned		
	Name	Address	Votes	Common	Preferred		
8	Stanley DLiver	PROVINCE ROAD BARRINGTON NH	300	७०० छ	-0-		
10	,						
11							
12							
13							
14		· · · · · · · · · · · · · · · · · · ·					
15							
16		1					
17 18							
19							
20				.]			

<b>A</b> nnuai	Report	of	
	ILCPOIL	<b>U</b>	•

### A-6 LIST OF TOWNS SERVED

Bow Later Estates Worker When In

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 served and the number of customers.

Line No	Town	Population of Area	Number of Customers	Line No	Town	Population of Area	Numb- of Custor: ars
					Sub-Totals Forward:		
1	StRAFFORD		41	16			
2	Stre & Stord BOW Lake Sototro	105		17			
3	BOW LAKE			18			
4	2010tro)			19		ļ	
5				20			
6				21			
7				22			
8			-	23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29		1	
15	Sub Totals Forward:			30	Totals:	105	41

### 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 paic or due each.

Line No	Name	Address	Amount
1			\$
2	120		
3	NONE		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		S

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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 "Alfiliates" as defined in Chapter 182, Section 1, Laws of 1933.

	· · · ·				Amount Paid or Accured	Distribu	lion of Accruais or P	ayments
Line No. (a)	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	for Each Class (f)	To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (I)
1 2 3 4 5 6 7 8 9	YANKER POMPS Filter Co	ORH 1 Ryacomen T	<i>بوارن</i> ر	WA to F. 1thoston RepArts ~ #1 2017 Z DAFic- Spore ~ Allower stantion			3900 800	
10 11				Totals	\$	\$	\$ 4,700	\$

Have copies of all contracts or agreements been filed with the Commission?  $\mu/\mu$ 

1 00 1

	Detail of Distributed Charges to Operating Expenses (Column h)					
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount		
12 13	Youther Pomp + Filter Co	633	MAINE	3400		
14 15		<i>F31</i>	Reuts	800		
16 17 18						
19 20						
21 22			Total	\$ 4700		

-	142
(	charles
	Water
	(5+4+5)
	10/4
2	Kar
	Nnual Report of

# A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

e N N	Name of Officer, Director or Affiliate	Identification of Service or Product	Amount	Name and Address of Affiliste Entity
r 0	Youkee Pomp + Filter Co	Water Fil Kestran Reposes ~		YANKE Pump + Fitter Co
€ <del>4</del>	Stanty Oliver, ower	Rainterater general .	ael /4	be wax les
ۍ م ت		administration		BARRNANTON, UH 03821
~				
æ o				
0				
= :				
4 E				
1				
5 8				
17				
18		• .		
19				
20				

Business Agreement, for this schedule, shall mean any oral or written business arrangement which binds the concerned parties for products or services during the reporting year and future years. Although the Respondent and/or other companies will benefit from the arrangements, the officer or director is, however, acting on behalf or for the benefit of other companies or persons.

### A-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 linancial organization, firm, or partnership named on Schedule A3, Oath, identifying the partles, amounts, dates and product, asset or service involved.

### PART I - SERVICES AND PRODUCTS RECEIVED OR PROVIDED

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

			Annual (	Charges
Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	(P) urchased or (S) old	Amount
YANKes Pump + Filter Co	Filmation Services, R+M And Administration	DRM ( Algoritania) No Terem.	P	4,700
	Name of Company or Related Party	Name of Company or Related Party Description of Service and/or Name of Product	Name of Company or Related Party Description of Service and/or Name of Product Effective Dates	Name of Company or Related Party     Description of Service and/or Name of Product     Effective Dates     (S) old       Yankee     Pumpy Filber Co     Filber Line     Security     Related

### 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 follow:

- (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 (#)	Description of items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (1)
1						
2						
3	N/H		(			
4						
5						
6						
7						
8						
9		· ·	(	ч. Г		
10						Į į
11		· · ·				· ·
12				L	L	L/

Annual Report of Bow bake Estates Water Wark In. Year Ended December 31, 2007

### 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.
- 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. *NONE*
- 4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. NONE
- 5. Extensions of system (mains and service) to new franchise areas under construction at end of year.
- 6. Extensions of the system (mains and service) put into operation during the year. NOWE
- 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. NUME
- 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. *NWF*
- 9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- 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. *NOF* E
- 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. *NON*
- 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.
- 13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.
- 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.
- 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 such person had a material interest.

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Annual Report of Bos Lake Estates Water Darks In Year Ended December 31, 2007

**Class C Utility** 

### F-1 BALANCE SHEET Assets and Other Debits

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	increase or (Decrease) (e)
	UTILITY PLANT	l	n ( 2 7 2		_
1	Utility Plant (101-105)	F-6	\$ 3/332	s 3/332 _	S
2	Less: Accumulated Depr. and				
	Amor; (108-110)	F-6	7140	6216	924
3	Net Plant	-	\$	\$	\$
4	Utility Plant Acquisition Adj. Net (114-115)	F-7		0	
5	Total Net Utility Plant	-	\$ 24192	\$ 25116	\$ (924)
	OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)		S	s	S
7	Less: Accumulated Depr. and Amort. (122)	-	•	•	Ũ
B	Net Nonutility Property	_	<u> </u>	\$	
9	Utility Investments (124)	-	•		
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-	s	s	
	CURRENT AND ACCRUED ASSETS				
12	Cash (131)	•	\$ <i>134</i> 38	\$ 10522	s 2916
13	Special Deposits (132)	•			
14	Accounts Receivable Net (141-143)	-			
15	Plant Materials and Supplies (151)	•			
16	Prepayments (162-163)	•			
17	Miscellaneous Current and			0.00	
	Accrued Assets (174)	• ]	2682	2682	
18	Total Current and Accrued Assets	•	\$ 16120	\$ 13204	\$ 2916
	DEFERRED DEBITS				[
19	Miscellaneous Deferred Debits (186)	-	\$	S S	\$
20	Accumulated Deferred Income				
	Taxes (190)	-			
21	Total Deferred Debits	-	S	\$ 0	\$
	TOTAL ASSETS AND OTHER DEBITS	F	s 40312	\$ 38320	\$ 1992

Line No.	Accounts Title (Number) (8)	Ref. Sch. (b)		Current Year End Balance (c)		Previous Year End Balance (d)		increase or (Decrease) (e)
	EQUITY CAPITAL							
1	Common Stock issued (201)	F-31	s	10,381	\$	10,381	\$	
2	Preferred Stock Issued (204)	F-31		, , , , ,				
3	Other Paid in Capital (211)		1					
4	Retained Earnings (217)	F-3	[	4415		2423		1992
5	Proprietary Capital (Proprietorships and	F-4	[					
	partnerships only) (218)				Ì			
6	Total Capital	.	\$	14796	\$	12,804	\$	1992
				· ·				
7	Other Long-Term Debt (224)		s	600		600		
· '			<b></b>	Bu				
	CURRENT AND ACCRUED LIABILITIES	}	1				ł	
8	Accounts Payable (231)	-	S	7,451	\$	7.451	\$	
9	Notes Payable (232)	•	l	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
10	Customer Deposits (235)	i - 1						
11	Accrued Taxes (236)	] -	}					
12	Accrued interest (237)	-					1	
13	Miscellaneous Current and	ŀ						
	Accrued Liabilities (241)	•		868		868		
14	Total Current and Accrued Liabilities	- 1	\$	8319	\$	8319	\$	
	OTHER LIABILITIES			•			ļ	
15	Advances for Construction (252)		s		s	4	s	
16	Other Deferred Credits (253)	-						
17	Accumulated Deferred Investment				}		}	
1	Tax Credit (255)				ł			
18	Miscellaneous Operating Reserves (265)	•			1			
19	Contributions in Aid of Construction-							
	Net (271-272)	F-46		16 597	1	16,597		
20	Accumulated Deferred Income			/	-	-		
	Taxes (281-283)	-						
21	TOTAL LIABILITIES AND CAPITAL		\$	40312	5	38.320	5	1992

### **F-1 BALANCE SHEET** Liabilities and Capital

### Annual Report of Bou Later Estate antre Waks In Year Ended December 31, 2007

### **Class C Utility**

Line No.	Accounts Title (Number) (a)	Ref. Sch. (b)		Current Year End Balance (c)		Previous Year End Balance (d)		Increase or (Decrease) (e)
	Utility Operating Income							
1	Operating Revenues (400)	F-47	\$	16199	\$	16093	\$	106
2	Operating Expenses:		i 👘					
3	Operation and Maintenance				Í			
	Expense (401)	F-48		13167		15.471		(2304)
4	Depreciation Expenses (403)	F-12		377		<i>15,471</i> 377		-
5	Amortization of Contributions in Aid of			•		(99)		-
	Construction (405)	F-46.4	í	(99)		(14)		
6	Amortization of Utility Plant Acquisition							
	Adjustments (406)	F-49		12				
7	Amortization Expense - Other (407)	F-49		67		67		-
8	Taxes Other Than Income (408)	F-50		695		1209		( 514)
9	Income Taxes (409.1, 410.1, 411.1,	1						
	412.1)	•						
10	Total Operating Expenses		\$	14/207	\$	17025	\$	(2818)
11	Net Operating Income (Loss)		\$	1992	\$	<u>(932)</u>	\$	29/4
12	OTHER INCOME AND DEDUCTIONS					•		
13	Interest and Dividend Income (419)	-	\$		\$		\$	
14	Allow. for Funds Used During							
	Construction (420)	.						
15	Nonutility Income (421)	-						
16	Gains (Losses) from Disposition of							
	Nonutility Property (422)							
17	Miscellaneous Nonutility Expenses (426)	-						
18	Interest Expense (427)	- 1						
	Taxes Applicable to Other Income						1	
	(409.2, 410.2, 411.2, 412.2)	-			1			
20	Total Other Income and Deductions	L L	\$		\$		\$	
21	NET INCOME (LOSS)		\$	1992	\$	(932)	\$	2914

### **F-2 STATEMENT OF INCOME**

### \_\_ Year Ended December 31, 2007

**Class C Utility** 

### Annual Report of Boo Lake Estates Water WRARS Inc

### F-3 STATEMENT OF RETAINED EARNINGS (ACCOUNT 217)

1. Report below the particulars for each category of Retained Earnings.

2. Explain and give details of changes effected during the year.

3. State balance and purpose of each appropriated Retained Earnings amount at end of year.

Line No.	item (a)	Appropriated (b)		Unappropriated (c)
1	Balance beginning of year	5	\$	2423 1992
2	Changes during the year (specify):	1		1992
3	· .			1114
4				
5			1	
6			- {	
7		[		
8		<u> </u>		
9	Balance at end of year	S	S	4415

### F-4 STATEMENT OF PROPRIETARY CAPITAL (ACCOUNT 218)

(for proprietorships and partnerships only)

- 1. Report below particulars concerning this account.
- 2. Explain and give particulars of important adjustments during the year.

Line No.	Kem (a)	Amount (b)
1	Balance beginning of year	S
2	Changes during the year (specify):	
3	a la	
4	N/A	
5		
6		
7		
8		
9	Balance at end of year	\$

Mr Year Ended December 31, 400

### **Class C Utility**

### **F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION**

- 1. 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 outside of the current asset and liability groups.
- 2. Under "Other" specify significant amounts and group remaining amounts.

Annual Report of Bow Lake Sstates Water Donks

- 3. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
- 4. Codes:
  - (A) Bonds, debentures and other long-term debt.
  - (B) Net proceeds and payments.
  - (C) Include commercial paper.
  - (D) 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.
- 5. Clarifications and explanations should be listed on the following page.

Line No.	Sources of Funds (a)	Current Year عصر 19 (b)	Prior Year <b>195</b> <u>20</u> 06 (c)
1	Internal Sources:	\$ 168.2	\$
2	Net Income	* 1992	( ( द उ र)
3	Charges (Credits) to Income Not Requiring Funds:	2.77	
4	Depreciation	377	377
5	Amortization	67	. 67
6	Deferred income Taxes and investment Tax Credits (Net)		
7	Capitalized Allowance for Funds Used During Construction	(99)	(99)
8	Other (Net)	(77)	( 74)
9	Total From Internal Sources	\$ 2337	\$ (581)
10	Less dividends - common		2
11	Net From Internal Sources	\$	\$ (587)
12	EXTERNAL SOURCES:	\$	\$
13	Long-term debt (A) (B)		
14	Common Stock (B)		
15	Net Increase in Short Term Debt (C)		
16	Other (Net)		
17			
18	Total From External Sources	\$	\$
19	Other Sources (D)	S	\$
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided	\$ 2337	\$ (587)

Annual Report of Bow Lake Estates Water Weaks In Year Ended December 31, 2007

**Class C Utility** 

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

Line No.	Application of Funds (a)	Current Year 19 (b)	Prior Year 19 <u>20</u> % (C)
23	Construction and Plant Expenditures (incl. land):	\$	S
24	Gross Additions		
25	Water Plant		
26	Nonutility Plant		
27	Other		
28	Total Gross Additions	\$	\$
29	Less: Capitalized Allowance for Funds Used During Construction		
30	Total Construction and Plant Expenditures	\$	\$
31	Retirement of Debt and Securities:		
32	Long-Term Debt (A) (B)		
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (C)		
35	Other (Net)		
36	· · · · · · · · · · · · · · · · · · ·		
37			
38	Total Retirement of Debt and Securities	\$	s
39	Other Resources were used for (D)		
40	Net Increase in Working Capital Excluding Short Term Debt	\$	\$
41	Other		
42	Total Financial Resources Used	\$ 0	<u>s</u> o

### NOTES TO SCHEDULE F-5

### F-6 UTILITY PLANT (ACCOUNTS 101-105) AND ACCUMULATED DEPRECIATION AND AMORTIZATION (ACCOUNTS 108-110)

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	increase or (Decrease) (e)
1	Plant Accounts:				
2	Utility Plant in Service-Accts				
	301-348 (101)	F-8	\$ 3/332	s 31,337	s -
3	Property Held for Future Use (103)	_	·	,	
4	Utility Plant Purchased or Sold (104)	F-8			
5	Construction Work In Progress (105)	F-10			
6	Total Utility Plant	-	\$ 3/332	<b>s</b> 3/332	s –
7	Accumulated Depreciation & Amortization:				
8	Accumulated Depreciation (108)	F-11	5655	5,278	377
9	Accumulated Amortization (110)	-	1485	936	549
10	Total Accumulated Depreciation & Amortization	-	s 7140	s 6216	s 924
11	Net Plant		s 24192	\$ 25116	\$ (924)

### 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 2	Acquisition Adjustments (114)	5	S	\$
3 4				
5 6	Total Plant Acquisition Adjustments	\$	· s	<u> </u>
7 8	Accumulated Amortization (115)			
9				
10 11				
2	Total Accumulated Amortization	· \$	\$	\$
13	Net Acquisition Adjustments	\$	\$	\$

\_ Year ended December 31, 2007

**Class C Utility** 

### F-8 UTILITY PLANT IN SERVICE (ACCOUNTS 101 and 104)

(in addition to Account 101, Utility Plant in Service, this schedule includes 104, Utility Plant Purchased or Sold)

Inc

1. Report below the original cost of water plant in service according to prescribed accounts.

Annual Report of Bow Love Estate, Worten Wages

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- 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 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.

Line No.	Account (a)	Bafance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (i)	Balance at End of Year (9)
1	301 Organization	\$	\$	s	\$	\$	\$
2	302 Franchises	1349					
3	303 Land and Land Rights		[				
4	304 Structures and Improvement	6287					
5	305 Collecting and Impounding	8013					
6	306 Lake, River and Other Intakes		ł				
7	307 Wells and Springs						
8	308 Infiltration Galleries and Tunnels						l I
9	309 Supply Mains			1			
10	310 Power Generation Equipment						
11	311 Pumping Equipment						
12	320 Water Treatment Equipment						
13	330 Distribution Reservoirs and Standpipes						
14	331 Transportation and Distribution Mains						
15	333 Services						
16	334 Meters and Meter Installations	1580				)	
17	335 Hydranis	413					
18	339 Other Plant and Miscellaneous Equipment						
19	340 Office Furniture and Equipment						
20	341 Transportation Equipment		[				
21	343 Tools, Shop and Garage Equipment		· ·	1			
22	345 Power Operated Equipment						
23	348 Other Tangible Plant						<u> </u>
1	Total Plant	\$ 31332	\$	\$	\$	\$	\$

### F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)

Annual Report of Bow Lake Estates Water Wark In

For each department report below descriptions and balances at end of year of projects in process of construction. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amount to prescribed primary accounts for plant in service.

Line No.	Description of Project (a)	Total Charged to Construction Work in Progress (Acct 105) (b)	Estimated Additional Cost of Project (c)
1		\$	\$
2			
3			
4	NONE		
5		, ·	ļ
7	· ·	]	
8			
9			
10	· ·		
11			·
12 13			
13 14		· ·	
15			
16			
17			
18			
19	·		
20			·
	Total	\$	\$

Annual Report of Kau LAKE Estate Water Works Inc

**Class C Utility** 

### F-11 ACCUMULATED

### **DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 108)**

- 1. Report below the information called for concerning accumulated depreciation of utility plant in service at end of year and changes during year.
- 2. Explain any important adjustments during year.
- 3. Explain any difference between the amount for book cost of plant retired, line 4, column (b) and that reported in the schedule F-8 Utility Plant In Service, column (d) exclusive of retirements of nondepreciable property.
- 4. The provisions of account 108 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.

Line No.	item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 5278
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	377
3	Net charges for plant retired:	\$ 5655
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	\$
8	Other (debit) or credit items	
9		
10		
11		
12	Balance at end of year	\$ 5655

### **Balances and Changes During Year**

Baw LAKE Estates Water Works Inc Year Ended December 31, 2007 Annual Report of \_

### **F-12 ANNUAL DEPRECIATION CHARGE**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (C)	Amount (d)
1 2	MBINS	\$ 1580	2.0 %	\$ 32
3	Services	413	2.5	10
5 6	Tanks Pumphouse	8013	2.2	178
7 8	Pump house	6287	2.5	157
9 10			• .	
11 12				
13 .14				
15 16				
17 18				
19 20				
21 22				
23 24	Total	\$ 16293		\$ 377

### F-31 CAPITAL STOCK (Accounts 201 and 204)

- 1. Report below the particulars called for concerning common and preferred stock at end of year.
- 2. Entries on line 2 should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not
- yet been issued.

Line No.	item (a)	Common Stock (Account 201) (b)	Preterred Stock (Account 204) (C)
1	Par or Stated Value Per Share Par	10 381	
2	Shares Authorized	300	NIA
3	Shares Issued and Outstanding	300	
4	Total Par Value of Stock Issued		
5	Dividends Declared Per Share For Year		

### F-35 LONG TERM DEBT (Account 224)

- 1. Report below the particulars concerning long term debt at end of year.
- 2. Give particulars concerning any long term debt authorized by the Commission but not yet issued.

		tint	terëst	
Line No.	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Rate (b)	Payments (c)	Principal Balance At End of Year (d)
1	E Meredith Tilton		0	600
2 .				-
3				
4				
5	Total			\$ 600

Annual Report of BOW LAKE Estates Water Warls: Inc

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**Class C Utility** 

### F-38 ACCRUED AND PREPAID TAXES (Accounts 236 and 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 directly 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.

		BALANCE BEGIN	INING OF YEAR	. Taxea	Taxes		BALANCE EI	ND OF YEAR
Line No.	Type of Tax (a)	Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)	Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1 2 3	Property TATes							
4								
6 7 8	Starte Utility JAN							
9 10 11								
12 13								
14	TOTALS			┨─────				

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### 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 charges in a footnote.

Line No.	tem (a)	Amount (b)
1	Balance beginning of year (Account 271)	. <b>s</b> 17983
2	Credits during year.	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$
6	Charges during year:	
7	Balance end of year (Account 271)	\$ 17983

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

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

Line No.	ltem (a)	Amount (b)
1	Balance beginning of year (Account 272)	\$ /386
2	Amortization provision for year, credited to:	<i>F</i> 9
3	Amortization of Contributions in Aid of Construction (Sch. F-46.4)	//
4	Credit for plant retirement	1485
5	Other (debit) or credit items	
6		
7		[
8	Balance end of year (Account 272)	\$ 1485

### 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 connections charges.

2. Total Credits amount reported on line 11 should agree with Schedule F-46, line 3.

Annual Report of Bow Lake Estate, Water Weaks In

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (C)	Amount (d)
1				\$
2	40.00			
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11	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

- 1. Report, as specified below, information applicable to credits added to Contributions in Aid of Construction received from developers or contractors agreements.
- 2. Indicate in column (b) the form of contribution received.
- 3. Total credit amounts reported on line 11 should agree with Schedule F-46, line 4.

Line No.	Description (a)	Cash or Property (b)	Amount (C)
1			S
2	NONE	]	
3	DUNE		
4			
5			
6			
7			
8	•		
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		\$

### F-46.4 AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 405)

- 1. Report below the particulars concerning the amortization of contributions in aid of construction received from developers or contractors agreements and from main extensions and customer connections 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 contributions in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contributions in Aid of Construction.

Line No.	Class of Property (a)	Cost Besis (b)	Rate (C)	Amount (d)
1 2	MAINS	1,580	20	<b>૩</b> ૨
3 4	Services Pump house	4/3	2.5	10
5 6	Pums house	2,300	2.5	51
7	Lmd	2,300 13,690	MUM	0
9 10				
11	Total	17 983		99

### F-47 OPERATING REVENUES (Account 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. Total Water Operating Revenues, line 8, should agree with schedule F-2, Income Statement, line 1.

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.

		OPERATIN	G REVENUES		DF THOUSAND SOLD (Omit 000)	AVERAGE NO	OF CUSTOMERS
Line No.	Account (a)	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 (1)	Increase or (Decrease) from Preceding Year (9)
1 2 3 4 5	SALES OF WATER 460 Unmetered Sales to General Customers 461 Metered Sales to General Customers 462 Fire Protection Revenue 466 Sales for Resale 467 Interdepartmental Sales	16 199		2494		<i>4 ]</i>	
6	Total Sales of Water	\$ 16199	\$	2494		41	
7	474 Other Water Revenues						
8	400 Total Water Operating Revenues	\$ 16/19	\$				

### **BILLING ROUTINE**

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

1. The period for which bills are rendered. <u>Mrn+h[y</u>

2. The period between the date meters are read and the date customers are billed. \_\_\_\_\_\_ \_\_\_\_\_

Year ended December 31, 2067

Annual Report of Bow Larke Estates Water WOTKS Im

Class C Utility

### F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401)

Enter in the space provided the operation and maintenance expenses for the year.
 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 cois. (d), (e), (i).
 If the increases and decreases are not derived from previously reported figures, explain in footnoles.

5 -	Account (a)	Total Amount for Year (b)	Decrease From Preceding Year (c)	(q)	(•)	()
2	1. SOURCE OF SUPPLY					
	Operation					
3 60(	600 Operation Supervision and Engineering		\$	S	~	
4 60	601 Operation Labor and Expenses					
5 60:	602 Purchased Water					
6 60	603 Miscellaneous Expenses					
7 60	604 Rents					
80	Total Operation	\$	•	\$	\$	•
6	Maintenance					
10 610	610 Maintenance Supervision and Engineering	\$	•		\$	•
11 61	611 Maintenance of Structures and Improvements					
12 61	612 Maintenance of Collecting and Impounding Reservoirs					
13 61	613 Maintenance of Lake, River and Other Intakes					
14 61	614 Maintenance of Wells and Springs					
15 61	615 Maintenance of Infiltration Galleries and Tunnels					
16 61	616 Maintenance of Supply Mains					
17 61	617 Maintenance of Miscellaneous Water Source Plant					
<b>1</b> 8	Total Maintenance	\$	~	s	•	•
19	Totat Source of Supply	\$	\$	~	•	\$
ଷ୍ପ	2. PUMPING EXPENSES					
21	Operation					
22 62	620 Operation Supervision.and Engineering	\$	69	\$	\$	\$
23 62	621 Fuel for Power Production					
24 62	622 Power Production Labor and Expenses					
25 62	623 Fuel or Power Purchased for Pumping	1525				
26 62	624 Pumping Labor and Expenses					
27 62	625 Expenses Transferred-Credit					
28 62	626 Miscellaneous Expenses	000	•			
29 62	627 Rents					
8	Total Operations	\$ /825	~	\$	~	~

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Annual Report of BOW Lake 52 hates Water WOAKS 1x

Year ended December 31, 2007

### Class C Utility

## F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				Increase or			
2. PUMPING EXPENSES (Conifo)     2. PUMPING EXPENSES (Conifo)       3. Multimenteres     Statiminations       600 Multimenteres     Stoppension       621 Maintenance Supervision and Explanentia       623 Maintenance Supervision and Explanentia       624 Maintenance Supervision and Explanentia       641 Chemicalis       642 Operation Supervision and Explanentia       643 Maintenance Supervision and Explanentia       644 Rents       700 Multinenance Supervision and Explanentia       644 Rents       700 Operation Supervision and Explanentia       644 Rents       700 Operation Supervision and Explanentia       644 Rents       701 Operation Supervision and Explanentia       650 Maintenance of Numerices       650 Maintenance of Supervision and Explanentia       650 Maintenances of Supervision and Explanentia       650 Maintenance of Supervision and Explanentia       650 Maintenance of Supervision and Explanent       701 Operation       650 Maintenances Supervision and Explanent       650 Maintenances Supervision and Explanent       703 Maintenances Supervision and Explanent       704 Maintenances Supervision and Explanent	0. N N	Account (a)	Total Amount for Year (b)	Decrease from Preceding Year (c)	(9)	Ĩ	S
Sol Mainteance     Molineance       Sol Mainteance Supervision and Engineering     5     5     5     5     5       Sol Mainteance of Prover Production Equipment     Sol Mainteance of Pruping Equipment     3     5       10 al Oberation     5 <t< td=""><td>31</td><td>2. PUMPING EXPENSES (Cont'd)</td><td></td><td></td><td></td><td></td><td></td></t<>	31	2. PUMPING EXPENSES (Cont'd)					
G10 Multinentice Supervision and Engineering G1 Maintenance of Pumping Equipment G2 Maintenance of Pumping Expenses     5     5     5     5     5       G10 Maintenance of Pumping Equipment G2 Maintenance of Pumping Expenses Total Maintenance of Pumping Expenses     3     5     5     5     5     5     5     5     5       G10 Prenetion G10 Operation G10 Operation G10 Operation G10 Operation G10 Prenetica G10 Ambienticates     3     5	32	Maintenance					
S3 I Maintenance of Structures and Improvements S3 Maintenance of Power Production Equipment S3 Maintenance of Power Production Equipment S4 Operation Supervision and Engineering S4 Operation Maintenance S4 Operation Supervision and Engineering S4 Operation Supervision and Engineering S5 Operation S1 Supervision and S1 Supervision and S1 Supervision and S1 Supervision S1 Sup	ŝ	630 Maintenance Supervision and Engineering	9		•		•
S23 Maintenance of Power Production Equipment       S23 Maintenance of Power Production Equipment       S33 Maintenance       Total Numbrance       Total Numbrance       Total Numbrance       1 Chembrance       3. WATER TREATMENT EXPENSES       3. WATER TREATMENT EXPENSES       1 Chembrance       3. WATER TREATMENT EXPENSES       41 Chemicals       64 Operation       64 Reins       1 Chemicals       63 Maintenance Supervision and Explorenting       64 Reins       1 Chemicals       63 Maintenance of Nucluis and Texplorenting       64 Reins       1 Chemicals       63 Maintenance of Nucluis and Texplorenting       64 Reins       1 Chemicals       63 Maintenance of Nucluis and Texplorenting       65 Maintenance of Nucluis and Texplorenting       65 Maintenance of Nucluis and Texplorenting       65 Maintenance Supression and Explorenting       66 Operation Supervision and Explorenting       66 Corger Features       67 Maintenance Supression and Explorenting       68 Maintenance Supression and Explorenes       68 Corger Features	ह्र	631 Maintenance of Structures and Improvements	•	•	€	\$	<b>A</b>
S33 Maintenance of Pumping Equipment     3 γ γ φ     5     5     5     5     5     5     5     5     5       Total Maintenance     3 witch TRATWENT EXPENSES     3 witch TRATWENT EXPENSES     5     5     5     5     5     5     5       3 witch TRATWENT EXPENSES     3 witch TRATWENT EXPENSES     3 witch TRATWENT EXPENSES     5	35	632 Maintenance of Power Production Equipment					
Totel Maintenence         Totel Maintenence           Totel Maintenence         3. WATER TRATINENT EXPENSES         5. 5705         5 <td>Ŕ</td> <td>633 Maintenance of Pumping Equipment</td> <td>3600</td> <td></td> <td></td> <td></td> <td></td>	Ŕ	633 Maintenance of Pumping Equipment	3600				
Total Pumping Expenses       Total Pumping Expenses         3. WATER TREATMENT EXPENSES       Operation         40 Operation       Operation         64 Operation Supervision and Engineering       \$         64 Chemicals       64 Chemicals         64 Chemicals       64 Chemicals         64 Chemicals       64 Chemicals         64 Chemicals       64 Chemicals         64 Renics	37	Total Maintenance		~			
3. WATER TREATMENT EXPENSES       3. WATER TREATMENT EXPENSES       3. WATER TREATMENT EXPENSES         Operation       Operation       Operation       Operation         640 Operation Supervision and Expinesis       Operation       5       5       5       5         641 Chemicals       641 Chemicals       5       5       5       5       5       5       5       5         641 Chemicals       643 Chemicals       2       5 <t< td=""><td>Ř</td><td>Total Pumping Expenses</td><td>5</td><td>~</td><td></td><td></td><td></td></t<>	Ř	Total Pumping Expenses	5	~			
Operation (4) Operation Supervision and Engineering (4) Chemicals         Operation (4) Chemicals         Componenting (4) Chemicals         S <ths< th="">         S         S</ths<>	39	3. WATER TREATMENT EXPENSES					-
640 Operation Supervision and Engineering       5<	<b>\$</b>	Operation					
641 Chemicals 642 Operation Labor and Expenses 642 Operation Labor and Expenses 643 Miscellaneous Expenses 643 Miscellaneous Expenses 643 Miscellaneous Expenses 650 Maintenance of Structures and Improvements 650 Operation Structures and Expenses 650 Miscellaneous Expenses 650 Miscellaneous Expenses	41	640 Operation Supervision and Engineering	•	~	~	-	•
642 Operation Labor and Expenses 643 Miscellaneous Expenses ムム 644 Rents 10al Operation Maintenance Supervision and Engineering 650 Maintenance of Nucutores and Improvements 650 Operation Supervision and Engineering 661 Storage Facilities Expenses 663 Miscellaneous Expenses 665 Miscellaneous Expenses	42	641 Chemicais			• *	•	•
643 Miscellaneous Expenses ィック 644 Rents Total Operation Naintenance 650 Maintenance Supervision and Engineering 650 Maintenance Supervision and Engineering 650 Maintenance Supervision and Engineering 651 Maintenance of Structures and Improvements 652 Maintenance Supervision and Engineering 665 Maintenance Supervision and Engineering 665 Maintenance Supervision and Distribution Linée Expenses 665 Miscellaneous Expenses	£3	642 Operation Labor and Expenses					
644 Rents       544 Rents       544 Rents       544 Rents       544 Rents         Tolat Operation       Maintenance       5       5       5       5         650 Maintenance Supervision and Engineering       651 Maintenance of Structures and Improvements       5       3       5	\$		2043				
Total Operation MaintenanceSource <td>45</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	45						
Maintenance       Maintenance         650 Maintenance Supervision and Engineering       651 Maintenance         651 Maintenance Supervision and Engineering       651 Maintenance of Structures and Improvements         652 Maintenance of Structures and Improvements       552 Maintenance         652 Maintenance       652 Maintenance         101al Water Treatment Equipment       5         7 A. TRANSMISSION AND DISTRIBUTION EXPENSES       5         0 Deration       5         660 Operation Supervision and Engineering       5         661 Storage Facilities Expenses       5         663 Meter Expenses       5         664 Customer Installations Expenses         665 Miscelleneous Expenses	<b>8</b>	Total Operation	5420 \$	\$	s	~	~
650 Maintenance Supervision and Engineering       650 Maintenance Supervision and Engineering         651 Maintenance of Structures and Improvements       652 Maintenance of Structures and Improvements         652 Maintenance of Structures and Improvements       5       5       5       5       5         652 Maintenance       Total Water Treatment Equipment       5       5       5       5       5       5       5         7 Orlal Water Treatment Expenses       1 TRANSMISSION AND DISTRIBUTION EXPENSES       5	47	Maintenance					
651 Maintenance of Structures and Improvements       651 Maintenance of Water Treatment Equipment         652 Maintenance of Water Treatment Equipment       5	<b>4</b> 8	650 Maintenance Supervision and Engineering					
652 Maintenance of Water Treatment Equipment     5     5     5     5       Total Maintenance     5     5     5     5       Total Maintenance     5     5     5     5       Total Water Treatment Expenses     0     5     5     5     5       A. TRANSMISSION AND DISTRIBUTION EXPENSES     0     5     5     5     5       Operation     0     0     5     5     5     5       660 Operation Supervision and Engineering     5     5     5     5       661 Storage Facilities Expenses     661 Storage Facilities Expenses     5     5     5       663 Meter Expenses     664 Customer Instellations Expenses     665 Miscellaneous Expenses     5     5     5	49	651 Maintenance of Structures and Improvements					
Total Maintenance55555Total Water Treatment Expenses575554. TRANSMISSION AND DISTRIBUTION EXPENSESOperationG60 Operation Supervision and Engineering5555661 Storage Facilities Expenses663 Meter Expenses663 Meter Expenses665 Miscellaneous Expenses665 Miscellaneous Expenses	20	652 MaIntenance of Water Treatment Equipment			-		
Total Water Treatment Expenses       \$ 204/2       \$ 5 <td>51</td> <td>Total Maintenance</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td>	51	Total Maintenance	\$	\$	\$	\$	\$
4. TRANSMISSION AND DISTRIBUTION EXPENSES         4. TRANSMISSION AND DISTRIBUTION EXPENSES         Coperation         0 Operation         0 Operation <td>52</td> <td>Total Water Treatment Expenses</td> <td>8</td> <td>\$</td> <td>\$</td> <td>\$</td> <td>~</td>	52	Total Water Treatment Expenses	8	\$	\$	\$	~
Operation       Operation         660 Operation Supervision and Engineering       \$<	53	4. TRANSMISSION AND DISTRIBUTION EXPENSES					
660 Operation Supervision and Engineering       \$ </td <td>54</td> <td>Operation</td> <td></td> <td></td> <td></td> <td></td> <td></td>	54	Operation					
	55	660 Operation Supervision and Engineering	•	69	*	•>	\$
	56	661 Storage Facilities Expenses					
	57	662 Transmission and Distribution Lines Expenses					
_	58	663 Meter Expenses					
	59	664 Customer Installations Expenses					
	8	665 Miscellaneous Expenses					

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**Class C Utility** 

# F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Bou Lake Estates Water Works Inc

Line No.	Account (a)	Total Amount for Year (b)	Incresse or Decrease from Preceding Year (c)	(d)	(0)	(1)
63	TRANSMISSION AND DISTRIBUTION EXPENSES (Cont'd)					
64	Operation	ļ				
65	666 Rents					
66	Total Operations	\$	\$	\$	\$	\$
67	Maintenance					
68	670 Maintenance Supervision and Engineering	\$	\$	\$	\$	\$
69	671 Maintenance of Structures and Improvements					· ·
70	672 Maintenance of Distribution Reservoirs and Standpipes					
71	673 Maintenance of Transmission and Distribution Mains					
72	674 Maintenance of Fire Mains			ľ		
73	675 Maintenance of Services					
74	676 Maintenance of Meters					
75	677 Maintenance of Hydrants					
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$	\$	\$	\$	\$
78	Total Transmission and Distribution Expenses	\$	\$	\$	\$	\$
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	\$	{	S	\$	\$
62	902 Meter Reading Expenses				-	
83	903 Customer Records and Collection Expenses					
84	904 Uncollectible Accounts				4	
85	905 Miscellaneous Customer Accounts Expenses			<u> </u>		ļ
86	Total Customer Accounts Expenses	\$	\$	\$	\$	\$
87	6. SALES EXPENSES					
88	Operation					
89	910 Sales Expenses	\$	\$	\$	\$	

Annual Report of Bow Lake 5 states Water Works Inc

1351

Year ended December 31,  $\frac{a^{200}}{2}$ 

Class C Utility

# F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Lin <del>e</del> No,	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(e)	(1)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES					
94	Operation	1				
95	920 Administrative and General Salaries	\$	s	s	\$	s
96	921 Office Supplies and Other Expenses	908				
97	922 Administrative Expenses Transferred-Cr.					
98	923 Outside Services Employed	3,002				
99	924 Property Insurance	,				
100	925 Injuries and Damages					
101	926 Employee Pansions and Benefits					
102	927 Franchise Requirements					
103	928 Regulatory Commission Expenses	520				
104	929 Duplicate Charges Cr.					
105	930 Miscellaneous General Expenses	120	•		]	
106	931 General Rents	800	-			
107	Total Operation	\$ 5350	5	\$	\$	\$
108	Maintenance					
109	950 Maintenance of General Plant \$	\$	\$	S .	\$	
110	Total Administrative and General Expenses	\$ 5350	5	\$	\$	\$
111	Total Operation and Maintenance Expenses	\$	\$	\$	\$	5
	SUMMARY O	F OPERATION AND M	AINTENANCE EXPEN	ISES		
	Functional Classification (a)			Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses			\$	\$	\$
113	Pumping Expenses			5775		
114	Water Treatment Expense			8042		
115	Transmission and Distribution Expenses					
116	Customer Accounts Expenses					
117	Sales Expenses					
118	Administrative and General Expenses			5350	<b></b>	<u> </u>
119	Total			\$ 13167	\$	\$

Annual Report of

**Class C Utility** 

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

Bou Lake Estates Water Works Inc Year Ended December 31, 2007

- 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, lines 6 and 7, respectively, and applicable balance sheet account schedules.

Line No.	· <b>ite</b> m (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment			
.2	Account 406	\$ · · ·		\$
3				
4				
5				
6				
7				
8				
9	TOTAL	\$		\$
10	Amortization Expense - Other Account 407	\$		\$
11	Franchises			
12	F ((m)(1/3*)	1,349	5.0	67
13		-		
14				
15				
16		,		
17				
18	TOTAL	\$ 1.349		s 67

Year ended December 31, 2007

Annual Report of Bro bake Estates Water Workes Inc

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**Class C Utility** 

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

- 1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 2. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local".
- 3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f).
- 4. For any tax for which it was necessary to apportion to more than one account, state in a footnote the basis of apportioning such tax.
- 5. The total laxes charged as shown in column (b) should agree with amounts shown by column (d) of schedule F-38 "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.

	Total Taxes	Operating Income			
Class of Tax (a)	Charged During Year (b)	Taxes Other Than Income (Account 408) (c)	Operating Income Income Tsxes (Account 409.1) (d)	Other Income & Deductions Income Taxes (Account 409.2) (e)	Extraordinary Items Income Taxes (Account 409.3) (1)
FEDERAL	\$	\$	\$	\$	\$
07175					
SIAIE					
Share Will T					
Jare Utiling Ing	-0-				
					1
LOCAL		1			
					1
Por Seture Torre			l i i i i i i i i i i i i i i i i i i i	ļ	
NORT LOTATE INTES	695				1
				1	1
			<b>_</b>		
TOTALS	\$ 695	s	\$	\$	\$
-	FEDERAL STATE State Utility Tay	FEDERAL S STATE State Utility Tay LOCAL Real Estate Tayes 695	FEDERAL S S STATE State Utility Tay LOCAL Rowl Estate Tayes 695	FEDERAL S S S S STATE State Utility Tay LOCAL Real Estate Tates 695	FEDERAL S S S S S STATE State LOCAL Real State Tates 695

Annual Report of Bos Lake Estates Water Works Inc.

**Class C Utility** 

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

Report below 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 maxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 1992
2	Income taxes per Income Statement, schedule F-2 plus any adjustments to	,,,,=
	Retained Earnings. account 217.	
3	Other reconciling amounts	
4	Add Dep'n per F-2	345
5		
6	Less Dep'n per 1120 s	(736)
7		0 2 3 2 3
8		
9		
10		
11		
12 13		
13		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal Taxable Net Income	s 1601
26	Computation of Tax:	
27	Respondent is An "S" CORPRATION UNDER Internet	
28 29	Resenue Code As such, it is Not subject to	
30		
31	Folgery / Income Tayes.	
32		
33	Respondent Tis a Cust bis Tanpayon	1
34	N=Spinkin7 15 A (45) bis JAnpayon	
35		
36		
37		

Annual Report of Bow Lake Estates Water Works In Year Ended December 31, 2007

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**Class C Utility** 

# 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 Number Charged (c)	Amount (d)
1				s
2	NONTS			
3				
4				
6				
7				
8				
9				
10				
11		1		
12 13		1		
13				
15				
16				
17		1		
18				
19				
20				
21 22				
23				
24				
25		1		
26	·	]		
27		]		
28				
29				
30 31				
32		1		
33		1		
34				
35				
36				
37		-Total		s

## **F-58 DISTRIBUTIONOF 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 cleaning accounts a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)		Direct Payroll Distribution (b)	Payro to C	cation of Il Charged Clearing counts (c)		Total (d)
1	Operation						
2	Source of Supply	s	0		0	5	0
3	Pumping		-				<u> </u>
4	Water Treatment			1			
5	Transmission and Distribution						
6	Customer Accounts		•				
7	Sales						
8	Administration and General						
9	Total Operation	\$		\$		\$	
10	Maintenance						
11	Source of Supply					1	
12	Pumping	ſ					
13	Water Treatment	[					
14	Transmission and Distribution					1	
15	Administrative and General				·		
16	Total Maintenance .	\$		\$		\$	
17	Total Operation and Maintenance						
18	Source of Supply (Lines 2 and 11)	\$					
19	Pumping (Lines 3 and 12)						
20	Water Treatment (Lines 4 and 13)			1			
21	Transmission and Distribution (Lines 5 and 14)					ł	
22	Customer Accounts (Line 6)						
23	Sales (Line 7)						
24	Administrative and General (Lines 8 and 15)						
25	Total Operation and Maintenance (Lines 18 - 24)	\$		\$		\$	
	Utility Piant						
26	Construction (by utility departments)	\$				\$	
27	Plant Removal (by utility departments)						
28	Other Accounts (Specify):					[	
29							
30	ļ						
31							
32						<u> </u>	
33					<u></u> -		
34	ł						
35	T						
36	Total Other Accounts	<u>\$</u>		\$		\$	
37	Total Salaries and Wages	\$	0	S	0	\$	0

# Annual Report of Bow Lake Estates Water Wryks In

#### **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 (s)	Thousand Gallona Sold (b)	Revenue (c)	Average Number of Cuatomera (d)	Thousand Gais. Sales per Customer (e)	Revenue per Thousand Gals. Sold (1)
1	Unmetrine Service			41	2,494	
2		Ā	1 marca			
з		∧				
4						
5					2.101	
6	Totala, Account 460 Unmetered Sales to General Cuatomera		\$		2,494	
7						
8				· ·		
9						
10			}			
11	The base week AR4 Material Colors to Constant Custometry		le		<b>_</b>	
12	Totals, Account 461 Metered Sales to General Customera		e	<b>}</b>	∔	<u> </u>
13	Totals, Account 462 Fire Protection Revenue		le	<u> </u>	┼───────	
14	Totala, Account 466 Salea for Resale	├ <u>─</u> ────────	+ <u>*</u>	╂─────	<u>+</u>	
15	Totals, Account 467 Interdepartmental Sales	<u> </u>	•   •		2 494	<del> </del>
16	TOTALS (Account 460-467)		>		<u>ø 77'</u>	<u></u>

:elsQ

#### Class C Utility

#### S-2 WATER PRODUCED AND PURCHASED

Total Produced and	L	(in 1000 gals.)	WATER PURCHAS		Total Water	
Purchased and Purchased (in 1000 gals.)	Name of Seller:	Name of Seller:	Name of Seller:	Name of Seller:	Produced (in 1000 gals.)	
140						Jan
59/						Leb.
59/						Mar
_59/						Apr
el/						Yew
680	·					unr
978	<u>-</u>					101
323						- Dny
A98	├ <b>}</b>					des
150						Oct
e51						^oN
le!						Dec
K3K C						JATOT

(i.eleg 0001 ni) wolf yed .xeM

# S-3 SURFACE SUPPLIES, SPRINGS, OTHER SOURCES

Total Production For Year (in 1000 gals.)	Production Production (GPD)	Sefe Yield (GPD)	Treatment*	Protective Land Owned (acres)	Drainage Area (.fm .pz)	EJev.	edĄj	.G.NemaN
				{				ANAN

· Chlorination, Elitration, Chemical Addition, Other

## **S-4 WATER TREATMENT FACILITIES**

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

# S-5 WELLS

Name/I.D.	Туре"	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.)
<u> </u>	DRiven 5	16	1991		38.5	60.0	5.0	609
2 بھ	Dub e	243	1991		43.0	60.0	5.2	1,885
						└──── ── -── - ├─── -── -		
				·	<u> </u>			
							·	·
· · · · · · · · · · · · · · · · · · ·								
	_				· · · · · · · · · · · · · · · · · · ·			

1 43 Ł

\* Dug, Driven, Gravel-Packed, Bedrock \*\* Chlorination, Eiltration, Chemical Addition, Other

• `

#### **ENOITATE 4MU9 8-8**

.

(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)

Treatment	ور جو	Atmospheric Storage (gals.) 500	י <u>אלא</u> דסר אפצר דסר אפצר דסר אפצר	(abw) (abacity (final and	کری Fargest HP of	Number of Pumps 2	Area Served	.G.NemaN 5197
		·			·			

Excluding fire pumps

.. Chlorination, Elitration, Chemical Addition, Other

\_Year ended December 31, 200\_\_\_\_

Mund Hand Cox Lox Lox Lot Under Long

#### Class C Utility

#### S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside pump stations)

							······
				· · · · · · · · · · · · · · · · · · ·			
					·		
					<b></b>		
the barren to the second	9000	Louis	135/	0052	6tecl	AUNSCOUL	Necessary
Kapper 53 and mary	7.801	man	1631	000 5	1+75	samte	1100000
		Covered		('sis6) ezis		Lype	·
bevre2 serA	Overtiow Elev.	/uedO	Yeat Yeat	/ •1==) •=12	Material		.G.NemaN
	malhavi	/4440			L	L	

# S-8 ACTIVE SERVICES, METERS AND HYDRANTS

(Include Only Property Owned by the Utility)

Hydrants	Municipal:			Private:								 
Meters								 г <del></del>		·7	·	 
Fire Services						}		 				 
Non-Fire Services						·		 				 
	<i>"</i> %	" <sup>1</sup> /c	" <b>L</b>	"¥ıl	5,,	3,,	" <b>t</b>	 "8	"0L	13,		 letoT
	/	NON						 				 <u> </u>

# S-9 NUMBER AND TYPE OF CUSTOMERS

2/10	(3/00	14	0	0	a	11
Sessonal*	Year-Round'	latoT	lagioinuM	Industrial	Commercial	isiinebiseA

• Denote with "(3)" film etoned •

# **EVIAM NOITURIATEID DNA NOISEIMENAAT 01-E**

(Length of Mains in Feet)

latoT			Copper	Calv. Steel	friemeO	ettensit	Plastic Non-PVC	ЬΛС	1880) no1i	Ductile	
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		<u> </u>	<b> </b>	<b>}</b>	┨	<b>├</b> ────	·}		<b></b>	}	۹۳ ۳
		<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	·}				
		ļ		<b> </b>	<u> </u>		<b></b>				15,
		l	L	l	<b> </b>	L	·				
							<b></b>				. "91
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					h	<b>}</b>	┨────┤				<b>48</b> ,
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# STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION

# Concord



 ANNUAL REPORT UNTERED DEM CHECKED AUDITED SUMMARIZED	SIGNED 2/14/10 DB 2/04 SH Rd 2/24/10
CLOSED	

# Water Utilities - Class C

# ANNUAL REPORT OF

Bow LAKE Estates Water WDEKS 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, 2008

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

Name	Strale-	DEiver	¢		-
Title	PRES				-
Address _	PDBO	x 180	BARRIngton	NH	03825
	e Number		-		-

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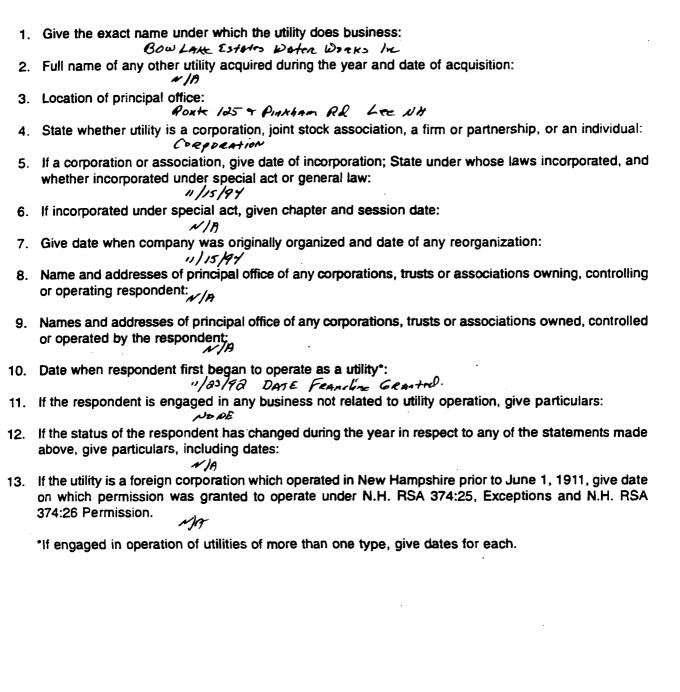
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# A-1 GENERAL INSTRUCTIONS

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

# A-2 IDENTITY OF RESPONDENT



A-3 OATH ANNUAL REPORT of BOW LAKE Estates Water Dreks Inc. TO THE STATE OF NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION For the year ended December 31, 2008 State of New Hampshire County of \_\_\_\_\_\_ ss. and Treasuren T We, the undersigned, \_\_\_\_\_ of the Bas Lake Estates Water Water Locks 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. (or other chief officer) Treasurer (or other officer in charge of the accounts) Subscribed and sworn to before me this day of \_\_\_\_\_ 200 PAUL J. DIBONA, Notary Public My Commission Expires April 9, 2013

## **A-4 LIST OF OFFICERS**

\*Includes compensation received from all sources except directors fees.

Line No	Title of Officer	Neme	Residence	Compensation*
2	President Vice President Screctmey	Stanley Oliver	PEOUme R& BARRINGEN DH	- 0-
4 5 6		Enni RaliL	1 HARbon Place, Poetsmouth Har	
7 8 9				
10				

14

#### LIST OF DIRECTORS

Line No	Name	Residence	Length of Term	Tarm Expires	No. of Meetings Attended	Annual Fees
11 12	Stanley Oliver	PROVINCE Rel Barreinston NH	Parepetur 1	NIN	A11	-0-
13			,			
14			1			]
15						
16				ł		ł
17				ļ		ļ
18 19				ļ		
20						
21						
22					1	
23						
24			1			
25	List Directors' Fee per meeting			<u> </u>		

មួយ

## **A-5 SHAREHOLDERS AND VOTING POWERS**

Ltne No		· · · ·						
1	Indicate total of voting power of security holders at close of year; 300 Votes; /							
2	Indicate total number of shareholders of record at close of year	<b>A 1</b>						
Э								
4								
5								
7	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.:							
l	(Section 7, Chapter 182, Laws of 1933)							
		·						
			No. of	Number of Shares Owned				
	Name	Address	Votes	Common	Preferred			
8	Stanley DLiver	PROVINCE ROAD BARRINGTON NH	360	300	-0-			
9		VEOULLEE KDALL MAKRINGTUN JUII	Ŭ		1			
10								
12								
13			[					
14								
			4	ļ				
15								
15 16		· · · · · · · · · · · · · · · · · · ·						
16 17								
16 17 18								
1 <del>6</del> 17								

#### 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 served and the number of customers.

Line No	Town	Population of Area	Number of Customers	Line No	Town	Population of Area	Numb- of Custor: ars
					Sub-Totais Forward:		
1	Stre & Frond BOW Lake Estatos		41	16	u		}
2		105		17			
3	BOW LAKE	í		18			
4	ronstro)			19			
5	•			20			
6		ĺ		21		· ·	
7				22			
8				23			
9				24		[	
10				25			
11				26			
12			T.	27			
13				28			
14				29			
15	Sub Totals Forward:			30	Totals:	105	41

#### 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 paic or due each.

Line No	Name	Address	Amount
			\$
2			•
3	NONE		
4			
5			
6			
7			
8			
9			·
10			
11			
12			
13	·		
14			
15	Total		S

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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.

					Amount Paid or Accured	Diatribu	ilon of Accruais or P	ayments
Line No. (a)	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Sarvices (e)	for Each Class (f)	To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (I)
1 2 3 4 5 6 7 8 9	YANKER Pumps Filter Co	ORA 1 PYRCOMEN T	קונת	600 to Fr. Fr. 1 throton Regrants ~ pt 2010 T. Of Firm Spore ~ Allower istration				
10				Totals	\$	\$	s	\$

Have copies of all contracts or agreements been filed with the Commission?  $\nu/\mu$ 

00

	Detail of Distributed Charges to Operating Expenses (Column h)							
Line No.	Contract/Agreement Name	Account No.	Account Title	Amount				
12 13	Yonker Pomp + Filter Co	633	MAMI	63/5				
14 15 16		931	Rents	800				
17 18								
19 20								
21 22	· · · · ·		Total	\$ 7/15				

Year ended December 31, <u>2008</u>

Annual Report of Bow Lake Estates Water Works In-

(C)

**Class C Utility** 

#### A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

Line No.	Name of Officer, Director or Affiliate	Identification of Service or Product	Amount	Name and Address of Affiliate Entity
1 2 3 4 5 6	Ymakee Pump + Filtre Co Stanley Dliver, owner	Water Filhestion Repaires ~ Monsterance, general ~ Administration		YANKE Pump + Filter Co PD BOX 180 BARRINGton, NH 03421
7 8 9 10 11 12				
13 14 15 16 17 18 19 20				

Business Agreement, for this schedule, shall mean any oral or written business arrangement which binds the concerned parties for products or services during the reporting year and future years. Although the Respondent and/or other companies will benefit from the arrangements, the officer or director is, however, acting on behalf or for the benefit of other companies or persons.

t all const	List all transactions involving services and pr & construction services; repairing and services purchase or transfer of various products.	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; all rental transactions; sale, purchase or transfer of various products.	management, legal and ac ied; leasing of structures,	counting services; computer sel land and equipment; all rental Annuel Charges	uter services; engineeri rental transactions; sa Charges
e e S	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	(P) urchased or (S) otd	Amount
- 0 0 4 5	Yanker Primp & Filke Co	Kiltertion Services, RAM And Administration	Den: Agamini	d	2112
9 ~ 8				·	
o 2 ∶ 3					
13					
8 1 8 6 %					

\_\_\_\_Year ended December 31, abot

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Annual Report of \_\_\_\_

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

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

Columnar instructions are as follow:

- (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 (1)
1						
2	1/10					
4	10 500					
5	•					
6						
8						
9						
10						
12					 	

Annual Report of Bow Vake Estates Water Warks In. Year Ended December 31, 2008

# 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.
- 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. MONE
- 4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. NONE
- 5. Extensions of system (mains and service) to new franchise areas under construction at end of year.
- 6. Extensions of the system (mains and service) put into operation during the year. NOWE
- 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. NUME
- 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. *NWE*
- 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. *NON* E
- 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. MON E
- 12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. NONE
- 13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations. المعرف المع
- 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.
- 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 such person had a material interest.

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Annual Report of Boo Lake Estates Water Darks In Year Ended December 31, 2008

**Class C Utility** 

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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)
	UTILITY PLANT				
1	Utility Plant (101-105)	F-6	s <u>3/332</u>	s _ 3/,332 _	
2	Less: Accumulated Depr. and				
	Amort (108-110)	F-6	7616	7,140	476
3	Net Plant	-	\$	S	\$
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	<u>\$</u> 237/6	\$ 24/92	\$ (476)
	OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)	•	s	s	s
7	Less: Accumulated Depr. and Amort. (122)	-	-		-
8	Net Nonutility Property	-	5	<u> </u>	S S
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-	\$	S	\$
	CURRENT AND ACCRUED ASSETS	1			
12	Content and accrited assets Cash (131)	_	\$ 12370	s 13438	s (1168)
13	Special Deposits (132)		\$ 12370	• /0/00	• (160)
14	Accounts Receivable Net (141-143)				
15	Plant Materials and Supplies (151)				
16	Prepayments (162-163)				
17	Miscellaneous Current and	1		· ·	
	Accrued Assets (174)	-	2682	2682	
18	Total Current and Accrued Assets	.	\$ 15052	\$ 16/20	\$ (1168)
		ł			
	DEFERRED DEBITS				
-	Miscellaneous Deferred Debits (186)	•	\$	S	\$
20	Accumulated Deferred Income				
	Taxes (190) Total Deferred Debits	•	<u> </u>		
21	TOTAL ASSETS AND OTHER DEBITS	-  -	s s 38768	\$	\$
	IUTAL ASSETS AND OTHEN DEBITS		\$ 38768	\$ 40312	\$ (1544)

- 1-1

**Class C Utility** 

Line No.	Accounts Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	increase or (Decrease) (e)
	EQUITY CAPITAL				
1	Common Stock Issued (201)	F-31	\$ 10381	\$ 10381	s —
2	Preferred Stock issued (204)	F-31		,	
3	Other Paid in Capital (211)	-			
4	Retained Earnings (217)	F-3	287/	4415	(1544)
5	Proprietary Capital (Proprietorships and	F-4	001		_
	partnerships only) (218)				
6	Total Capital		\$ 13252	\$ 14796	\$ (1544)
	LONG TERM DEBT				
7	Other Long-Term Debt (224)		\$ 600	\$ 600	<u>s</u>
· 1	Other Long-Term Debt (224)				
	CURRENT AND ACCRUED LIABILITIES				
8	Accounts Payable (231)	-	\$ 7451	\$ 7451	s —
9	Notes Payable (232)	•			
10	Customer Deposits (235)	•			
11	Accrued Taxes (236)	•			
12	Accrued Interest (237)	-			
13	Miscellaneous Current and		0.14	0.00	
	Accrued Liabilities (241)	•	868	868	
14	Total Current and Accrued Liabilities	•	<u>\$ 8319</u>	\$ <u>83</u> /1	s –
	OTHER LIABILITIES				
15	Advances for Construction (252)		s	s	s
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment				
ł	Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction-		16 597	. 16597	_
	Net (271-272)	F-46			
20	Accumulated Deferred Income				
	Taxes (281-283)	-			
21	TOTAL LIABILITIES AND CAPITAL	ľ	\$ 38768	\$ 40312	\$ (/544)

# **F-1 BALANCE SHEET** Liabilities and Capital

Li∩e No.	Accounts Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	increase or (Decrease) (e)
	Utility Operating Income		(2,182)	11 100	s (3017)
1	Operating Revenues (400)	F-47	s /3/82	s /6/49	s (3017)
2	Operating Expenses:	1			
3	Operation and Maintenance				
	Expense (401)	F-48	<i> 326 </i> 377	/3/67	94
4	Depreciation Expenses (403)	F-12	377	327	_
5	Amortization of Contributions in Aid of		(99)	(99)	
	Construction (405)	F-46.4	( ( ( ) )	( 77)	
6	Amortization of Utility Plant Acquisition				
	Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49	67	67	
8	Taxes Other Than Income (408)	F-50	1120	695	425
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	673	
10	Total Operating Expenses		\$ 14726	\$ 14207	\$ 519.
11	Net Operating Income (Loss)		\$ (1544)	\$ 1992	\$ (3536)
12	OTHER INCOME AND DEDUCTIONS			· ·	
13	Interest and Dividend Income (419)	-	\$	\$	\$
14	Allow, for Funds Used During				
	Construction (420)	-		(	ł
15	Nonutility Income (421)	-			
16	Gains (Losses) from Disposition of				
	Nonutility Property (422)	-			
17	Miscellaneous Nonutility Expenses (426)	-			
18	Interest Expense (427)	-			1
19	Taxes Applicable to Other Income				
	(409.2, 410.2, 411.2, 412.2)	-			
20	Total Other Income and Deductions		\$	\$	\$
21	NET INCOME (LOSS)	ľ	\$ (1544)	\$ 1992	\$ (3536)

#### **F-2 STATEMENT OF INCOME**

/nc\_\_\_\_\_ Year Ended December 31, 2008

**Class C Utility** 

#### F-3 STATEMENT OF RETAINED EARNINGS (ACCOUNT 217)

1. Report below the particulars for each category of Retained Earnings.

2. Explain and give details of changes effected during the year.

Annual Report of \_

3. State balance and purpose of each appropriated Retained Earnings amount at end of year.

Do Lake Estates Water WRAKS

Line No.	item (a)	Appropriated (b)	Unappropriated (c)
1	Balance beginning of year	S	\$ 4415
2	Changes during the year (specify):		\$ 4415 (1544)
3			(1544)
4			
5		[	1
6			
7			
8	·		
9	Balance at end of year	\$	\$ 2871

# F-4 STATEMENT OF PROPRIETARY CAPITAL (ACCOUNT 218)

(for proprietorships and partnerships only)

- 1. Report below particulars concerning this account.
- 2. Explain and give particulars of important adjustments during the year.

Line No.	item (a)	Amount (b)
1	Balance beginning of year	S
2	Changes during the year (specify):	
3		
4		
5	NA	
6		
7		
8		
9	Balance at end of year	\$

/ Year Ended December 31, . 2000

#### **F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION**

- 1. 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 outside of the current asset and liability groups.
- 2. Under "Other" specify significant amounts and group remaining amounts.

Annual Report of Bor LAKE SStution Water Donks

- 3. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
- 4. Codes:
  - (A) Bonds, debentures and other long-term debt.
  - (B) Net proceeds and payments.
  - (C) Include commercial paper.
  - (D) 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.
- 5. Clarifications and explanations should be listed on the following page.

Line No.	Sources of Funds (a)	Current Year 192005 (b)	Prior Year 19_0007 (c)
1	Internal Sources:	\$	\$
2	Net Income	(1544)	1952
3	Charges (Credits) to Income Not Requiring Funds:		
4	Depreciation	327	377
5	Amortization	67	377
6	Deferred Income Taxes and Investment Tax Credits (Net)		
7	Capitalized Allowance for Funds Used During Construction	(55)	(99)
8	Other (Net)		<u> </u>
9	Total From Internal Sources	\$ (1199)	\$ 2337
10	Less dividends - common	erry	
11	Net From Internal Sources	\$	\$
12	EXTERNAL SOURCES:	\$	\$
13	Long-term debt (A) (B)		
14	Common Stock (B)		
15	Net Increase In Short Term Debt (C)		
16	Other (Net)		
17			
18	Total From External Sources	\$	\$
19	Other Sources (D)	\$	\$
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided	\$ (1199)	\$ 2337

Annual Report of Bow Lake Estates Water Weaks In Year Ended December 31, 200

**Class C Utility** 

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

Line No.	Application of Funds (a)	Current Year 19 (b)	Prior Year 19 (c)
23	Construction and Plant Expenditures (incl. land):	s	\$
24	Gross Additions		
25	Water Plant		
26	Nonutility Plant		
27	Other		
28	Total Gross Additions	\$	\$
29	Less: Capitalized Allowance for Funds Used During Construction		
30	Total Construction and Plant Expenditures	\$	
31	Retirement of Debt and Securities:		
32	Long-Term Debt (A) (B)		
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (C)		
35	Other (Net)		
36			
37			•
38	Total Retirement of Debt and Securities	\$	\$
39	Other Resources were used for (D)	· · · · · · · · · · · · · · · · · · ·	
40	Net Increase in Working Capital Excluding Short Term Debt	\$	\$
41	Other		
42	Total Financial Resources Used	\$ 0	5 7

# **NOTES TO SCHEDULE F-5**

# F-6 UTILITY PLANT (ACCOUNTS 101-105) AND ACCUMULATED DEPRECIATION AND AMORTIZATION (ACCOUNTS 108-110)

Line No.	Account (a)	Ref. Sch. (b)		Current Year End Balance (c)		Previous Year End Balance (d)		increase or (Decrease) (e)
1	Plant Accounts:							
2	Utility Plant in Service-Accts 301-348 (101)	F-8	s	31332	s	31332	s	
3	Property Held for Future Use (103)	-						
4	Utility Plant Purchased or Sold (104)	F-8						
5	Construction Work in Progress (105)	F-10						
6	Total Utility Plant	•	\$	3/332	5	3/332	\$	_
7	Accumulated Depreciation & Amortization:							•
8	Accumulated Depreciation (108)	F-11		6032		5655		377
9	Accumulated Amortization (110)	-		1584		1485		99
10	Total Accumulated Depreciation & Amortization	-	\$	7616	s	7/40	S	476
11	Net Plant .		\$	237/6	\$	24192	\$	(476)

# 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.

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

Year ended December 31, 2008

**Class C Utility** 

### F-8 UTILITY PLANT IN SERVICE (ACCOUNTS 101 and 104)

(in addition to Account 101, Utility Plant in Service, this schedule includes 104, Utility Plant Purchased or Sold)

1. Report below the original cost of water plant in service according to prescribed accounts.

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- 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 (I). Include also in column (I) 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 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.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (C)	Retirements (d)	Adjustments (e)	Transfera (f)	Balance at End of Year (g)
1	301 Organization	\$	5	s	s	s	\$
2	302 Franchises		{			1	
3	303 Land and Land Rights	1349	1			]	
4	304 Structures and Improvement	13690	•	[		1	
5	305 Collecting and Impounding	6287					
6	306 Lake, River and Other Intakes	8013					
7	307 Wells and Springs					1	
8	308 Infiltration Galieries and Tunnels						
9	309 Supply Mains						
10	310 Power Generation Equipment			ł			•
11	311 Pumping Equipment						
12	320 Water Treatment Equipment		· ·				
13	330 Distribution Reservoirs and Standpipes	ĺ					
14	331 Transportation and Distribution Mains			1			
15	333 Services	]					
16	334 Meters and Meter installations	1580					
17	335 Hydrants	413					
18	339 Other Plant and Miscellaneous Equipment			· ·			
19	340 Office Furniture and Equipment	1					
20	341 Transportation Equipment	l		1			
21	343 Tools, Shop and Garage Equipment	1					
22	345 Power Operated Equipment						
23	348 Other Tangible Plant					+	
	Total Plant	s 31332	\$	5	\$	\$	\$

### F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)

Annual Report of Bow Lake Estates Water Works In

For each department report below descriptions and balances at end of year of projects in process of construction. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amount to prescribed primary accounts for plant in service.

Line No.	Description of Project (a)	Total Charged to Construction Work in Progress (Acct 105) (b)	Estimated Additional Cost of Project (c)
1		S	\$
2			
3			
4	NONE		
5			
6			
7			
8 9			
10			
11			
12			
13			
14			
15			
16			
17			
18	•	· · ·	
19			
20			
	Total	\$	\$

F-11 ACCUMULATED

### **DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 108)**

- 1. Report below the information called for concerning accumulated depreciation of utility plant in service at end of year and changes during year.
- 2. Explain any important adjustments during year.

٠.

- 3. Explain any difference between the amount for book cost of plant retired, line 4, column (b) and that reported in the schedule F-B Utility Plant In Service, column (d) exclusive of retirements of nondepreciable property.
- 4. The provisions of account 108 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.

Line No.	item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$ 5655
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	377
3	Net charges for plant retired:	\$ 6032
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	_
7	Net charges for plant retired	s
8	Other (debit) or credit items	
9		
10	'	
11		
12	Balance at end of year	\$ 6032

### **Balances and Changes During Year**

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Baw bake Estates WAter Works Inc Year Ended December 31, 2008

**Class** C Utility

### **F-12 ANNUAL DEPRECIATION CHARGE**

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Arnount (d)
1 2	Mains	\$ 1580	2.0 %	\$ 37
3	Services	413	2.5	10
5 6	TAIKS Pumphouse	8013	<b>J</b> .Z	178
. 7 8	Pump house	6287	25	157
9 10				
11 12				
13 .14				
15 16				
17 18				
19 20				
21 22				
23 24	Total	\$ 16293		\$ 377

### F-31 CAPITAL STOCK (Accounts 201 and 204)

- 1. Report below the particulars called for concerning common and preferred stock at end of year.
- 2. Entries on line 2 should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not yet been issued.

Line No.	item (a)	Common Stock (Account 201) (b)	Preferred Stock (Account 204) (C)
1	Par or Stated Value Per Share ~ Par	10 381	
2	Shares Authorized	300	NA
з	Shares Issued and Outstanding	300	
4	Total Par Value of Stock Issued	× .	
5	Dividends Declared Per Share For Year	4	

### F-35 LONG TERM DEBT (Account 224)

- 1. Report below the particulars concerning long term debt at end of year.
- 2. Give particulars concerning any long term debt authorized by the Commission but not yet issued.

		lini	terest	
Line No.	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)(a)(a)(a)(b)(b)	Rate (b)	Payments (C)	Principal Balance At End of Year (d)
1				
2 ·				
3				·
4				
5	Total			s

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**Class C Utility** 

### F-38 ACCRUED AND PREPAID TAXES (Accounts 236 and 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 directly 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.

ſ			BALANCE BEGIN	INING OF YEAR	Taxee	Texes		BALANCE EI	ND OF YEAR
2	Line No.	Type of Tax (a)	Taxes Accrued (Account 236) (b)	Prepaid Texes (Account 163) (c)	Charged During Year (d)	Pald During Yaar (e)	Adjustments (f)	Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
	1 2 3	Property TAtes							
	4 5				NA				
	7 8	Stark Unity JAY			, ,				
	9 10 11								
	12 13 14			_					
I	15	TOTALS							l

### THIS PAGE LEFT BLANK INTENTIONALLY

### 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 charges in a footnote.

Line No.	item (a)	Amount (b)
1	Balance beginning of year (Account 271)	. \$ 17983
2	Credits during year:	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	·
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	
5	Total Credits	\$
6	Charges during year:	
7	Balance end of year (Account 271)	\$ 17983

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

- 1. Report below the information called for concerning accumulated amortization of contributions 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 (Account 272)	s 1485
2	Amortization provision for year, credited to:	99
3	Amortization of Contributions in Aid of Construction (Sch. F-46.4)	
4	Credit for plant retirement	1584
5	Other (debit) or credit items	
6		
7		
8	Balance end of year (Account 272)	\$ 1584

### 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 connections charges.
- 2. Total Credits amount reported on line 11 should agree with Schedule F-46, line 3.

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1				s
2	NEWE			
3	NONE			
4				
5				
6				
7				
8		ч -		
9				
10				
11	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

- 1. Report, as specified below, information applicable to credits added to Contributions in Aid of Construction received from developers or contractors agreements.
- 2. Indicate in column (b) the form of contribution received.
- 3. Total credit amounts reported on line 11 should agree with Schedule F-46, line 4.

Line No.	Description (a)	Cash or Property (b)	Amount (c)
1			\$
2	NONE		
3			
4			
6			
7			
8			
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		\$

### F-46.4 AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 405)

- 1. Report below the particulars concerning the amortization of contributions in aid of construction received from developers or contractors agreements and from main extensions and customer connections 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 contributions in aid of construction should agree with schedule F-46.1 line 3 Amortization provision for year, charged to Account 405, Amortization of Contributions in Aid of Construction.

Line No.	Class of Property (a)	Cost Basis (b)	Rate (C)	Amount (d)
1 2	MAINS	1,580	2.0	કર
3 4	Services	413	25	10
5 6	Services Pump house Lond	2,300 13,690	2.5	57
7 8 9	Cand	13,690	AGU	0
9 10				
11	Total	17 983		99

### F-47 OPERATING REVENUES (Account 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. Total Water Operating Revenues, line 8, should agree with schedule F-2, Income Statement, line 1.
- 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.

		OPERATING	REVENUES		F THOUSAND OLD (Omit 000)	AVERAGE NO.	OF CUSTOMERS
Line Nọ.	Áccount (a)	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 (1)	Increase or (Decrease) from Preceding Year (9)
1 2 3- 4 5	SALES OF WATER 460 Unmetered Sales to General Customers 461 Metered Sales to General Customers 462 Fire Protection Revenue 466 Sates for Resale 467 Interdepartmental Sales	13182	( 3017)	2798	304	41	
6	Total Sales of Water	\$	\$				
7	474 Other Water Revenues						
8	400 Total Water Operating Revenues	\$	\$				

### BILLING ROUTINE

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

1. The period for which bills are rendered. \_ Mrn+h/y\_

2. The period between the date meters are read and the date customers are billed. M/A - NOT metra el

Year ended December 31, 2008

Class C Utility

# F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401)

Annual Report of Bow Late Estates Water Works In

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), (i). Enter in the space provided the operation and maintenance expenses for the year.
 If two or more water systems are operated, the statement of operation and maintenance accounts shi 3. If the increases and decreases 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)	P	٤	6
-	1. SOURCE OF SUPPLY					
2	Operation					
с,	600 Operation Supervision and Engineering		s	\$	~	~
4	601 Operation Labor and Expenses					
ŝ	602 Purchased Water					
9	603 Miscellaneous Expenses					
2	604 Rents					
80	Total Operation	\$	\$	\$	•	•
8	Maintenance					
9	610 Maintenance Supervision and Engineering	••	*		~	~
Ξ	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 Galteries and Tunnels					
16	616 Maintenance of Supply Mains					
1	617 Maintenance of Miscellaneous Water Source Plant					
18	Total Maintenance	*	••	•	\$	~
19	Total Source of Supply	\$	\$	~	•	\$
8	2. PUMPING EXPENSES					
21	Operation					
ង	620 Operation Supervision.and Engineering	s	~	~	•	•
23	621 Fuel for Power Production					
24	622 Power Production Labor and Expenses	1500				
25	623 Fuel or Power Purchased for Pumping					
8	624 Pumping Labor and Expenses					
27	625 Expenses Transferred-Credit	Ċ				
28	626 Miscellaneous Expenses	200				
8	627 Rents					
8	Total Operations	m2/ \$		~	•	*

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Annual Report of Bow Lake Estates Works Inc. Year ended December 31, 2008

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**Class C Utility** 

### F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(0)	(1)
31	2. PUMPING EXPENSES (Cont'd)					
32	Maintenance	· ·				
33	630 Maintenance Supervision and Engineering	s	s	\$	s	s
34	631 Maintenance of Structures and Improvements			-	Ť	Ť
35	632 Maintenance of Power Production Equipment	1		}	1	
36	633 Maintenance of Pumping Equipment	6315			1	
37	Total Maintenance	\$ 6315	\$	\$	s	\$
38	Total Pumping Expenses	\$ 8115	\$	\$	5	\$
39	3. WATER TREATMENT EXPENSES		····		· · · · · · · · · · · · · · · · · · ·	<u> </u>
40	Operation	}				
41	640 Operation Supervision and Engineering	5	s	s	s	s
42	641 Chemicals					
43	642 Operation Labor and Expenses		1	1		
44	643 Miscellaneous Expenses LAS	3180				
45	644 Rents					l
46	Total Operation	\$ 3/86	\$	\$	\$	\$
47	Maintenance					
48	650 Maintenance Supervision and Engineering			4		
49	651 Maintenance of Structures and Improvements			1		
50	652 Maintenance of Water Treatment Equipment					
51	Total Maintenance	\$	s	\$	s	\$
52	Total Waler Treatment Expenses	\$	\$	\$	\$	\$
53	4. TRANSMISSION AND DISTRIBUTION EXPENSES				T	
54	Operation					
55	660 Operation Supervision and Engineering	\$	\$	s	5	\$
56	661 Storage Facilities Expenses	4	1			
57	662 Transmission and Distribution Lines Expenses	[			Į	· · ·
58	663 Meter Expenses					
59	664 Customer Installations Expenses		1			
60	665 Miscellaneous Expenses				{	

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**Class C Utility** 

### F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease from Preceding Year (c)	(d)	(0)	(1)
63	TRANSMISSION AND DISTRIBUTION EXPENSES (Cont'd)					
64	Operation	1		1		
65	666 Rents					
66	Total Operations	\$	\$	\$	\$	\$
67	Maintenance					
68	670 Maintenance Supervision and Engineering	\$	\$	S	\$	\$
69	671 Maintenance of Structures and Improvements			)		
70	672 Maintenance of Distribution Reservoirs and Standpipes					
71	673 Maintenance of Transmission and Distribution Mains					
72	674 Maintenance of Fire Mains					
73	675 Maintenance of Services					
74	676 Maintenance of Meters					
75	677 Maintenance of Hydrants					
76	678 Maintenance of Miscellaneous Equipment					
77	Total Maintenance	\$	\$	\$	\$	\$
78	Total Transmission and Distribution Expenses	\$	\$	S	\$	\$
79	5. CUSTOMER ACCOUNTS EXPENSES					
80	Operation					
81	901 Supervision	\$	\$	S	S	\$
82	902 Meter Reading Expenses					
83	903 Customer Records and Collection Expenses					1
84	904 Uncollectible Accounts	<i>'</i>				
85	905 Miscellaneous Customer Accounts Expenses			<b></b>	<u> </u>	
86	Total Customer Accounts Expenses	\$	\$	\$	<u>    s                                </u>	\$
87	6. SALES EXPENSES		1 ·			
88	Operation					
89	910 Sales Expenses	\$	\$	<u> </u>	<u> </u>	\$

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Year ended December 31, 200 8

**Class** C Utility

### F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401) - Continued

Line No.	Account (a)	Total Amount for Year (b)	increase or Decrease from Preceding Year (c)	(d)	(e)	(1)
93	7. ADMINISTRATIVE AND GENERAL EXPENSES		· · · · · · · · · · · · · · · · · · ·			
94	Operation					
95	920 Administrative and General Salaries	\$	s	5	\$	\$
96	921 Office Supplies and Other Expenses	85				
97	922 Administrative Expenses Transferred-Cr.	· ·		}		
98	923 Outside Services Employed	1075				
99	924 Property Insurance	ļ		ļ		]
100	925 Injuries and Damages		ļ			
101	926 Employee Pensions and Benefits	1				
102	927 Franchise Requirements				]	1
103	928 Regulatory Commission Expenses	{		{	[	
104	929 Duplicate Charges Cr.					
105	930 Miscellaneous General Expenses		•		1	1
106	931 General Rents	800			<b>I</b>	
107	Total Operation	\$ 1960	\$	\$	\$	\$
108	Maintenance		[			
109	950 Maintenarice of General Plant \$	\$	S	<b>S</b> .	\$	
110	Total Administrative and General Expenses	\$	\$	\$	\$	\$
111	Total Operation and Maintenance Expenses	\$	S	\$	\$	\$
	SUMMARY O	F OPERATION AND M	AINTENANCE EXPEN	SES		
	Functional Classification (a)		· · · · · · · · · · · · · · · · · · ·	Operation (b)	Maintenance (c)	Total (d)
112	Source of Supply Expenses			\$	\$	\$
113	Pumping Expenses			8115		
114	Water Treatment Expense			3186	ļ	
115	Transmission and Distribution Expanses				ł	
116	Customer Accounts Expenses			1 (2)	1	
117	Sales Expenses			1960		
118	Administrative and General Expenses				L	
119	Total			\$ 13261	\$	\$

Annual Report of

<u>Inc</u> Year Ended December 31, 2006

**Class C Utility** 

### F-49 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT (Account 406) and

The LANC Estates Water Works

### **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, lines 6 and 7, respectively, and applicable balance sheet account schedules.

Line No.	item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment			
.2	Account 406	S ·		s
3	·			
4				
5				
6				
7				
8				
9	TOTAL	\$		\$
10	Amortization Expense - Other Account 407	\$		\$
11	Frenchises			
12	r icminises	1,349	5.0	67
13				
14				
15				
16				
17				
18	TOTAL	\$ 1.349		s 67

\_\_\_\_\_ Year ended December 31, 205

Annual Report of Bas bake Estates Water Workes Inc

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**Class C Utility** 

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

- 1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 2. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local".
- 3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f).
- 4. For any tax for 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 "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.

				OF TAXES CHARGED	
Class of Tax (a)	Total Taxes Charged During 	Operating income Taxes Other Than Income (Account 408) (c)	Operating income Income Taxea (Account 409.1) (d)	Other Income & Deductions Income Taxes (Account 409.2) (e)	Extraordinary Iteme Income Taxee (Account 409.3) (1)
FEDERAL	\$	\$	\$	\$	\$
STATE					
State Utility Tax	409				
, <i>, , , ,</i> ,	·				
		· · · ·			
		Į			
20362					
P.C.					
Real 25 Arte / Ates	7//				
		1			
			l		
	\$ 1120	s	s	s	\$
	(a)	Class of Tax (b) FEDERAL \$ STATE State	Class of Tax (a)Charged During Year (b)Income (Account 408) (c)FEDERAL\$\$STATE\$State409LOGAL711	Class of Tax (a)     Charged During Year (b)     Income (Account 408) (c)     Income (Account 408) (c)       FEDERAL     \$     \$       STATE     \$       STATE     409       LOCAL     7/1	Class of Tax (a)     Charged During Year (b)     Income (Account 408).) (c)     Income Taxes (Account 409.1) (d)       FEDERAL     \$     \$     \$       STATE     \$     \$       STATE     409       LOCAL     7/1       Real Estate Tayes     7/1

\_ Year Ended December 31, 2006

**Class C Utility** 

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

Annual Report of Bos Lake To tot - Water Water Deaks Inc

Report below 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 caxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ (1544)
2	Income taxes per Income Statement, schedule F-2 plus any adjustments to	
	Retained Earnings, account 217.	
3	Other reconciling amounts	
4	Dep'n par F-2 Loss Depir per 11205	
5		345
6		
7	LASS DEPT POULIDDS	(736)
8		0,000
9		
10 11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25 26	Federal Taxable Net Income Computation of Tax:	\$ (_1935)
27		
28	Respondent is An "S" CORPORAtion under Internet	
29	Resigna Code. As such, it is Not subject to	
30		
31	Folgery / Income TAyrs.	
32		
33	Rusponder 7 is a Cuss bis Tarpayon	
34	1 - Sporter ( 15 A (45) bais / Ampanym	
35	-	
36		
37		

Annual Report of Boas Lake Estates Water Works In-\_\_\_\_\_ Year Ended December 31, 2002

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**Class C Utility** 

### **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	Name of Recipient	Purpose	Account Number Charged (c)	Amount
No.	(a)	Purpose (b)	(c)	(d)
1				s
2	NONF			
3	10000			
4	•			
5		1		
6				
7			· •	
В				
9				
10				
12		1		
13				
14				
15				
16		1		
17				
18		}		
19				
20 21				
22				
23		1		
24				
25				
26				
27		1		
28		1		
29				
30				
31			{ }	
32 33		1		
34				
35				
36				
37		-Total		\$

Annual Report of Bow bake Estates Water Works

### **Class** C Utility

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### **F-58 DISTRIBUTIONOF SALARIES AND WAGES**

Inc

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)	Payro	cation of oll Charged Clearing ;counts (C)		Totai (d)
1	Operation	T					
2	Source of Supply	\$	0		0	\$	0
3	Pumping		U		0		U
4	Water Treatment					[	
5	Transmission and Distribution						
6	Customer Accounts					}	
7	Sales			1			
8	Administration and General						
9	Total Operation	\$		S		\$	
10	Maintenance						
11	Source of Supply	ļ					
12	Pumping						
13	WaterTreatment	1					
14	Transmission and Distribution	1					
15	Administrative and General			_			
16	Total Maintenance .	\$		<u> </u>		\$	
17	Total Operation and Maintenance		, —				
18	Source of Supply (Lines 2 and 11)	\$					
19	Pumping (Lines 3 and 12)						
20	Water Treatment (Lines 4 and 13)						
21	Transmission and Distribution (Lines 5 and 14)						ſ
22	Customer Accounts (Line 6)						
23	Sales (Line 7)			).			
24	Administrative and General (Lines 8 and 15)						
25	Total Operation and Maintenance (Lines 18 - 24)	\$		\$		\$	
	Utility Plant						
26	Construction (by utility departments)	\$				\$	
27	Plant Removal (by utility departments)						
28	Other Accounts (Specify):						
29							
30		-					
31	ļ						
32							
33		a 1000					
34							
35				•			
36	Total Other Accounts	\$		\$		\$	
37	Total Salaries and Wages	\$	0	s	Ď	\$	0

Class C Utility

### 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)	Thousand Gallons Sold (b)	Revenue (c)	Average Number of Customers (d)	Thousand Gala, Sales per Customer (e)	Revenue per Thousand Gals. Sold (1)
1 2 3 4	Unmetrical Service	2798	13182	41	68.24	321.51
5 6 7 8	Totals, Account 460 Unmetered Sales to General Customers	2748	\$ 13182	41		
9 10 11						
12 13	Totals, Account 461 Metered Sales to General Customers Totals, Account 462 Fire Protection Revenue		\$	<u> </u>	+	
14 15	Totats, Account 466 Sales for Resale Totats, Account 467 Interdepartmental Salas		<u> </u>			
16	TOTALS (Account 460-467)	2798	\$ 13182	41		J

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### Class C Utility

### S-2 WATER PRODUCED AND PURCHASED

856						1ATOT
б£						Dec
85/						VON
151						Oct
EBE						des
618						6nA
EbC						100
665						սոր
a9/	· · ·					YeM
8(C						Apr
951						Mar
19/						Feb
156						nst
Purchased (in 1000 gals.)	Vame of Sellet:	Name of Seller:	Name of Seller:	Name of Sellet:	Produced (in 1000 gais.)	
Total Produced and		(.sisg 0001 nl) Q3	WATER PURCHAS		Total Water	l

(.eleg 0001 ni) wolf yeu .xeM

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

Total Production For Year (in 1000 gals.)	Capacity (GPD) Production	Safe Yield (GPD)	Trestment.	Protective Land Owned (acres)	Drainage Area (.im .pa)	Elev.	edĄ	.G.I\email
								ANAN
								<u> </u>
	L		l	<b> </b>	<b>h</b>		<b></b>	<b> </b>

• Chlorination, Elitration, Chemical Addition, Qther

Year ended December 31, 2005

**Class C Utility** 

### **S-4 WATER TREATMENT FACILITIES**

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

### S-5 WELLS

Name/I.D.	Type*	Depth (ft.)	Year Installed	Treatment If Separate From Pump Station**	Safe Yield (gpm)	inatalled Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
A 1	DRIVER A	16	1991		38.5	60.0	5.0	818
<i>L</i> ,	D46 2	243	1991		43.0	60. D	5.7	1980
				 		·		
				·			L	
				<u> </u>			· · · · ·	
		<b> </b>		l			·}	
					1	}		<u> </u>
					<u> </u>	<u> </u>		
			<u>├</u>	1				
						·		l

\* Dug, Driven, Gravel-Packed, Bedrock

\*\* Chlorination, Elliration, Chemical Addition, Other

Year ended December 31, 200

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Annual Report of Bow Lake Estates Water Warks

### Class C Utility

## S-6 PUMP STATIONS

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

Type of Treatment**	NAVE									-
	١									
Total Atmospheric Storage (gels.)	5,000									
Total Pumpage For Year (gats.)										
Total Installad Capacity (gpm)	120.0									
HP of Largest Pump*	6.0									
Number of Pumps	r									
Area Served	KDW VAKE Estates									
Neme/I.D.	101									

Excluding fire pumps
 Chlorination, Eiltration, Chemical Addition, Other

~

### S-7 TANKS, STANDPIPES, RESERVOIRS

(Exclude tanks inside pump stations)

Name/I.D.	Туре	Material	Size (gals.)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
Reservin	Atmos	Stel	5,000	1991	avorel	108.6	Bow Later Estates
Resauvain	PRESSURV	Steel_	2,500	1991	Coveral	NUNG	Rea Later Sotates
			-			·	
				<u> </u>	<u> </u>		
						<b> </b>	
			+	1		<b> </b>	

### S-8 ACTIVE SERVICES, METERS AND HYDRANTS

		NOU	E		(Include	Only Prope	erty Owned	by the Uti	lity)					
	<u>۲،"</u>	2/4"	1"	11/5"	2″	3″	4″	6″	8″	10″	12″			Total
Non-Fire Services					,	·						l		
Fire Services												<b></b>	l	L
Meters										L	L	<u> </u>	L	<b> </b>
Hydrants	Municipal: Private:				_									L

### S-9 NUMBER AND TYPE OF CUSTOMERS

Residential	Commerciat	Industrial	Municipat	Total	Year-Round*	Seasonal*
41	0	0	0	41	20/E)	21/5)

\* Denote with "(E)" if estimate

Annual Report of Bow Loke Satates Water Warks In

Year ended December 31, \_\_\_\_

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**Class** C Utility

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## S-10 TRANSMISSION AND DISTRIBUTION MAINS

(Length of Mains in Fect)

Total				2400												+						
Copper																						
Galv. Steel																						
Cement		•					_															
Transite																						
Non-PVC Plastic																					.     	
PVC				2400	•																	
Cast Iron																				   		
Ductlle Iron																						
	<i>2</i>	11/2	2,	3,	4″	6"	8″	10″	12″	14"	16″	18″	20″	24"	30″	36″	42"	48″				