Exhibit C

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Please respond to the Concord office

September 10, 2005

Sarah Knowlton, Esq.
McLane, Graf, Raulerson & Middleton
100 Market Street, Suite 301
P.O. Box 459
Portsmouth, NH 03802-0459

RE: Nashua Petition for Valuation/Data Requests Nos. 2-2 and 2-3
NH PUC Docket DW04-048

Dear Sarah:

I write in response to your August 29, 2005 email and our discussions concerning Nashua's data requests for Pennichuck Water Works, Inc.'s Continuing Property Records. I have enclosed copies of Nashua's Data Requests Nos. 1-21, 2-2 and 2-3 with portions of the company's responses for reference.

First, you are correct that the *Uniform System of Accounts* used by the Commission does not include Utility Plant Instruction No. 32. I was under the impression that the Commission had adopted the NARUC *Uniform System of Accounts* under RSA 374:8, which uses a different numbering scheme. Since your response, however, the Commission's staff has provided me with its *Uniform System of Accounts*, formerly Rule PUC 610, excerpts of which I also enclose for reference. Based on my discussions with staff, the enclosed rules, with only minor modifications not relevant here, govern the Continuing Property Records requested by Nashua. As set forth below, these rules clearly require that the company to maintain the information requested by Nashua in a "readily accessible" format.

For example, Utility Plant Instruction 15, former Rule PUC 610.01 (e)(15), entitled *Utility Plant – Plant Account Matrix* states that "Class A and Class B utilities ... are required to subdivide the plant accounts into "functional" operations. *The subaccounts are to be designated by adding a suffix of one decimal place to the three digit account number.*" (emphasis added). The required breakdown into subaccounts is listed both in Utility Plant Instruction 15

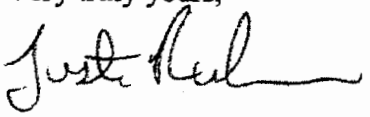
(B), and in the list of Plant Accounts themselves and include: (1) Intangible Plant; (2) Source of Supply and Pumping Plant; (3) Water Treatment Plant; (4) Transmission and Distribution Plant; and (5) General Plant. See *Uniform System of Accounts*, Pages 6-8, 35-36 & 86-89 (enclosed).

In several locations, the Commission's *Uniform System of Accounts* requires that the breakdown into subaccounts be included in the Continuing Property Records requested by Nashua. In addition to Instruction 15 listed above, former Rule PUC 610.01 (b)(C) states that "[t]he Commission shall require a company to maintain financial and other subsidiary records in such a manner that specific information, *of a type not warranting disclosure as an account or subaccount,* shall be readily available." (emphasis added). Instruction 20 (B), entitled *Utility Plant – Continuing Property Records*, states that "[t]he Continuing Property Records shall be arranged in conformity with the Utility Plant accounts" which are shown on Pages 6-8 and repeated again on Pages 86-88. Finally, as stated on Page 90, while Class C utilities may use only object accounts, the accounts for Class A utilities such as Pennichuck "are further segregated by the matrix into classification by functions or subaccounts."

I find it difficult to believe that the company is unable or unwilling to provide the breakdown into subaccounts when the Commission's regulations require that the company maintain this information, and, the company in fact reports this information on an annual basis to the Commission in its Form F8 (enclosed). As I indicated earlier, this information is critical to Nashua's valuation testimony because it is used in the cost approach to value the company's utility property. Because that testimony is currently scheduled for October 14, 2005, it is imperative that this information be provided immediately. If the company is unable or unwilling to do so, Nashua will have no choice but to request that the Commission compel production of this information and/or impose other sanctions.

If you have any questions, please contact me.

Very truly yours,



Justin C. Richardson
jrichardson@upton-hatfield.com

cc: Robert Upton, II, Esq.
David Connell, Esq.

Justin Richardson

From: SARAH.KNOWLTON@MCLANE.com
Sent: Monday, August 29, 2005 9:25 AM
To: jrichardson@Upton-Hatfield.com
Cc: rupton@Upton-Hatfield.com; pmunck@sansoucy.com; connelld@ci.nashua.nh.us; TOM.DONOVAN@MCLANE.com; STEVEN.CAMERINO@MCLANE.com; gsansoucy@verizon.net
Subject: RE: DR 2-2 and 2-3

Justin:

I have reviewed in depth the F8, the PUC's Uniform System of Account for Water Utilities and the Company's response to Nashua Data Requests 2-2 and 2-3 in an effort to respond to your questions.

Regarding your question about the F8, its format is prescribed by the PUC. Looking at the F8, the breakdowns you reference in your e-mail (Intangible Plant .1, Source of Supply and Pumping Plant .2, etc.) are used only as headings in the F8. Under each of these headings is a list of the various accounts in question (e.g., 301, 302, 339, etc). These account numbers correspond with the Chart of Accounts. If you were to pull the Chart of Accounts and read the detailed description of what goes in each account (as opposed to the table of contents), you will note that there are no fourth digit sub-accounts in the plant account descriptions. As an example, Account 304, Structures and Improvements, contains no fourth decimal designation. If Mr. Sansoucy or Mr. Munck were to take the print out that we provided in response to Nashua 2-2, it breaks down each asset of the Company by account number. Using the prior explanation I provided about the meaning of each digit, one could total each GL Acct # on the response to DR 2-2 (e.g. totaling all account numbers 304), which would tie into the number entered for that account on the F8. I would also note that the continuing property records provided in response to DR 2-2 contain detailed descriptions of the asset in question. Thus, we believe we have provided what the City needs to determine its value of the assets.

In addition, we are not familiar with Utility Plant Instruction 32 (I don't find it in my Chart of Accounts), or the requirement to maintain the continuing property records with a fourth decimal point designation. Since the most recent version of the Chart of Accounts was adopted by the Commission, its Staff has audited the Company at least three times and never raised this issue of fourth decimal point designation or raised a concern that the Company was not following Commission procedural regarding the Chart. Finally, the Company does not maintain a separate document explaining or showing what accounts it maintains. Rather, it relies on the Chart of Accounts itself as its guide for determining what accounts to maintain and where to account for its assets.

If you have any further questions, or need me to walk you through this on the phone, I'd be glad to.

Sarah

-----Original Message-----
From: Justin Richardson [mailto:jrichardson@Upton-Hatfield.com]
Sent: Friday, August 19, 2005 3:18 PM
To: KNOWLTON SARAH
Cc: Rob Upton; 'pmunck@sansoucy.com'; 'connelld@ci.nashua.nh.us'; DONOVAN TOM; CAMERINO STEVEN; 'gsansoucy@verizon.net'
Subject: RE: DR 2-2 and 2-3

Sarah:

Based on your response, it appears that we are still missing the additional breakdown for functions and subaccounts that PWW is required to maintain under the PUC regs and the NARUC Uniform System of Accounts for Water Utilities. PWW's response to 2-2 and 2-3 contains a three digit account code. However, Utility Plant Instruction 32 requires the use of a four digit number for water utility plant accounts. The fourth digit breaks accounts into the categories of intangible plant (.1), source of supply and pumping plant (.2), water treatment plant (.3), transmission and distribution plant (.4) and general plant (.5). Based on the company's Schedule F-8 reported annually to the NHPUC, we know that the company uses this four digit system.

This information provided by the fourth digit is important because Mr. Sansoucy needs the Company's breakdown of costs for his valuation report and testimony. We therefore need to have PWW update its response to provide the Continuing Property Records using the required 4 digit account codes. We also asked for "an explanation of each field in PWW's Continuing Property Record data and all keys, charts, and/or numbering systems associated with PWW's Continuing Property Records needed to understand the fields therein." Your response gives us a better understanding of PWW's response, but we need the documents explaining or showing what accounts the company maintains in its Continuing Property Record System, so that we can be sure that there are not any accounts or cost information that we have overlooked.

Thank you for your assistance in this regard.

If you have any questions, please contact me.

-Justin

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-----Original Message-----
From: SARAH.KNOWLTON@MCLANE.com [mailto:SARAH.KNOWLTON@MCLANE.com]
Sent: Monday, August 15, 2005 2:54 PM
To: rupton@Upton-Hatfield.com
Cc: connelld@ci.nashua.nh.us; pmunck@sansoucy.com; sansoucy@verizon.net; jrichardson@Upton-Hatfield.com; TOM.DONOVAN@MCLANE.com; STEVEN.CAMERINO@MCLANE.com
Subject: RE: DR 2-2 and 2-3

Rob,

The fields in PWW's Continuing Property Records can be translated as set forth below. Hopefully this will answer the question once and for all!
Sarah

The first digit is the company identifier (PWW), the next three digits match the PUC Chart of Accounts, the next three are an internal placeholder, and the final three identify the PWW system.

Ex: 2304-100-011 2=PWW 304=PUC Chart 100=separator number 011= Glenwoodlands

The following digits are used to identify the PWW system:

001= Includes all systems not listed in 002-011
002-Richardson Estates
003-Hi-Lo Estates
004-Twin Ridge
005-Drew Woods
006-Glen Ridge
007= Ashley Commons
008-Bedford Water Co.
009=Great Brook Estates
010=Maple Haven
011=Glenwoodlands

Sarah Knowlton
McLane, Graf, Raulerson & Middleton, Professional Association 100 Market Street, Suite 301 P.O. Box 459 Portsmouth, NH 03802-0459 (603)334-6928 - telephone (603)436-5672 - facsimile www.mclane.com

-----Original Message-----
From: Rob Upton [mailto:rupton@Upton-Hatfield.com]
Sent: Monday, August 08, 2005 3:58 PM
To: KNOWLTON SARAH
Cc: Dave Connell (E-mail); Phil Munck (E-mail); Skip Sansoucy (E-mail); Justin Richardson
Subject: DR 2-2 and 2-3

Sarah
Our request for Continuing Property Records in Requests 2-2 and 2-3 asked for an explanation of the fields in the records provided. I cannot find that explanation in your response. Specifically, we are looking for explanations of the fields that make up the "Asset GL Acct #" and a roadmap of those account numbers to the account numbers reported in PWW's Annual Report to the NH PUC. I believe that digits 2-4

are the general plant account catagories (i.e., 2304 refers to account 304 - Structures & Improvements). The second four digits are not so clear (probably distinguish between uses such as Source of Supply, etc.) and the seventh digit is a mystery. Can we get this data without having to make a major fuss? Rob

City of Nashua: Taking of Pennichuck Water Works, Inc.

DW 04-048

Pennichuck Water Works, Inc. and Pennichuck Corporation's Responses to City of Nashua's First Set of Data Requests on Valuation

Date Request Received: May 3, 2005
Data Request No.: Nashua 1-21

Date of Response: June 10, 2005
Witness: Bonalyn J. Hartley

REQUEST: Provide the Continuing Property Records for PWW arranged by NARUC/NH PUC chart of accounts by service area, by vintage year showing beginning balance, additions, retirements, adjustments and ending balance. Explain each adjustment amount.

RESPONSE: Copies of PWW's continuing property records arranged by NARUC/NHPUC chart of accounts are available in the data room. No adjustments to these accounts have been made.

PW 004033

Pennichuck Water Works Inc
Net Book Value [Depreciation]
GAAP
A - K : Nashua
For the Period January 1, 2004 to December 31, 2004

Asset ID	ASSET BALANCES Beginning	Additions	Deletions	Ending	DEPRECIATION Beg. Balance	Depr Exp & AFYD	Sec 179/179A	Oth. Additions	Deletions	End. Balance	Net Book Value
Asset GL Acct #: 2303-400-001											
Acquisition Date: Jan-1988 to Dec-1988											
Life Yr Mo: 0 yr 0 mo											
Unchanged Assets	All assets that have no activity during the focus period										
	8,694.50	0.00	0.00	8,694.50	0.00	0.00	0.00	0.00	0.00	0.00	8,694.50
Acquisition Date: Jan-2000 to Dec-2000											
Life Yr Mo: 0 yr 0 mo											
Unchanged Assets	All assets that have no activity during the focus period										
	254.95	0.00	0.00	254.95	0.00	0.00	0.00	0.00	0.00	0.00	254.95
Asset GL Acct #: 2303-500-001											
Acquisition Date: Jan-1984 to Dec-1984											
Life Yr Mo: 0 yr 0 mo											
Unchanged Assets	All assets that have no activity during the focus period										
	864.88	0.00	0.00	864.88	0.00	0.00	0.00	0.00	0.00	0.00	864.88
Acquisition Date: Jan-1986 to Dec-1986											
Life Yr Mo: 0 yr 0 mo											
Unchanged Assets	All assets that have no activity during the focus period										
	33,783.04	0.00	0.00	33,783.04	0.00	0.00	0.00	0.00	0.00	0.00	33,783.04
Asset GL Acct #: 2304-100-001											
Acquisition Date: Jan-1901 to Dec-1901											
Life Yr Mo: 39 yr 8 mo											
20000-000463	900' STONE WALLED BROOK CHANNL-AT SUPPLY DAM/D&M PUMPING STA										
	760.00	0.00	0.00	760.00	854.96	19.16	0.00	0.00	0.00	874.12	-114.12
Acquisition Date: Jan-1958 to Dec-1958											
Life Yr Mo: 39 yr 8 mo											
20000-000468	REPAIRS TO HARRIS DAM-										
	10,364.27	0.00	0.00	10,364.27	11,920.23	261.24	0.00	0.00	0.00	12,181.47	-1,817.20
Acquisition Date: Jan-1973 to Dec-1973											
Life Yr Mo: 39 yr 8 mo											
20000-000459	HARRIS DAM BRIDGE-										
	16,900.00	0.00	0.00	16,900.00	14,543.79	426.05	0.00	0.00	0.00	14,969.84	1,930.16
Acquisition Date: Jan-1975 to Dec-1975											
Life Yr Mo: 39 yr 8 mo											
20000-000466	REPAIRS TO HARRIS DAM-										
	4,452.63	0.00	0.00	4,452.63	5,121.18	112.25	0.00	0.00	0.00	5,233.43	-780.80
Acquisition Date: Jan-1982 to Dec-1982											
Life Yr Mo: 39 yr 8 mo											
20000-000456	RESURFACE HARRIS DAM BRIDGE-										
	1,326.98	0.00	0.00	1,326.98	1,094.94	33.45	0.00	0.00	0.00	1,128.39	198.59
Acquisition Date: Jan-1987 to Dec-1987											
Life Yr Mo: 39 yr 8 mo											

City of Nashua: Taking of Pennichuck Water Works, Inc.

DW 04-048

Pennichuck Water Works, Inc. and Pennichuck Corporation's Responses to the City of Nashua's Second Set of Data Requests on Valuation

Date of Request: July 8, 2005
Data Request No.: Nashua 2-2

Date of Response: July 29, 2005
Witness: Bonalyn J. Hartley

REQUEST: Provide the Continuing Property Record data requested in Nashua Data Request 1-21 for all property in service as of 12/31/04, arranged by: (a) System/Service Area; (b) NARUC/PUC Account Number (or equivalent GL #); and (c) in service and/or retirement date. Include an explanation of each field in PWW's Continuing Property Record data and all keys, charts, and/or numbering systems associated with PWW's Continuing Property Records needed to understand the fields therein.

RESPONSE: Pennichuck Water Works, Inc. does not maintain its Continuing Property Records by system, and due to software limitations, cannot generate such a listing that reflects all of its assets by system. In response to this request, Pennichuck is producing to Nashua a CD-ROM that lists Pennichuck Water Works' assets by municipality. However, due to software limitations, this list is not complete. Pennichuck has previously produced in the data room a list of its Continuing Property Records, which is complete.

City of Nashua: Taking of Pennichuck Water Works, Inc.

DW 04-048

Pennichuck Water Works, Inc. and Pennichuck Corporation's Responses to the City of Nashua's Second Set of Data Requests on Valuation

Date of Request: July 8, 2005
Data Request No.: Nashua 2-3

Date of Response: July 29, 2005
Witness: Bonalyn J. Hartley

REQUEST: Provide PWW's Continuing Property Record data requested above in an electronic data file that can be read by Microsoft Excel or Access, that contains data records for plant in service as of 12/31/2004 with, as a minimum, fields for the name or description of the transaction, the Asset ID, the System or Service Area in which located, the year the asset was placed in service and its original cost. If this information is not available in an electronic data file readable by Microsoft Excel or Access, please explain the reasons therefore and the format in which such information may be made available. Provide an explanation for each field and/or abbreviation used sufficient to understand the entries therein.

RESPONSE: See response to Nashua 2-2.

Pennichuck Water Works Inc

Net Book Value [Depreciation]

GAAP
Amherst Taxable Assets

For the Period January 1, 2004 to December 31, 2004

Asset ID		ASSET BALANCES Beginning	Additions	Deletions	Ending	Beg. Balance	Depr Exp & AFYD	Sec 179/179A	Oth. Additions	DEPRECIATION Deletions	End. Balance	Net Book Value
Asset GL Acct #: 2303-200-001												
Acquisition Date: Jan-1962 to Dec-1962												
20000-090023	SOUHEGAN WATER RIGHTS@PUMP-STATION/#155/AMHERST											
		652.00	0.00	0.00	652.00	0.00	0.00	0.00	0.00	0.00	0.00	652.00
Subtotal: Jan-1962 to Dec-1962 (1)		652.00	0.00	0.00	652.00	0.00	0.00	0.00	0.00	0.00	0.00	652.00
Acquisition Date: Jan-1967 to Dec-1967												
20000-090024	UNGGEBAUER SOUHEGAN WATER RGHT-EASEMENT/#167 AMHERST, NH											
		4,038.73	0.00	0.00	4,038.73	0.00	0.00	0.00	0.00	0.00	0.00	4,038.73
Subtotal: Jan-1967 to Dec-1967 (1)		4,038.73	0.00	0.00	4,038.73	0.00	0.00	0.00	0.00	0.00	0.00	4,038.73
Subtotal: 2303-200-001 (2)		4,690.73	0.00	0.00	4,690.73	0.00	0.00	0.00	0.00	0.00	0.00	4,690.73
Asset GL Acct #: 2303-400-001												
Acquisition Date: Jan-1988 to Dec-1988												
20000-090100	STEARNS RD/RANDLETT EASEMENT-24" MAIN/#239 AMHERST, NH											
		4,317.00	0.00	0.00	4,317.00	0.00	0.00	0.00	0.00	0.00	0.00	4,317.00
20000-090102	DECOURCY EASEMENT/#238-24" MAIN/PONEMAH RD AMHERST											
		579.50	0.00	0.00	579.50	0.00	0.00	0.00	0.00	0.00	0.00	579.50
20000-090104	PONEMAH RD EASEMENT/#234,234A-24" MAIN/AMHERST, NH											
		15,667.50	0.00	0.00	15,667.50	0.00	0.00	0.00	0.00	0.00	0.00	15,667.50
Subtotal: Jan-1988 to Dec-1988 (3)		20,564.00	0.00	0.00	20,564.00	0.00	0.00	0.00	0.00	0.00	0.00	20,564.00
Subtotal: 2303-400-001 (3)		20,564.00	0.00	0.00	20,564.00	0.00	0.00	0.00	0.00	0.00	0.00	20,564.00
Asset GL Acct #: 2303-650-001												
Acquisition Date: Jan-1999 to Dec-1999												
20000-090354	SEAVERNS EASEMENT-SOUHEGAN WOODS											
		3,324.58	0.00	0.00	3,324.58	0.00	0.00	0.00	0.00	0.00	0.00	3,324.58
Subtotal: Jan-1999 to Dec-1999 (1)		3,324.58	0.00	0.00	3,324.58	0.00	0.00	0.00	0.00	0.00	0.00	3,324.58
Subtotal: 2303-650-001 (1)		3,324.58	0.00	0.00	3,324.58	0.00	0.00	0.00	0.00	0.00	0.00	3,324.58

Asset ID		ASSET BALANCES Beginning	Additions	Deletions	Ending	Beg. Balance	Depr Exp & AFYD	Sec 179/179A	Oth. Additions	DEPRECIATION Deletions	End. Balance	Net Book Value
Asset GL Acct #: 2304-101-001												
Acquisition Date: Jan-1993 to Dec-1993												
20000-002428	BON TERRAIN ACQUISITIONS-SOURCE/SUPPLY STRUCTURES											
			275,594.69	0.00	0.00	275,594.69	92,804.20	7,137.85	0.00	0.00	0.00	99,942.05	175,652.64
Subtotal: Jan-1993 to Dec-1993 (1)			275,594.69	0.00	0.00	275,594.69	92,804.20	7,137.85	0.00	0.00	0.00	99,942.05	175,652.64
Acquisition Date: Jan-1996 to Dec-1996												
20000-003091	BON TERRAIN - TEST WELLS-											
			2,867.02	0.00	0.00	2,867.02	594.22	74.31	0.00	0.00	0.00	668.53	2,198.49
Subtotal: Jan-1996 to Dec-1996 (1)			2,867.02	0.00	0.00	2,867.02	594.22	74.31	0.00	0.00	0.00	668.53	2,198.49
Subtotal: 2304-101-001 (2)			278,461.71	0.00	0.00	278,461.71	93,398.42	7,212.16	0.00	0.00	0.00	100,610.58	177,851.13
Asset GL Acct #: 2304-102-001												
Acquisition Date: Jan-1993 to Dec-1993												
20000-002429	BON TERRAIN ACQUISITIONS-S S STRUCTURES-DEV. INSTALLED											
			404,000.00	0.00	0.00	404,000.00	126,578.18	10,463.60	0.00	0.00	0.00	137,041.78	266,958.22
Subtotal: Jan-1993 to Dec-1993 (1)			404,000.00	0.00	0.00	404,000.00	126,578.18	10,463.60	0.00	0.00	0.00	137,041.78	266,958.22
Subtotal: 2304-102-001 (1)			404,000.00	0.00	0.00	404,000.00	126,578.18	10,463.60	0.00	0.00	0.00	137,041.78	266,958.22
Asset GL Acct #: 2304-103-001												
Acquisition Date: Jan-2001 to Dec-2001												
20000-004828	AVD TANK REBUILDING-											
			289,229.38	0.00	0.00	289,229.38	20,242.66	7,490.90	0.00	0.00	0.00	27,733.56	261,495.82
Subtotal: Jan-2001 to Dec-2001 (1)			289,229.38	0.00	0.00	289,229.38	20,242.66	7,490.90	0.00	0.00	0.00	27,733.56	261,495.82
Acquisition Date: Jan-2002 to Dec-2002												
20000-005055	AVD TANK REPLACEMENT-(OCT. 2001 PROJECT)											
			217.00	0.00	0.00	217.00	9.56	5.62	0.00	0.00	0.00	15.18	201.82
20000-005076	AVD TANK REPAINTING-											
			7,542.55	0.00	0.00	7,542.55	332.40	195.49	0.00	0.00	0.00	527.89	7,014.66
Subtotal: Jan-2002 to Dec-2002 (2)			7,759.55	0.00	0.00	7,759.55	341.96	201.11	0.00	0.00	0.00	543.07	7,216.48
Subtotal: 2304-103-001 (3)			296,988.93	0.00	0.00	296,988.93	20,584.62	7,692.01	0.00	0.00	0.00	28,276.63	268,712.30
Asset GL Acct #: 2304-265-001												
Acquisition Date: Jan-1999 to Dec-1999												
20000-004325	SEAVERNS 101A WELL-SOUHEGAN WOODS											
			144,556.89	0.00	0.00	144,556.89	17,794.59	3,787.39	0.00	0.00	0.00	21,581.98	122,974.91
Subtotal: Jan-1999 to Dec-1999 (1)			144,556.89	0.00	0.00	144,556.89	17,794.59	3,787.39	0.00	0.00	0.00	21,581.98	122,974.91
Subtotal: 2304-265-001 (1)			144,556.89	0.00	0.00	144,556.89	17,794.59	3,787.39	0.00	0.00	0.00	21,581.98	122,974.91
Asset GL Acct #: 2304-550-001												
Acquisition Date: Jan-1993 to Dec-1993												

NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION

PART Puc 610

UNIFORM SYSTEM OF ACCOUNTS FOR WATER UTILITIES

610.01 GENERAL INSTRUCTIONS

610.01(a) Classification of Companies
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- 610.01(d) (12) General - Transactions with Associated Companies
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610.01(e) Utility Plant - General
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- 610.01(e) (3) Utility Plant - Overhead Construction Costs
- 610.01(e) (4) Utility Plant - Purchased or Sold
- 610.01(e) (5) Utility Plant - Accounting for Capital and Operating Leases
- 610.01(e) (6) Utility Plant - Expenditures on Leased Property
- 610.01(e) (7) Utility Plant - Land and Land Rights
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610.01(e)	(10) Utility Plant - Additions and Retirements
610.01(e)	(11) Utility Plant - Reserved
610.01(e)	(12) Utility Plant - Transfers of Property
610.01(e)	(13) Utility Plant - Common Plant
610.01(e)	(14) Utility Plant - Multiple Use
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610.01(f)	Operating Income - General
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610.02 BALANCE SHEET ACCOUNTS

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103	Property Held for Future Use
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108.2	Accumulated Depreciation of Utility Plant Leased to Others.
108.3	Accumulated Depreciation of Property Held For Future Use

282	Accumulated Deferred Income Taxes - Liberalized Depreciation
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610.03 WATER UTILITY PLANT ACCOUNTS

610.03(a)	**Intangible Plant**
301	Organization
301.1	Organization - Intangible Plant
302	Franchises
302.1	Franchises - Intangible Plant
610.03(b)	**Land and Land Rights**
303	Land and Land Rights
303.2	Land and Land Rights-Source of Supply and Pumping Plant
303.3	Land and Land Rights-Water Treatment Plant
303.4	Land and Land Rights-Transmission and Distribution Plant
303.5	Land and Land Rights-General Plant
610.03(c)	**Structures and Improvements**
304	Structures and Improvements
304.2	Structures and Improvements-Source of Supply and Pumping Plant
304.3	Structures and Improvements-Water Treatment Plant
304.4	Structures and Improvements-Transmission and Distribution Plant
304.5	Structures and Improvements-General Plant
610.03(d)	**Collecting and Impounding Reservoirs**
305	Collecting and Impounding Reservoirs
305.2	Collecting and Impounding Reservoirs-Source of Supply and Pumping Plant
610.03(e)	**Lake, River and Other Intakes**
306	Lake, River and Other Intakes
306.2	Lake, River and Other Intakes-Source of Supply and Pumping Plant
610.03(f)	**Wells and Springs**
307	Wells and Springs
307.2	Wells and Springs-Source of Supply and Pumping Plant
610.03(g)	**Infiltration Galleries and Tunnels**
308	Infiltration Galleries and Tunnels
308.2	Infiltration Galleries and Tunnels-Source of Supply and Pumping Plant

610.03(h)	**Supply Mains**
309	Supply Mains
309.2	Supply Mains-Source of Supply and Pumping Plant
610.03(i)	**Power Generation Equipment**
310	Power Generation Equipment
310.2	Power Generation Equipment-Source of Supply and Pumping Plant
610.03(j)	**Pumping Equipment**
311	Pumping Equipment
311.2	Pumping Equipment-Source of Supply and Pumping Plant
610.03(k)	**Water Treatment Equipment**
320	Water Treatment Equipment
320.3	Water Treatment Equipment-Water Treatment Plant
610.03(l)	**Distribution Reservoirs and Standpipes**
330	Distribution Reservoirs and Standpipes
330.4	Distribution Reservoirs and Standpipes-Transmission and Distribution Plant
610.03(m)	**Transmission and Distribution Mains**
331	Transmission and Distribution Mains
331.4	Transmission and Distribution Mains-Transmission and Distribution Plant
610.03(n)	**Services**
333	Services
333.4	Services-Transmission and Distribution Plant
610.03(o)	**Meters and Meter Installations**
334	Meters and Meter Installations
334.4	Meters and Meter Installations-Transmission and Distribution Plant
610.03(p)	**Hydrants**
335	Hydrants
335.4	Hydrants-Transmission and Distribution Plant
610.03(q)	**Other Plant and Miscellaneous Equipment**
339	Other Plant and Miscellaneous Equipment
339.1	Other Plant and Miscellaneous Equipment-Intangible Equipment
339.2	Other Plant and Miscellaneous Equipment-Source of Supply and Pumping Plant
339.3	Other Plant and Miscellaneous Equipment-Water Treatment Plant

339.4	Other Plant and Miscellaneous Equipment-Transmission and Distribution Plant
610.03(r)	**Office Furniture and Equipment**
340	Office Furniture and Equipment
340.5	Office Furniture and Equipment-General Plant
610.03(s)	**Transportation Equipment**
341	Transportation Equipment
341.5	Transportation Equipment-General Plant
610.03(t)	**Stores Equipment**
342	Stores Equipment
342.5	Stores Equipment-General Plant
610.03(u)	**Tools, Shop and Garage Equipment**
343	Tools, Shop and Garage Equipment
343.5	Tools, Shop and Garage Equipment-General Plant
610.03(v)	**Laboratory Equipment**
344	Laboratory Equipment
344.5	Laboratory Equipment-General Plant
610.03(w)	**Power Operated Equipment**
345	Power Operated Equipment
345.5	Power Operated Equipment-General Plant
610.03(x)	**Communication Equipment**
346	Communication Equipment
346.5	Communication Equipment-General Plant
610.03(y)	**Computer Equipment**
347	Computer Equipment
347.5	Computer Equipment-General Plant
610.03(z)	**Other Plant and Miscellaneous Equipment**
348	Other Plant and Miscellaneous Equipment
348.5	Other Plant and Miscellaneous Equipment-General Plant

610.04 INCOME ACCOUNTS

610.04(a)	**Utility Operating Income**
400	Operating Revenues
401	Operation and Maintenance Expenses
403	Depreciation Expenses
405	Amortization of Contributions in Aid of Construction

GENERAL INSTRUCTIONS

610.01(a) Classification of Companies

A. All water companies shall be required to maintain the accounts and comply with the record keeping requirements described herein. For accounting purposes, companies shall be divided into classes as follow:

1. **Class A.** Utilities having annual water operating revenues of $750,000 or more.
2. **Class B.** Utilities having annual water operating revenues of $150,000 or more, but less than $750,000.
3. **Class C.** Utilities having annual water operating revenues of less than $150,000.

B. The class to which any utility belongs shall originally be determined by the average of its annual water operating revenues for the last three consecutive years. Subsequent changes in classification shall be made when the annual water operating revenues for each of the three immediately preceding years shall exceed the upper limit, or be less than the lower limit, of the annual water operating revenues of the classification previously applicable to the utility.

C. Water companies shall keep all the accounts of this system of accounts which are applicable to their affairs and are designated. These companies shall also keep Basic Property Records.

610.01(b) Records

A. The company's financial records shall be kept in accordance with generally accepted accounting principles to the extent permitted by this system of accounts. The books of accounts of all water utilities shall be kept by the double entry method, on an accrual basis. Each utility shall keep its accounts monthly and shall close its books at the end of each calendar year.

B. The company's financial records shall be kept with sufficient particularity to show fully the facts pertaining to all entries in these accounts. The detail records shall be filed in such manner as to be readily accessible for examination by representatives of this Commission.

C. The Commission shall require a company to maintain financial and other subsidiary records in such a manner that specific information, of a type not warranting disclosure as an account or subaccount, shall be readily available. When this occurs, or where the full information is not otherwise recorded in the general books, the subsidiary records shall be maintained in sufficient detail to facilitate the reporting of the required specific information. The subsidiary records, in which the full details are shown, shall be sufficiently referenced to permit ready identification and examination by representatives of this Commission, and shall be kept in such manner that they may be produced within the state at such times and places as the Commission may designate.

with the book cost of the item transferred; the accumulated depreciation shall then be credited and account 121 - Nonutility Property concurrently charged with the market value of the property transferred. If the property is sold within a relatively short time, a debit or credit shall be made to the accumulated depreciation to adjust the estimated salvage value to the amount actually realized.

610.01(e)(13) Utility Plant - Common Plant

A. If the utility is engaged in more than one utility service such as water, sewer, electric and gas, and if any of its utility plant is used in common for several utility services or for other purposes to such an extent and in such manner that it is impracticable to segregate it by utility services currently in the accounts, then such property with the approval of the Commission, may be designated and classified as "common utility plant".

B. Utility plant designated as common utility plant shall be classified according to the detailed utility plant accounts appropriate for the property.

C. The utility shall be prepared to show at any time and to report to the Commission annually, or more frequently if required, by utility plant accounts (301 to 348) the following: (1) the book cost of common utility plant; (2) the allocation of such cost to the respective departments using the common utility plant; and (3) the basis of the allocation.

D. The accumulated provision for depreciation and amortization of the utility shall be segregated so as to show the amount applicable to the property classified as common utility plant.

E. The expenses of operation, maintenance, rent, depreciation and amortization of common utility plant shall be recorded in the accounts prescribed herein but designated as common expenses, and the allocation of such expenses to the departments using the common utility plant shall be supported in such manner as to reflect readily the basis of allocation used.

610.01(e)(14) Utility Plant - Multiple Use

Land, rights of way and structures used jointly for several functions, such as supply, and transmission and distribution purposes, shall be classified according to the major use thereof.

610.01(e)(15) Utility Plant - Plant Account Matrix

A. Class A and Class B utilities (as defined in General Instruction 610.01(a)) are required to subdivide the plant accounts into "functional" operations. The subaccounts are to be designated by adding a suffix of one decimal place to the three digit account number.

B. The "functional" operations for the water system are listed below along with the designated suffix:

610.01 GENERAL INSTRUCTIONS

1. Intangible Plant
2. Source of Supply and Pumping Plant
3. Water Treatment Plant
4. Transmission and Distribution Plant
5. General Plant

610.01(e)(16) Utility Plant - Account Information

A. As of the date a company becomes subject to this system of accounts, it shall prepare opening entries in accordance with the following provisions:

1. All utility plant shall be recorded at original cost.
2. The accounts prescribed herein shall be opened by transferring thereto the balances carried in the accounts previously maintained. The company may make any such subdivisions, reclassifications or consolidations of existing balances as are necessary to meet the requirements of this system of accounts.
3. The company shall prepare and keep supporting records with summary statements showing:
   (a) the closing balances in each account carried on the books prior to the adoption of this system of accounts;
   (b) the journal entries to effect the transfer of those balances to the accounts prescribed herein, arranging such entries so as to show for each account or subdivision thereof from what account and to what account each amount was transferred; and
   (c) the resultant opening balance of each account under this system of accounts.

610.01(e)(17) Utility Plant - Depreciation

A. Depreciation charges shall be computed using the straight-line method (see Glossary). Composite depreciation rates may be used with prior Commission approval.

B. When the straight-line method is used, the rates shall be reviewed periodically and adjusted with Commission approval so that the depreciation accrual will bear a reasonable relationship to the service life, the estimated net salvage, and the cost of plant in service.

C. The utility shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods;

and also such records as will reflect the percentage of salvage value and cost of removal for property retired from each account, or subdivision thereof, for depreciable utility plant.

D. When an item of plant is retired, account 108 - Accumulated Depreciation and account 110 - Accumulated Amortization shall be charged and the appropriate plant accounts shall be credited with the entire recorded original cost of plant retired regardless of the amount of depreciation which has been accumulated for this particular item of plant, except as provided in section 610.01(e)(10)(C). Account 108 - Accumulated Depreciation shall also be charged with the costs of removal of retired plant, and shall be credited with the salvage value, sales price or other amounts recovered from plant retired.

E. In rare instances, the unexpected early retirement of a major unit of property, which would eliminate or seriously deplete the existing depreciation reserve, may require accounting treatment which differs from that described in paragraph C above. In such instances, the Commission may authorize or order the loss on retirement (less any tax savings) to be charged to income in the current year or transferred to account 186 - Miscellaneous Deferred Debits and amortized in future periods. Such accounting treatment shall only be used when specifically authorized or directed by the Commission.

F. It is required that all utilities maintain a separate accumulated depreciation subaccount for each depreciable plant account.

610.01(e)(18) Utility Plant - Contributions in Aid of Construction

A. Nonrefundable contributions of cash or plant facilities donated to the water utility to assist it in constructing, extending or relocating its water facilities shall be credited to account 271 - Contributions in Aid of Construction (See account 271 for description of items allowable in this account).

B. Balances in this account representing contributions of depreciable plant shall be amortized using the contra account 272 - Accumulated Amortization of Contributions in Aid of Construction. The corresponding credit shall be to account 405 - Amortization of Contributions in Aid of Construction.

C. The balance in this account representing contributions of nondepreciable plant (ie: land) shall remain unchanged until such time as the property is sold or otherwise retired. At the time of retirement of nondepreciable contributed plant, its cost shall be credited to the appropriate plant account and charged to account 271.

610.01(e)(19) Utility Plant - Work Order System Required

A. Each utility shall record all construction and retirements of utility plant by means of work orders or job orders. Separate work orders shall be opened for additions to and retirements of utility plant or the retirements may be included

with the construction work order, provided, however, that all items relating to the retirements shall be kept separate from those relating to construction and further provided that any maintenance costs involved in the work shall likewise be segregated.

B. Each utility shall keep its work order system so as to show the nature of each addition to or retirement of utility plant: exact location of the work performed; whether the work is new construction, reconstruction or retirement; total cost; source or sources of costs, and the utility plant account or accounts to which charged or credited. Work orders covering jobs of short duration shall be cleared monthly. Blanket work orders may be used to record a relatively large number of minor additions of a similar nature. For the purposes of this classification, the term "reconstruction" shall be deemed to refer to any work wherein items previously charged to Utility Plant account are moved, removed, demolished, or abandoned, either in whole or in part, in conjunction with new construction.

C. Each work order shall be subdivided in such manner as will show separately the details of each unit to be entered in the Continuing Property Record.

D. On all reconstruction work orders the cost of removing or demolishing previous construction, and the salvage realized from material removed, shall be shown as separate items. These items shall be transferred to account 108 Accumulated Depreciation at the time the work order is closed out from account 105 - Construction Work in Progress to the appropriate Utility Plant account. The entry recording the retirement of property removed, demolished or abandoned shall be made or referred to on the work order under which the removal took place.

E. Individual items of equipment, which are not related to other items of equipment purchased at about the same time and do not have installation charges may be charged directly to the applicable Utility Plant account.

610.01(e)(20) Utility Plant - Continuing Property Records

A. Each utility shall maintain Continuing Property Records of operating property used in utility operations, subdivided so as to show separately the operating property at each location, such as each production plant and the distribution equipment, exclusive of meters, located in each city or town. Customers' meters may be displayed separately by cities and towns or may be shown for the utility as a whole; but in the latter event, a separate statistical record shall be kept designed to show the number of each class of meters in service in each city or town and the number held in reserve. Such statistical record shall agree as to the number of each class of meters, with the corresponding total number carried in the Continuing Property Records and shall be verified at least once a year.

B. The Continuing Property Records shall be arranged in conformity with the Utility Plant accounts and shall show a description of the property and the cost thereof to the accounting utility, except that for such portion of the property, the cost of which can not be determined without excessive expense, the cost shall be estimated.

C. In the event of future additions, and so far as reasonably feasible for present property, there shall be shown (either in such Continuing Property Records or in other records referred to therein) for each item of one or more units, the date of acquisition (or construction by the accounting utility or any predecessor thereof), the date when first placed in service, the location of the property, and in the case of movable items, the manufacturer's name and any number or other identifying mark imprinted thereon, the company number or designation, and such other particulars as may be necessary for complete identification.

D. Where the price paid by the accounting utility for operating property acquired from a predecessor public utility differs from the cost of such property when first dedicated to the public use, the cost to the accounting utility shall be determined by first establishing the original cost of each unit or such property and thereafter allocating the difference to the various accounts and units of property upon some reasonable basis. Where such allocations are necessary, the accounting utility shall maintain at all times a complete record of the amounts allocated to each account and unit and the basis of such allocations so that the original cost of such units of property will be available as a part of the Continuing Property Records.

E. In the case of large items, such as structures, boiler plant equipment, and production equipment, the cost of each unit or group of units comprising a piece of property acquired as a whole shall be determined when feasible; otherwise it shall be estimated.

F. There shall be no revisions made in the list of units as originally set in the Continuing Property Records and verified with Commission Engineering without the approval of the Commission, except as a normal result of the disposal of the property.

610.01(f) Operating Income - General

610.01(f)(1) Operating Income - Income Taxes

A. Current income tax provision

1. The utility shall initially debit account 409 - Income Taxes and credit account 236 - Accrued Taxes to record its estimated current income tax liability. As the exact amounts of taxes become known, the current tax accruals shall be adjusted by debits or credits to these accounts unless such adjustments are properly included in account

610.03 WATER UTILITY PLANT ACCOUNTS

	Class A Account	Class B Account	Class C Account
610.03(a) Intangible Plant			
Organization	301	301	301
Organization - Intangible Plant	301.1	301.1	
Franchises	302	302	302
Franchises - Intangible Plant	302.1	302.1	
610.03(b) Land and Land Rights			
Land and Land Rights	303	303	303
Land and Land Rights - Source of Supply and Pumping Plant	303.2	303.2	
Land and Land Rights - Water Treatment Plant	303.3	303.3	
Land and Land Rights - Transmission and Distribution Plant	303.4	303.4	
Land and Land Rights - General Plant	303.5	303.5	
610.03(c) Structures and Improvements			
Structures and Improvements	304	304	304
Structures and Improvements - Source of Supply and Pumping Plant	304.2	304.2	
Structures and Improvements - Water Treatment Plant	304.3	304.3	
Structures and Improvements - Transmission and Distribution Plant	304.4	304.4	
Structures and Improvements - General Plant	304.5	304.5	
610.03(d) Collecting and Impounding Reservoirs			
Collecting and Impounding Reservoirs	305	305	305
Collecting and Impounding Reservoirs - Source of Supply and Pumping Plant	305.2	305.2	
610.03(e) Lake, River and Other Intakes			
Lake, River and Other Intakes	306	306	306
Lake, River and Other Intakes - Source of Supply and Pumping Plant	306.2	306.2	
610.03(f) Wells and Springs			
Wells and Springs	307	307	307

Wells and Springs - Source of Supply and Pumping Plant	307.2	307.2	

610.03(g) Infiltration Galleries and Tunnels

Infiltration Galleries and Tunnels	308	308	308
Infiltration Galleries and Tunnels - Source of Supply and Pumping Plant	308.2	308.2	

610.03(h) Supply Mains

Supply Mains	309	309	309
Supply Mains - Source of Supply and Pumping Plant	309.2	309.2	

610.03(i) Power Generation Equipment

Power Generation Equipment	310	310	310
Power Generation Equipment - Source of Supply and Pumping Plant	310.2	310.2	

610.03(j) Pumping Equipment

Pumping Equipment	311	311	311
Pumping Equipment - Source of Supply and Pumping Plant	311.2	311.2	

610.03(k) Water Treatment Equipment

Water Treatment Equipment	320	320	320
Water Treatment Equipment - Water Treatment Plant	320.3	320.3	

610.03(l) Distribution Reservoirs and Standpipes

Distribution Reservoirs and Standpipes	330	330	330
Distribution Reservoirs and Standpipes - Transmission and Distribution Plant	330.4	330.4	

610.03(m) Transmission and Distribution Mains

Transmission and Distribution Mains	331	331	331
Transmission and Distribution Mains - Transmission and Distribution Plant	331.4	331.4	

610.03(n) Services

Services	333	333	333

Services - Transmission and Distribution Plant	333.4	333.4	

610.03(o) Meters and Meter Installations

Meters and Meter Installations	334	334	334
Meters and Meter Installations - Transmission and Distribution Plant	334.4	334.4	

610.03(p) Hydrants

Hydrants	335	335	335
Hydrants - Transmission and Distribution Plant	335.4	335.4	

610.03(q) Other Plant and Miscellaneous Equipment

Other Plant and Miscellaneous Equipment	339	339	339
Other Plant and Miscellaneous Equipment - Intangible Plant	339.1	339.1	
Other Plant and Miscellaneous Equipment - Source of Supply and Pumping Plant	339.2	339.2	
Other Plant and Miscellaneous Equipment - Water Treatment Plant	339.3	339.3	
Other Plant and Miscellaneous Equipment - Transmission and Distribution Plant	339.4	339.4	

610.03(r) Office Furniture and Equipment

Office Furniture and Equipment	340	340	340
Office Furniture and Equipment - General Plant	340.5	340.5	

610.03(s) Transportation Equipment

Transportation Equipment	341	341	341
Transportation Equipment - General Plant	341.5	341.5	

610.03(t) Stores Equipment

Stores Equipment	342	342
Stores Equipment - General Plant	342.5	342.5

610.03(u) Tools, Shop and Garage Equipment

Tools, Shop and Garage Equipment	343	343	343
Tools, Shop and Garage Equipment - General Plant	343.5	343.5	

610.03(v) Laboratory Equipment

Laboratory Equipment	344	344
Laboratory Equipment - General Plant	344.5	344.5

610.03(w) Power Operated Equipment

Power Operated Equipment	345	345	345
Power Operated Equipment - General Plant	345.5	345.5	

610.03(x) Communication Equipment

Communication Equipment	346	346
Communication Equipment - General Plant	346.5	346.5

610.03(y) Computer Equipment

Computer Equipment	347	347
Computer Equipment - General Plant	347.5	347.5

610.03(z) Other Plant and Miscellaneous Equipment

Other Plant and Miscellaneous Equipment	348	348	348
Other Plant and Miscellaneous Equipment - General Plant	348.5	348.5	

The water utility plant accounts have been designed utilizing an account matrix for Class A and Class B utilities. The matrix employs a list of object accounts which in effect act as control accounts. The object accounts are further segregated by the matrix into classifications by functions or subaccounts. (See Accounting Instruction 610.01(e)(15).) Class C utility are required to use only the object accounts for posting accounts.

301 Organization

This account shall include all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership or other enterprise and putting it into readiness to do business. A sample of items to be included in this account is listed below.

1. Actual cost of obtaining certificates authorizing an enterprise to engage in the public utility business.
2. Fees and expenses for incorporation.
3. Fees and expenses for mergers or consolidations.
4. Office expenses incident to organizing the utility.
5. Stock and minute books and corporate seal.

Note A: – This account shall not include any discounts upon securities issued or assumed nor shall it include any costs incident to negotiating loans, selling bonds or other evidences of debt, or expenses in connection with the authorization, issuance and sale of capital stock.

Note B: – Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. Where charges are made to this account for expenses incurred in mergers, consolidations or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

302 Franchises

A. This account shall include amounts paid to the federal government, to a state or to a political subdivision thereof in consideration for franchises, consents or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require them solely for the purpose of acquiring a franchise.

B. If a franchise or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount paid therefor by the utility to the assignor nor shall it exceed the amount paid by the original grantee.

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F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT .1						
2	301 Organization	25,557	-		(1,343)		24,214
3	302 Franchise	162,374	-		(11,206)		151,168
4	339 Other Plant and Misc. Equip.	2,901			(1,450)		1,451
5	Total Intangible Plant	$ 190,832	$ -	$ -	$ (13,999)	$ -	$ 176,833
6	SOURCE OF SUPPLY AND PUMPING PLANT .2						
7	303 Land and Land Rights	583,229	88		(884)		582,433
8	304 Structures and Improvements	13,123,992	1,203,115	1,210	(73,633)	(86,416)	14,165,848
9	305 Collecting and Impounding Reservoirs	2,213,384					2,213,384
10	306 Lake, River and Other Intakes						
11	307 Wells and Springs	654,775	22,742	-		-	677,517
12	308 Infiltration Galleries and Tunnels						
13	309 Supply Mains						
14	310 Power Generation Equipment						
15	311 Pumping Equipment	2,916,346	47,088	-		-	2,963,434
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	$ 19,491,726	$ 1,273,033	$ 1,210	$ (74,517)	$ (86,416)	$ 20,602,616
18	WATER TREATMENT PLANT .3						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	5,558,790	110,611	-	-	-	5,669,401
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	$ 5,558,790	$ 110,611	$ -	$ -	$ -	$ 5,669,401

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F-8 UTILITY PLANT IN SERVICE (Continued)

Line No.	Account Title (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	TRANSMISSION & DISTRIBUTION .4						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	5,651,217					5,651,217
28	331 Transmission and Distribution Mains	43,176,090	1,798,892	20,132	(4,121)		44,950,729
29	333 Services	7,683,393	462,901	9,877			8,136,417
30	334 Meters and Meter Installations	3,458,802	252,398	120,192	(219)		3,590,789
31	335 Hydrants	2,737,042	128,009	129	(402)		2,864,520
32	339 Other Plant and Misc. Equip.	37,305	-				37,305
33	Total Transmission and Distribution	$ 62,743,849	$ 2,642,200	$ 150,330	$ (4,742)	$ -	$ 65,230,977
34	GENERAL PLANT .5						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment	386,758	209,149	186,650		(14,195)	395,062
38	341 Transportation Equipment	1,580,825	338,602	100,979	-		1,818,448
39	342 Stores Equipment						
40	343 Tools, Shop and Garage Equipment	53,305	-				53,305
41	344 Laboratory Equipment	119,503	13,432	-			132,935
42	345 Power Operated Equipment						
43	346 Communication Equipment	444,179	195,512	10,235	-		629,456
44	347 Miscellaneous Equipment	2,836,616	337,039	225,782			2,947,873
45	348 Other Tangible Equipment	363,954	64,471	374	-	(1,150)	426,901
46	Total General Equipment	$ 5,785,140	$ 1,158,205	$ 524,020	$ -	$ (15,345)	$ 6,403,980
47	Total (Accounts 101 and 106)	$ 93,770,337	$ 5,184,049	$ 675,560	$ (93,258)	$ (101,761)	$ 98,083,807
48	104 Utility Plant Purchased or Sold**	$ -	$ -	$ -	$ -	$ -	$ -
49	Total Utility Plant in Service	$ 93,770,337	$ 5,184,049	$ 675,560	$ (93,258)	$ (101,761)	$ 98,083,807