

## § 1604.01 ITEMS

### ITEM 1

## 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)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-105)	F-6	\$546,732	\$521,909	\$24,823
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	206,649	194,416	12,233
3	Net Plant	-	\$340,083	\$327,493	\$12,590
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$340,083	\$327,493	\$12,590
<b>OTHER PROPERTY &amp; INVESTMENTS</b>					
6	Nonutility Property (121)	-			
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-			
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-			
<b>CURRENT AND ACCRUED ASSETS</b>					
12	Cash (131)	-	\$35,079	\$16,198	\$18,881
13	Special Deposits (132)	-			
14	Accounts Receivable Net (141-143)	-	37,183	43,373	(6,190)
15	Plant Materials and Supplies (151)	-	615	879	(264)
16	Prepayments (162-163)	-	2,981	3,038	(57)
17	Miscellaneous Current & Accrued Assets (174)	-			
18	Total Current and Accrued Assets	-	\$75,858	\$63,488	\$12,370
<b>DEFERRED DEBITS</b>					
19	Miscellaneous Deferred Debits (186)	-	\$5,991	\$0	5,991
20	Accumulated Deferred Income Taxes (190)	-			
21	Total Deferred Debits	-	\$5,991	\$0	\$5,991
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$421,932</b>	<b>\$390,981</b>	<b>\$30,951</b>

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

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-	212,987	212,987	0
4	Retained Earnings (217)	F-3	73,892	82,250	(8,358)
5	Proprietary Capital (proprietorships & partnerships) (218)	F-4			
6	Total Capital	-	\$286,879	\$295,237	(\$8,358)
<b>LONG TERM DEBT</b>					
7	Other Long-Term Debt (224)	-	\$47,192	\$41,036	\$6,156
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
8	Accounts Payable (231)	-	\$2,400	\$37,521	(\$35,121)
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-	1,745	4,115	(2,370)
12	Accrued Interest (237)	-			
13	Miscellaneous Current and Accrued Liabilities (241)	-	71,622		71,622
14	Total Current & Accrued Liabilities	-	\$75,767	\$41,636	\$34,131
<b>OTHER LIABILITIES</b>					
15	Advances for Construction (252)	-			
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction - Net (271-272)	F-46			
20	Accumulated Deferred Income Taxes (281-283)	-	12,094	13,072	(\$978)
21	<b>TOTAL LIABILITIES AND CAPITAL</b>	-	<b>\$421,932</b>	<b>\$390,981</b>	<b>\$30,951</b>

## Class C Utility

## F-2 STATEMENT OF INCOME

## WATER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$81,259	\$76,096	\$5,163
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	85,299	49,628	35,671
4	Depreciation Expenses (403)	F-12	10,604	8,227	2,377
5	Amortization of Contributions in Aid of Construction (405)	F-46.4			
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	3,940	2,874	1,066
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	(371)	2,270	(2,641)
10	<b>Total Operating Expenses</b>		<b>\$99,472</b>	<b>\$62,999</b>	<b>\$36,473</b>
11	<b>Net Operating Income (Loss)</b>		<b>(\$18,213)</b>	<b>\$13,097</b>	<b>(\$31,310)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
13	Interest and Dividend Income (419)	-		\$124	(124)
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)	-		(584)	584
18	Interest Expense (427)	-			
19	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
20	<b>Total Other Income and Deductions</b>		<b>\$0</b>	<b>(\$460)</b>	<b>460</b>
21	<b>NET INCOME (LOSS)</b>		<b>(\$18,213)</b>	<b>\$12,637</b>	<b>(\$30,850)</b>

## F-2 Statement of Income

## SEWER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$69,388	\$62,571	\$6,817
2	Operating Expenses:				
4	Operating (401)	F-48	53,964	56,621	(2,657)
5	Depreciation (403)	F-12	2,000	2,000	0
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	3,940	2,874	1,066
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	(370)	2,270	(2,640)
10	<b>Total Operating Expenses</b>		<b>\$59,534</b>	<b>\$63,765</b>	<b>(\$4,232)</b>
11	<b>Net Operating Income (Loss)</b>		<b>\$9,855</b>	<b>(\$1,194)</b>	<b>\$11,049</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
14	Interest and Dividend Income (419)	-			
15	Allow. for Funds Used During Construction (420)	-			
16	Nonutility Income (421)	-			
17	Miscellaneous Nonutility Expenses (426)	-		(584)	584
18	Interest Expense (427)	-			
19	Taxes Applicable to Other Income	-			
20	(409.2, 410.2, 411.2, 412.2)	-			
21	<b>Total Other Income and Deductions</b>		<b>\$0</b>	<b>(\$584)</b>	<b>584</b>
22	<b>NET INCOME (LOSS)</b>		<b>\$9,855</b>	<b>(\$1,778)</b>	<b>\$11,633</b>

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ITEM 3

Class C Water 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 taxable income for the year. Descriptions should clearly indicated the nature of each reconciling amount.

Line #	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, Schedule F-2	(\$8,358)
2	Income taxes per Income Statement, Schedule F-2, plus any adjustment to Retained Earnings, Account 217.	
3	Other reconciling amounts:	
4	Federal income tax per books	(1,023)
5	Expenses recorded on books this year not deducted on this return: Depreciation	4,395
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal Taxable Net Income	(\$4,986)
26	Computation of Tax:	\$0
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		

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ITEM 16

### A-7 PAYMENTS TO INDIVIDUALS

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

Line No	Name	Address	Amount
1	C & C Water Services	Gilford, N. H.	\$82,464
2	City of Laconia	Laconia, N. H.	37,042
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		\$119,506



**Class C Utility**

**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 subscription of its affairs su accounting, financing, engineering, construction, purchasing operation, etc., and show the total amount paid to each for the year. Designate by asterisk (\*) those organizations which are "Affiliates" as defined in Chapter 182, Section 1, Laws of 1933.

Line No. (a)	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for Each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expenses (h)	To Other Accounts (i)
1	C&C Water Services	Annual	On going	Mgmt. / Oper.	82,464	1,568	80,896	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
				<b>Totals</b>	<b>\$82,464</b>	<b>\$1,568</b>	<b>\$80,896</b>	

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

Detail of Distributed Charges to Operating Expenses (Column h)			
Line No.	Contract/Agreement Name	Account No.	Amount
12	C&C Water Services	614	\$1,159
13		633	4,769
14		641	7,899
15		642	4,105
16		673	1,611
17		730	11,353
18		903	9,800
19		923	40,200
20			
21			
22			
23		<b>Total</b>	<b>\$80,896</b>

**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	C&C Water Services	Management / Operation	\$80,464	C&C Water Services, Gilford, N. H.
2				
3				
4				
5				
6				
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.

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ITEM 18

## 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)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-105)	F-6	\$521,909	\$480,305	\$41,604
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	194,416	184,316	10,100
3	Net Plant	-	\$327,493	\$295,989	\$31,504
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$327,493	\$295,989	\$31,504
<b>OTHER PROPERTY &amp; INVESTMENTS</b>					
6	Nonutility Property (121)	-			
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-			
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-			
<b>CURRENT AND ACCRUED ASSETS</b>					
12	Cash (131)	-	\$16,198	\$17,906	(\$1,708)
13	Special Deposits (132)	-			
14	Accounts Receivable Net (141-143)	-	43,373	40,832	2,541
15	Plant Materials and Supplies (151)	-	879	967	(88)
16	Prepayments (162-163)	-	3,038	3,076	(38)
17	Miscellaneous Current & Accrued Assets (174)	-			
18	Total Current and Accrued Assets	-	\$63,488	\$62,781	\$707
<b>DEFERRED DEBITS</b>					
19	Miscellaneous Deferred Debits (186)	-	\$0	\$2,458	(2,458)
20	Accumulated Deferred Income Taxes (190)	-			
21	Total Deferred Debits	-	\$0	\$2,458	(\$2,458)
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$390,981</b>	<b>\$361,228</b>	<b>\$29,753</b>

### F-1 BALANCE SHEET

#### Liabilities and Capital

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-	212,987	254,401	(41,414)
4	Retained Earnings (217)	F-3	82,250	71,391	10,859
5	Proprietary Capital (proprietorships & partnerships) (218)	F-4			
6	Total Capital	-	\$295,237	\$325,792	(\$30,555)
<b>LONG TERM DEBT</b>					
7	Other Long-Term Debt (224)	-	\$41,036	\$0	\$41,036
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
8	Accounts Payable (231)	-	\$37,521	\$22,628	\$14,893
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-	4,115	633	3,482
12	Accrued Interest (237)	-			
13	Miscellaneous Current and Accrued Liabilities (241)	-			
14	Total Current & Accrued Liabilities	-	\$41,636	\$23,261	\$18,375
<b>OTHER LIABILITIES</b>					
15	Advances for Construction (252)	-			
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction - Net (271-272)	F-46			
20	Accumulated Deferred Income Taxes (281-283)	-	13,072	12,175	\$897
21	<b>TOTAL LIABILITIES AND CAPITAL</b>	-	<b>\$390,981</b>	<b>\$361,228</b>	<b>\$29,753</b>

**F-2 STATEMENT OF INCOME**

**WATER**

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Utility Operating Income				
2	Operating Revenues (400)	F-47	\$76,096	\$75,451	\$645
3	Operating Expenses:				
4	Operating and Maintenance Expense (401)	F-48	49,628	47,779	1,849
5	Depreciation Expenses (403)	F-12	8,227	8,285	(58)
6	Amortization of Contributions in Aid of Construction (405)	F-46.4			
7	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
8	Amortization Expense - Other (407)	F-49			
9	Taxes Other Than Income (408)	F-50	2,874	2,361	513
10	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,270	2,354	(84)
11	<b>Total Operating Expenses</b>		<b>\$62,999</b>	<b>\$60,779</b>	<b>\$2,220</b>
12	<b>Net Operating Income (Loss)</b>		<b>\$13,097</b>	<b>\$14,672</b>	<b>(\$1,575)</b>
13	<b>OTHER INCOME AND DEDUCTIONS</b>				
14	Interest and Dividend Income (419)	-	\$124	\$195	(71)
15	Allow. for Funds Used During Construction (420)	-			
16	Nonutility Income (421)	-			
17	Gains (Losses) from Disposition of Nonutility Property (422)	-			
18	Miscellaneous Nonutility Expenses (426)	-	(584)		
19	Interest Expense (427)	-			
20	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-	(\$460)	\$195	(655)
21	<b>Total Other Income and Deductions</b>		<b>\$12,637</b>	<b>\$14,867</b>	<b>(\$2,230)</b>
22	<b>NET INCOME (LOSS)</b>				

**F-2 Statement of Income**

**SEWER**

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Utility Operating Income				
2	Operating Revenues (400)	F-47	\$62,571	\$61,734	\$837
3	Operating Expenses:				
4	Operating (401)	F-48	56,621	54,670	1,951
5	Depreciation (403)	F-12	2,000	2,000	0
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	2,874	2,361	513
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,270	2,353	(83)
10	<b>Total Operating Expenses</b>		<b>\$63,765</b>	<b>\$61,384</b>	<b>\$2,381</b>
11	<b>Net Operating Income (Loss)</b>		<b>(\$1,194)</b>	<b>\$350</b>	<b>(\$1,544)</b>
12	<b>OTHER INCOME AND DEDUCTIONS</b>				
13	Interest and Dividend Income (419)	-		\$195	(195)
14	Allow. for Funds Used During Construction (420)	-			
15	Nonutility Income (421)	-			
16	Miscellaneous Nonutility Expenses (426)	-	(584)		
17	Interest Expense (427)	-			
18	Taxes Applicable to Other Income	-			
19	(409.2, 410.2, 411.2, 412.2)	-	(\$584)	\$195	(779)
20	<b>Total Other Income and Deductions</b>		<b>(\$1,168)</b>	<b>\$545</b>	<b>(\$2,323)</b>
21	<b>NET INCOME (LOSS)</b>				
22					

## 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)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-105)	F-6	\$480,305	\$458,971	\$21,334
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	184,316	174,288	10,028
3	Net Plant	-	\$295,989	\$284,683	\$11,306
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$295,989	\$284,683	\$11,306
<b>OTHER PROPERTY &amp; INVESTMENTS</b>					
6	Nonutility Property (121)	-			
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-			
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-			
<b>CURRENT AND ACCRUED ASSETS</b>					
12	Cash (131)	-	\$17,906	\$13,195	\$4,711
13	Special Deposits (132)	-			
14	Accounts Receivable Net (141-143)	-	40,832	33,623	7,209
15	Plant Materials and Supplies (151)	-	967	695	272
16	Prepayments (162-163)	-	3,076	5,719	(2,643)
17	Miscellaneous Current & Accrued Assets (174)	-			
18	Total Current and Accrued Assets	-	\$62,781	\$53,232	\$9,549
<b>DEFERRED DEBITS</b>					
19	Miscellaneous Deferred Debits (186)	-	\$2,458	\$0	2,458
20	Accumulated Deferred Income Taxes (190)	-			
21	Total Deferred Debits	-	\$2,458	\$0	\$2,458
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$361,228</b>	<b>\$337,915</b>	<b>\$23,313</b>

### F-1 BALANCE SHEET Liabilities and Capital

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31			
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-	254,401	254,401	0
4	Retained Earnings (217)	F-3	71,391	55,978	15,413
5	Proprietary Capital (proprietorships & partnerships) (218)	F-4			
6	Total Capital	-	\$325,792	\$310,379	\$15,413
<b>LONG TERM DEBT</b>					
7	Other Long-Term Debt (224)	-	\$0	\$0	\$0
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
8	Accounts Payable (231)	-	\$22,628	\$14,887	\$7,741
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-	633	0	633
12	Accrued Interest (237)	-			
13	Miscellaneous Current and Accrued Liabilities (241)	-			
14	Total Current & Accrued Liabilities	-	\$23,261	\$14,887	\$8,374
<b>OTHER LIABILITIES</b>					
15	Advances for Construction (252)	-			
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction - Net (271-272)	F-46			
20	Accumulated Deferred Income Taxes (281-283)	-	12,175	12,649	(\$474)
21	<b>TOTAL LIABILITIES AND CAPITAL</b>	-	<b>\$361,228</b>	<b>\$337,915</b>	<b>\$23,313</b>



## Class C Utility

## F-2 STATEMENT OF INCOME

## WATER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$75,451	\$72,368	\$3,083
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	47,779	47,271	508
4	Depreciation Expenses (403)	F-12	8,285	8,317	(32)
5	Amortization of Contributions in Aid of Construction (405)	F-46.4			
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	2,361	1,917	444
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,354	2,569	(215)
10	<b>Total Operating Expenses</b>		<b>\$60,779</b>	<b>\$60,074</b>	<b>\$705</b>
11	<b>Net Operating Income (Loss)</b>		<b>\$14,672</b>	<b>\$12,294</b>	<b>\$2,378</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
13	Interest and Dividend Income (419)	-	\$195		195
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)	-		(72)	72
19	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
20	<b>Total Other Income and Deductions</b>		<b>\$195</b>	<b>(\$72)</b>	<b>267</b>
21	<b>NET INCOME (LOSS)</b>		<b>\$14,867</b>	<b>\$12,222</b>	<b>\$2,645</b>

## F-2 Statement of Income

## SEWER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$61,734	\$59,864	\$1,870
2	Operating Expenses:				
3	Operating (401)	F-48	54,670	51,571	3,099
4	Depreciation (403)	F-12	2,000	2,000	0
5	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
6	Amortization - Other (407)	F-49			
7	Taxes Other Than Income (408)	F-50	2,361	1,917	444
8	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,353	2,569	(216)
9	<b>Total Operating Expenses</b>		<b>\$61,384</b>	<b>\$58,057</b>	<b>\$3,327</b>
10	<b>Net Operating Income (Loss)</b>		<b>\$350</b>	<b>\$1,807</b>	<b>(\$1,457)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
13	Interest and Dividend Income (419)	-	\$195		195
14	Allow. for Funds Used During Construction (420)	-			
15	Nonutility Income (421)	-			
16	Miscellaneous Nonutility Expenses (426)	-			
17	Interest Expense (427)	-		(72)	72
18	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
19	<b>Total Other Income and Deductions</b>		<b>\$195</b>	<b>(\$72)</b>	<b>267</b>
20	<b>NET INCOME (LOSS)</b>		<b>\$545</b>	<b>\$1,735</b>	<b>(\$1,190)</b>

## 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)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-105)	F-6	\$458,971	\$384,173	\$74,798
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	174,288	163,971	10,317
3	Net Plant	-	\$284,683	\$220,202	\$64,481
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$284,683	\$220,202	\$64,481
<b>OTHER PROPERTY &amp; INVESTMENTS</b>					
6	Nonutility Property (121)	-			
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-			
9	Utility Investments (124)	-			
10	Depreciation Funds (127)	-			
11	Total Other Property & Investments	-			
<b>CURRENT AND ACCRUED ASSETS</b>					
12	Cash (131)	-	\$13,195	\$66,062	(\$52,867)
13	Special Deposits (132)	-			
14	Accounts Receivable Net (141-143)	-	33,623	33,709	(86)
15	Plant Materials and Supplies (151)	-	695	695	0
16	Prepayments (162-163)	-	5,719	12,605	(6,886)
17	Miscellaneous Current & Accrued Assets (174)	-			
18	Total Current and Accrued Assets	-	\$53,232	\$113,071	(\$59,839)
<b>DEFERRED DEBITS</b>					
19	Miscellaneous Deferred Debits (186)	-	\$0	\$6,659	(6,659)
20	Accumulated Deferred Income Taxes (190)	-			
21	Total Deferred Debits	-	\$0	\$6,659	(\$6,659)
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			\$337,915	\$339,932	(\$2,017)

## F-1 BALANCE SHEET

### Liabilities and Capital

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31	\$13,540	\$13,540	0
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-	240,861	250,861	(10,000)
4	Retained Earnings (217)	F-3	55,978	42,139	13,839
5	Proprietary Capital (proprietorships & partnerships) (218)	F-4			
6	Total Capital	-	\$310,379	\$306,540	\$3,839
<b>LONG TERM DEBT</b>					
7	Other Long-Term Debt (224)	-	\$0	\$0	\$0
<b>CURRENT &amp; ACCRUED LIABILITIES</b>					
8	Accounts Payable (231)	-	\$14,887	\$15,547	(\$660)
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-	0	4,722	(4,722)
12	Accrued Interest (237)	-			
13	Miscellaneous Current and Accrued Liabilities (241)	-			
14	Total Current & Accrued Liabilities	-	\$14,887	\$20,269	(\$5,382)
<b>OTHER LIABILITIES</b>					
15	Advances for Construction (252)	-			
16	Other Deferred Credits (253)	-			
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction - Net (271-272)	F-46			
20	Accumulated Deferred Income Taxes (281-283)	-	12,649	13,123	(\$474)
21	<b>TOTAL LIABILITIES AND CAPITAL</b>	-	<b>\$337,915</b>	<b>\$339,932</b>	<b>(\$2,017)</b>

## Class C Utility

## F-2 STATEMENT OF INCOME

## WATER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$72,368	\$71,066	\$1,302
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	47,271	43,979	3,292
4	Depreciation Expenses (403)	F-12	8,317	8,317	(0)
5	Amortization of Contributions in Aid of Construction (405)	F-46.4			
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	1,917	1,746	171
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,569	2,153	416
10	<b>Total Operating Expenses</b>		<b>\$60,073</b>	<b>\$56,195</b>	<b>\$3,878</b>
11	<b>Net Operating Income (Loss)</b>		<b>\$12,295</b>	<b>\$14,871</b>	<b>(\$2,576)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
12	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)	-		(50)	50
18	Interest Expense (427)	-	(73)	(33)	(40)
19	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
20	<b>Total Other Income and Deductions</b>		<b>(\$73)</b>	<b>(\$83)</b>	<b>10</b>
21	<b>NET INCOME (LOSS)</b>		<b>\$12,222</b>	<b>\$14,788</b>	<b>(\$2,566)</b>

## F-2 Statement of Income

## SEWER

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>Utility Operating Income</b>					
1	Operating Revenues (400)	F-47	\$59,864	\$60,793	(\$929)
2	Operating Expenses:				
3	Operating (401)	F-48	51,571	50,401	1,170
4	Depreciation (403)	F-12	2,000	2,000	0
5	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
6	Amortization - Other (407)	F-49			
7	Taxes Other Than Income (408)	F-50	1,917	1,746	171
8	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	2,569	2,153	416
9	<b>Total Operating Expenses</b>		<b>\$58,057</b>	<b>\$56,300</b>	<b>\$1,757</b>
10	<b>Net Operating Income (Loss)</b>		<b>\$1,808</b>	<b>\$4,493</b>	<b>(\$2,686)</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
12	Interest and Dividend Income (419)	-			
14	Allow. for Funds Used During Construction (420)	-			
15	Nonutility Income (421)	-			
16	Miscellaneous Nonutility Expenses (426)	-		(50)	50
17	Interest Expense (427)	-	(73)	(33)	(40)
18	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
19	<b>Total Other Income and Deductions</b>		<b>(\$73)</b>	<b>(\$83)</b>	<b>10</b>
20	<b>NET INCOME (LOSS)</b>		<b>\$1,735</b>	<b>\$4,410</b>	<b>(\$2,676)</b>

§ 1604.01 ITEMS

ITEM 20

SALES VOLUME

CUSTOMER CLASS	HUNDRED CUBIC FEET SOLD IN 2009/QUARTER			
	FIRST	SECOND	THIRD	FOURTH
Commercial A	57.40	52.70	74.04	98.08
Commercial B	232.56	230.79	458.45	497.17
Residential Single Family				
Residential Multi-family	70.19	207.37	206.94	276.00

d/cli/5510schesalesvolume