

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**PERMANENT RATES**  
**REVENUE REQUIREMENT**

Attachment A  
Schedule 1

Rate Base (Schedule 2; Column 6)	\$ 3,607,730
Rate of Return (Schedule 1a)	x <u>8.52%</u>
Operating Income Requirement (See Schedule 3; Column 8)	307,258
Less: Proforma Test Year Operating Income (Schedule 3; Column 6)	<u>(276,868)</u>
Revenue Deficiency / (Surplus) Before Tax Effect (See Schedule 3; Column 7)	30,390
Tax Factor (Schedule 1b)	÷ <u>72.92%</u>
Revenue Deficiency / (Surplus) After Tax Effect (See Schedule 3; Column 7)	<b>41,678</b>
Add: Pro Forma Water Revenues from General Customers (Schedule 3; Column 6)	<u>1,337,149</u>
Water Revenues from General Customers Proposed by Department (See Schedule 3; Column 8)	<b><u>\$ 1,378,827</u></b>
Percent Increase in Annual Water Revenues from General Customers	<b><u>3.12%</u></b>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES  
WEIGHTED AVERAGE COST OF CAPITAL

Attachment A  
Schedule 1a

	(1)	(2)	(3)	(4)	(5)	(5a)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	CAPITAL STRUCTURE						COST OF DEBT						
	Balance 12/31/14	Original Proforma Adj's Per Company	Proforma Adj's Per Dept	Adjusted Balance	Calculated Percent	Proforma Percent	Annual Interest	Annual Debt Expense	Proforma Adj's Per Company	Proforma Adj's Per Department	Adjusted Cost of Debt	TOTAL COST RATE	WEIGHTED AVERAGE COST OF CAPITAL
<b>Long-Term Debt:</b>													
Total Long-Term Debt (See Schedule 1ai)	\$ 915,541	\$ 633,000	\$ (92,094)	\$ 1,456,447	32.19%	32.19%	\$ 50,392	\$ 1,939	\$ 34,825	\$ (12,607)	\$ 74,549	5.12%	1.65%
<b>Common Equity:</b>													
Common Equity	10,000	-		10,000	0.22%								
Additional Paid-in Capital	1,423,322	-		1,423,322	31.46%								
Capital Stock Expense	4	-		4	0.00%								
Retained Earnings	1,537,894	96,463	(a,b)	1,634,357	36.13%								
<b>Total Common Equity</b>	<u>2,971,220</u>	<u>96,463</u>	<u>-</u>	<u>3,067,683</u>	<u>67.81%</u>	<u>67.81%</u>						10.13% (c)	6.87%
<b>Total Capitalization</b>	<u>\$ 3,886,761</u>	<u>\$ 729,463</u>	<u>\$ (92,094)</u>	<u>\$ 4,524,130</u>	<u>100.00%</u>	<u>100.00%</u>							<u>8.52%</u>

(a) See Dept Adj # 23: To reverse Accumulated Deferred Income Taxes - Savings: \$ 85,414

(b) To increase Retained Earnings based on certain Department adjustments to correct test year Operating Income & Expense accounts:

Dept Adj # 27: Audit Issue # 7	\$ 1,210
Dept Adj # 28: Audit Issue # 7	1,125
Dept Adj # 29: Audit Issue # 7	6,008
Dept Adj # 30: Audit Issue # 7	875
Dept Adj # 51: Audit Issue # 1	3,356
Dept Adj # 52: Audit Issue # 3	(1,435)
Dept Adj # 53: Audit Issue # 7	(15)
Dept Adj # 54: Audit Issue # 7	(75)
	<u>\$ 11,049</u>

(c) To reduce Cost of Equity from 10.44% proposed by the Company to 9.63% base ROE plus 0.50% for avoidance of ROE litigation for 10.13%.



DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES  
CALCULATION OF COST OF DEBT

Attachment A  
Schedule 1a1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
	LONG-TERM DEBT					COST OF DEBT										
Description	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/19	Proforma Adj's Per Company	Proforma Balance Per Co	Proforma Adj's Per Department	Proforma Balance Per Dept	Interest Expense	Annual Debt Expense	Total Debt Cost	Proforma Adj's Per Company	Proforma Balance Per Co	Proforma Adj's Per Department	Adjusted Cost of Debt	TOTAL COST RATE
<b>Operating Loans:</b>																
CoBank S01 (Line of Credit)	06/24/14	06/30/15	Variable	\$ -	\$ -	\$ -		\$ -	\$ 1,107	\$ -	\$ 1,107	\$ -	\$ 1,107		\$ 1,107	0.00%
CoBank T01 (15 Year Note)	06/24/14	06/20/19	5.25%	315,853	-	315,853		315,853	17,758	400	18,158	-	18,158	(1,176) (a)	16,982	5.38%
CoBank T02 (5 Year Note)	06/25/14	06/20/19	3.45%	-	-	-		-	305	-	305	-	305	(305) (b)	-	0.00%
CoBank T03 (20 Year Note) - Indian Mound	04/27/15	06/20/15	5.50%	96,249	-	96,249		96,249	5,105	927	6,032	-	6,032	189 (c)	6,221	6.46%
CoBank T04 (20 Year Note) - Dockham Shores	12/18/17	11/20/37	5.45%	124,254	-	124,254		124,254	7,021	-	7,021	-	7,021	697 (d,e)	7,718	6.21%
CoBank T05 (20 Year Note) - Step 2	12/18/17	11/20/37	5.45%	245,496	-	245,496		245,496	13,868	-	13,868	-	13,868	(488) (f)	13,380	5.45%
CoBank T06 (20 Year Note)	12/02/21	04/20/42	4.40%	-	633,000	633,000	(92,094) (g)	540,906	-	-	-	34,769	34,769	(10,969) (h)	23,800	4.40%
<b>Total Operating Loans</b>				<b>781,852</b>	<b>633,000</b>	<b>1,414,852</b>	<b>(92,094)</b>	<b>1,322,758</b>	<b>45,164</b>	<b>1,327</b>	<b>46,491</b>	<b>34,769</b>	<b>81,260</b>	<b>(12,053)</b>	<b>69,207</b>	<b>5.23%</b>
<b>Equipment Loans:</b>																
Ford 2014 F150 6505	08/06/14	08/06/19	6.24%	-	-	-		-	114	-	114	-	114	(114) (i)	-	0.00%
Ford 2016 F150 8576	04/30/16	06/30/21	0.00%	11,796	-	11,796		11,796	-	-	-	-	-	-	-	0.00%
Ford 2017 F550 0334	10/16/17	10/16/22	4.34%	30,765	-	30,765		30,765	1,571	204	1,775	19	1,794	(236) (j)	1,558	5.06%
Ford 2018 F250 2428	02/08/18	02/08/23	4.84%	29,301	-	29,301		29,301	2,119	204	2,323	19	2,342	(701) (k)	1,641	5.60%
Ford 2018 F250 2159	02/08/18	02/08/23	4.84%	25,358	-	25,358		25,358	1,424	204	1,628	18	1,646	(197) (l)	1,449	5.72%
Ford 2019 F250 4338	11/27/19	11/27/24	1.90%	36,469	-	36,469		36,469	-	-	-	-	-	693 (m)	693	1.90%
<b>Total Equipment Loans</b>				<b>133,689</b>	<b>-</b>	<b>133,689</b>	<b>-</b>	<b>133,689</b>	<b>5,228</b>	<b>612</b>	<b>5,840</b>	<b>56</b>	<b>5,896</b>	<b>(554)</b>	<b>5,342</b>	<b>4.00%</b>
<b>Total Long-Term Debt</b>				<b>\$ 915,541</b>	<b>\$ 633,000</b>	<b>\$ 1,548,541</b>	<b>\$ (92,094)</b>	<b>\$ 1,456,447</b>	<b>\$ 50,392</b>	<b>\$ 1,939</b>	<b>\$ 52,331</b>	<b>\$ 34,825</b>	<b>\$ 87,156</b>	<b>\$ (12,607)</b>	<b>\$ 74,549</b>	<b>5.12%</b>
(a) CoBank T01 Balance @ 12/31/19				\$ 315,853								\$ 540,906				
Interest Rate			x	5.25%								x	4.40%			
Calculated Interest Expense				16,582									23,800			
Less: Test Year Interest Expense				(17,758)									(34,769)			
Interest Adjustment				<u>\$ (1,176)</u>									<u>\$ (10,969)</u>			
(h) CoBank T06 Loan - Dockham Shores																
Interest Rate (Dept TS 2-1)																
Interest Expense																
Less: Interest Expense per Co Filing																
CoBank T06 Loan - Dockham Shores Interest Adj																
(b) CoBank T02 Balance @ 12/31/19				\$ -								\$ -				
Interest Rate			x	3.45%								x	6.24%			
Calculated Interest Expense				-									-			
Less: Test Year Interest Expense				(305)									(114)			
Interest Adjustment				<u>\$ (305)</u>									<u>\$ (114)</u>			
(i) Ford 2014 F150 6505 Balance @ 12/31/19																
Interest Rate																
Calculated Interest Expense																
Less: Test Year Interest Expense																
Interest Adjustment																
(j) Ford 2017 F550 0334 Balance @ 12/31/19				\$ 96,249								\$ 30,765				
Interest Rate			x	5.50%								x	4.34%			
Calculated Interest Expense				5,294									1,335			
Less: Test Year Interest Expense				(5,105)									(1,571)			
Interest Adjustment				<u>\$ 189</u>									<u>\$ (236)</u>			
(k) Ford 2018 F250 2428 Balance @ 12/31/19				\$ 124,254								\$ 29,301				
Interest Rate			x	5.45%								x	4.84%			
Calculated Interest Expense				6,772									1,418			
Less: Test Year Interest Expense				(7,021)									(2,119)			
Interest Adjustment				<u>\$ (249)</u>									<u>\$ (701)</u>			
(l) Ford 2018 F250 2159 Balance @ 12/31/19				\$ 18,918								\$ 25,358				
Interest Rate			÷	20								x	4.84%			
Annual Amortization of Loan Expense				<u>\$ 946</u>									1,227			
(m) Ford 2019 F250 4338 Balance @ 12/31/19				\$ 245,496								\$ 36,469				
Interest Rate			x	5.45%								x	1.90%			
Calculated Interest Expense				13,380									693			
Less: Test Year Interest Expense				(13,868)									-			
Interest Adjustment				<u>\$ (488)</u>									-			
(g) CoBank T06 Loan (Dept TS 2-1) - Dockham Shores				\$ 214,906								\$ 693				
Wildwood Pumpstation				260,000												
Robin Lane Main Replacement				66,000												
Less: Total CoBank T06 Loan				(633,000)												
CoBank T06 Loan - Post-Test Year Projects				<u>\$ (92,094)</u>												

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**PERMANENT RATES**  
**EFFECTIVE TAX FACTOR**

Attachment A  
Schedule 1b

Taxable Income	100.00%
Less: NH Business Profits Tax	<u>-7.70%</u>
Federal Taxable Income	92.30%
Federal Income Tax Rate	x <u>21.00%</u>
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profits Tax	<u>7.70%</u>
Effective Tax Rate	<u><u>27.08%</u></u>
Percent of Income Available if No Tax	100.00%
Less: Effective Tax Rate	<u>-27.08%</u>
Percent Used as a Divisor in Determining Revenue Requirement	<u><u>72.92%</u></u>
Tax Multiplier (Effective Tax Rate ÷ Percent Used as a Divisor)	<u><u>0.37142</u></u>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES  
RATE BASE

Attachment A  
Schedule 2

	(1)	(2)	(3)	(4)	(5)	(6)
	13-Mo Avg Rate Base Per Co	Original Proforma Adj's Per Company	Original Proforma Rate Base Per Co	Proforma Adj's Per Department (Sch 2a)	Dept Adj # (Sch 2a)	Proforma Rate Base Per Staff
<b><u>Plant in Rate Base:</u></b>						
Utility Plant in Service	\$ 6,588,574	\$ 641,200	\$ 7,229,774	\$ (607,688)	1 - 8	\$ 6,622,087
Less: Accumulated Depreciation	<u>(2,094,807)</u>	<u>(97,121)</u>	<u>(2,191,928)</u>	<u>9,387</u>	9 - 17	<u>(2,182,541)</u>
Net Plant in Service	<u>4,493,767</u>	<u>544,079</u>	<u>5,037,846</u>	<u>(598,300)</u>		<u>4,439,546</u>
Acquisition Adjustment (AA)	(276,689)		(276,689)			(276,689)
Less: Accumulated Amortization - AA	<u>200,435</u>	<u>3,930</u>	<u>204,365</u>			<u>204,365</u>
Net Acquisition Adjustment	<u>(76,254)</u>	<u>3,930</u>	<u>(72,324)</u>	<u>-</u>		<u>(72,324)</u>
Contributions in Aid of Construction (CIAC)	(899,678)		(899,678)			(899,678)
Less: Accumulated Amortization - CIAC	<u>331,659</u>	<u>8,768</u>	<u>340,427</u>			<u>340,427</u>
Net Contributions in Aid of Construction	<u>(568,019)</u>	<u>8,768</u>	<u>(559,251)</u>	<u>-</u>		<u>(559,251)</u>
<b>Net Plant in Rate Base</b>	<u>3,849,494</u>	<u>556,777</u>	<u>4,406,271</u>	<u>(598,300)</u>		<u>3,807,971</u>
<b><u>Working Capital:</u></b>						
Cash Working Capital	177,874	8,318	186,192	(18,302)	18	167,890
Materials and Supplies	20,242	4,510	24,752			24,752
Miscellaneous Deferred Assets	72,896	20,835	93,731	6,904	19 - 22	100,635
Accumulated Deferred Income Taxes	(332,308)	(27,692)	(360,000)			(360,000)
Accumulated Deferred Income Taxes - EDIT	(10,271)	(123,246)	(133,517)			(133,517)
Accumulated Deferred Income Taxes - Savings	<u>(6,570)</u>	<u>(78,844)</u>	<u>(85,414)</u>	<u>85,414</u>	23	<u>-</u>
<b>Net Working Capital in Rate Base</b>	<u>(78,137)</u>	<u>(196,119)</u>	<u>(274,256)</u>	<u>74,016</u>		<u>(200,240)</u>
<b>NET RATE BASE</b>	<u>\$ 3,771,357</u>	<u>\$ 360,658</u>	<u>\$ 4,132,015</u>	<u>\$ (524,285)</u>		<u>\$ 3,607,730</u>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES  
PROFORMA ADJUSTMENTS TO RATE BASE PER DEPARTMENT

Attachment A  
Schedule 2a

Adj #

**PROFORMA ADJUSTMENTS TO PLANT IN SERVICE:**

**Utility Plant in Service:**

1	To reduce Co's Rate Base Adj # 2 (DS/WW Acquisition Costs) relative to adjusted DS acquisition costs (See Sch 4): Dockham Shores Acquisition Costs adjusted per Schedule 4 Less: Dockham Shores Acquisition Costs per Company	\$ 15,902 <u>(35,876)</u>	\$ (19,975)
2	To reverse Co's Rate Base Adj # 3 (2020 Plant Additions) to remove 2020 plant additions.		(191,548)
3	To reverse Co's Rate Base Adj # 4 (2020 Plant Retirements) to add back 2020 plant retirements.		26,741
4	To reverse Co's Rate Base Adj # 5 (2021 Plant Additions) to remove 2021 plant additions.		(418,000)
5	To record retirement of Logics Utility Billing S/W asset per Audit Issue # 1. (See Adj # 13)		(5,870)
6	To record retirement of three utility trailers per Audit Issue # 5 and Energy 2-16. (See Adj # 15)		(6,254)
7	To reclass expenditure related to DS Pumphouse from O&M Exp per Audit Issue # 7 and Energy 2-17. (See Adj # 27)		1,210
8	To reclass expenditure related to Office Driveway Paving from O&M Exp per Audit Issue # 7 and Energy 2-17. (See Adj # 29)		<u>6,008</u>
<b>Total Adjustments - Utility Plant in Service</b>			<b><u>\$ (607,688)</u></b>

**Accumulated Depreciation:**

9	To adjust Co's Rate Base Adj # 8 (DS/WW Acquisition Costs) for adjustments made to DS Acquisition costs per Sch 4 (See Adj # 47): Dockham Shores Acquisition Costs adjusted per Schedule 4 Wildwood Acquisition Costs (Sch 4) Total Acquisition Costs - Adjusted Amortization Rate - 20 Years Re-Calculated Accumulated Amortization Less: Co's Rate Base Adj # 8	\$ 15,902 14,664 <u>30,566</u> x 5.00% <u>(1,528)</u> 1,264	\$ (264)
10	To reverse Co's Rate Base Adj # 10 (2020 Plant Additions) to remove accumulated depreciation on 2020 plant additions.		12,010
11	To reverse Co's Rate Base Adj # 11 (2020 Plant Retirements) to add back accumulated depreciation on 2020 retirements.		(26,741)
12	To reverse Co's Rate Base Adj # 12 (2021 Plant Additions) to remove accumulated depreciation on 2021 plant additions.		13,874
13	To record retirement of Logics Utility Billing S/W asset per Audit Issue # 1. (See Adj # 5)		5,870
14	To adjust Accumulated Depreciation to reflect correct half-year depreciation per Audit Issue # 3 and Energy 2-15. (See Adj # 52)		(1,435)
15	To record retirement of three utility trailers per Audit Issue # 5 and Energy 2-16. (See Adj # 6)		6,254
16	To record Accum Depr on reclassified DS Pumphouse expenditure based on Audit Issue # 7 (See Adj # 53): Reclassified DS Pumphouse Expenditure Structures & Improve's Depreciation Rate	\$ 1,210 x 2.50%	(30)

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 2a

PROFORMA ADJUSTMENTS TO RATE BASE PER DEPARTMENT

**Adj #**

17	To record Accum Depr on reclassified Office Driveway Paving expenditure based on Audit Issue # 7 (See Adj # 54): Reclassified Office Driveway Paving Expenditure Structures & Improve's Depreciation Rate	\$ 6,008 x 2.50%	(150)
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**Total Adjustments - Accumulated Depreciation** **\$ 9,387**

**PROFORMA ADJUSTMENTS TO WORKING CAPITAL:**

**Cash Working Capital:**

18	To adjust Cash Working Capital component of rate base for Staff proforma adj's to Co's test year O & M Expense: O & M Expenses proposed by Department (Schedule 3; Column 6): % of O & M Exp's attributable to billings in arrears (1,714 / 1,813): % of O & M Exp's attributable to billings in advance (99 / 1,813): O & M Expenses subject to Cash Working Capital: Cash Working Capital Factor (75 days / 365 days) Net Cash Working Capital per Department Less: Net Cash Working Capital per Company	\$ 917,236 x 94.54% = \$ 867,149 x -5.46% = (50,086) 817,063 20.55% 167,890 (186,192)	<b>\$ (18,302)</b>
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**Miscellaneous Deferred Assets:**

19	To add unamortized balance of '2012 Investigation (DW 07-105)' to Co's recorded Misc Deferred Dr's. (See Sch 5)	\$ 19,927
20	To reclass expenditure related to DW 16-619 from O&M Exp per Audit Issue # 7 (Energy 2-17) (See Adj # 28)	1,125
21	To amortize reclassified DW 16-619 expenditure over 5-years based on Audit Issue # 7 (See Adj # 55): Reclassified DW 16-619 Expenditure Amortization Rate (5-Yr)	\$ 1,125 x 20.00% (225)

22	To adjust Co's Misc Deferred Dr's Adj # 16 to reflect initial year amortization (Staff 1-8, Energy 2-6) (Sch 5)	(13,923)
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**Total Adjustments - Miscellaneous Deferred Assets** **\$ 6,904**

**Accumulated Deferred Income Taxes - Savings:**

23	To reverse Accumulated Deferred Income Taxes - Savings: Test Year Savings Adjustment (See Co's Other Water Revenues Adj # 4) Prior Year Savings Adjustment	\$ 42,707 42,707	<b>\$ 85,414</b>
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**NET RATE BASE ADJUSTMENTS PER DEPARTMENT (See Schedule 2; Column 4)** **\$ (524,285)**

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES  
OPERATING INCOME STATEMENT

Attachment A  
Schedule 3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Actual Test Year	Original Proforma Adj's Per Company	Original Proforma Test Year Per Co	Proforma Adj's Per Department (Sch 3a)	Dept Adj # (Sch 3a)	Proforma Test Year Per Dept	Revenue Deficiency (Surplus) (Sch 1)	Operating Income Req'mnt (Sch 1)
<b><u>Operating Revenues:</u></b>								
Water Revenues from General Customers	\$ 1,321,367	\$ 260,172	\$ 1,581,539	\$ (244,390)	<b>24 - 25</b>	\$ 1,337,149	\$ 41,678	\$ 1,378,827
Water Revenues from POASI Special Contract	228,515	(17,747)	210,768	-	<b>26</b>	210,768		210,768
Other Operating Revenues	13,808	36,440	50,248			50,248		50,248
<b>Total Operating Revenues</b>	<u>1,563,690</u>	<u>278,865</u>	<u>1,842,555</u>	<u>(244,390)</u>		<u>1,598,165</u>	<u>41,678</u>	<u>1,639,843</u>
<b><u>Operating Expenses:</u></b>								
Operation & Maintenance Expenses	971,780	45,446	1,017,226	(99,990)	<b>27 - 46</b>	917,236		917,236
Depreciation Expense	200,869	39,082	239,951	(27,955)	<b>47 - 54</b>	211,996		211,996
Amortization of CIAC	(17,535)		(17,535)			(17,535)		(17,535)
Amortization of Acquisition Adjustment	(7,218)		(7,218)			(7,218)		(7,218)
Amortization Expense - Other	-		-	27,048	<b>55 - 58</b>	27,048		27,048
Other Tax Expense	99,522	16,257	115,779	(13,197)	<b>59 - 60</b>	102,582		102,582
<b>Total Operating Expenses</b>	<u>1,247,418</u>	<u>100,785</u>	<u>1,348,203</u>	<u>(114,095)</u>		<u>1,234,108</u>	<u>-</u>	<u>1,234,108</u>
Net Operating Income (Loss) before Income Taxes	316,272	178,080	494,352	(130,295)		364,057	41,678	405,734
Income Tax Expense	74,247	56,843	131,090	(43,901)	<b>61 - 62</b>	87,189	11,288	98,476
<b>Net Operating Income (Loss)</b>	<u>\$ 242,025</u>	<u>\$ 121,237</u>	<u>\$ 363,262</u>	<u>\$ (86,394)</u>		<u>\$ 276,868</u>	<u>\$ 30,390</u>	<u>\$ 307,258</u>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 3a

**PROFORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES PER DEPARTMENT**

**Adj #**

**Water Revenues from General Customers**

24	To reverse Co's Water Sales Adj # 2 relative to the Co's calculated revenue requirement		\$ (260,172)
25	To record pro forma increase in revenues for Dockham Shores per DW 19-177: Pro forma 2019 Revenues from Water Sales per DW 19-177 Settlement Agreement (Sch 1) Less: Actual 2019 Revenues from Water Sales	\$ 54,413 (38,631)	<u>15,782</u>
<b>Total Adjustments - Water Revenues from General Customers</b>			<b><u>\$ (244,390)</u></b>

**Water Revenues from POASI Special Contract**

26	To adjust revenues from POASI Special contract.		<u>\$ -</u>
<b>Total Adjustments - Water Revenues from POASI Special Contract</b>			<b><u>\$ -</u></b>

**Operation & Maintenance Expenses:**

27	To reclass expenditure related to DS Pumphouse to Utility Plant per Audit Issue # 7 (Energy 2-17) (See Adj # 7)		\$ (1,210)
28	To reclass expenditure related to DW 16-619 to Misc Deferred Assets per Audit Issue # 7 (Energy 2-17) (See Adj # 20)		(1,125)
29	To reclass expenditure related to Office Driveway Paving to Utility Plant per Audit Issue # 7 (Energy 2-17) (See Adj # 8)		(6,008)
30	To eliminate two Outside Service Exp transactions per Audit Issue # 7 (Energy 2-17): Outside Services - Accounting Outside Services - Legal	\$ (875) (10,206)	<u>(11,081)</u>
31	To eliminate T&D Maint Exp transaction incurred during 2018 per Audit Issue # 7 (Energy 2-17)		(1,805)
32	To eliminate Fuel or Purchased Power Exp transaction incurred in 2018 per Audit Issue # 8.		(721)
33	To adjust Co's O&M Exp Adj # 1 (Wages) per Co's response to Energy 2-18.		(62)
34	To reduce Co's O&M Exp Adj # 1 (Wages) for 2021 Wage Increase. (Energy 2-18)		(12,417)
35	To reduce Co's O&M Exp Adj # 1 (Wages) for allocated capitalized wages (Energy 2-1(b)): Co's O&M Exp Adj 1 Less: Dept's Wage Adj' (See Adj #'s 33-34) Adjusted Pro Forma Wage Increase 2019 Capitalized Wages (Co's 2019 Annual Report, Schedule F-58, Lines 26-27) 2019 Actual Wages (Energy 2-18)	\$ 51,464 (12,479) <u>38,985</u> \$ 20,029 ÷ <u>383,999</u> x <u>5.22%</u>	<u>(2,033)</u>
36	To reduce Co's O&M Exps for HRA Exp attributable to 2018 per Audit Issue # 10		(920)
37	To reduce HRA portion of Co's O&M Exp Adj # 2 (Benefits) per Co's response to Energy 3-3: Co's Actual 2020 HRA Payments (Energy 3-3) Less: HRA portion of Co's O&M Exp Adj # 2	\$ 1,473 (10,030)	<u>(8,557)</u>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 3a

**PROFORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES PER DEPARTMENT**

**Adj #**

<b>37S</b>	To adjust HRA portion of Co's annual O&M Exp (Benefits) per Settlement.			
	Co's Actual 2020 HRA Payments	\$	1,473	
	Co's Actual 2021 HRA Payments		4,680	
	2-Year Average		<u>3,077</u>	
	Less: Co's Actual 2020 HRA Payments		<u>(1,473)</u>	1,604
<b>38</b>	To reduce Co's O&M Exp Adj # 2 (Benefits) for allocated capitalized Benefits (Energy 2-1(b)):			
	Co's O&M Exp Adj 2	\$	16,566	
	Less: Dept's Benefits Adj' (See Adj #'s 36 - 37)		<u>(9,477)</u>	
	Adjusted Pro Forma Wage Increase		7,089	
	2019 Capitalized Wages (Co's 2019 Annual Report, Schedule F-58, Lines 26-27)	\$	20,029	
	2019 Actual Wages (Energy 2-18)	÷	<u>383,999</u>	x 5.22% (370)
<b>39</b>	To reduce Co's O&M Exps for Pension Exp paid on behalf of the Co's Shareholder (Energy 2-4)			(5,127)
<b>40</b>	To adjust Co's O&M Exp Adj # 3 (Water Testing) to reflect 5-Year Average (Staff 1-6) (Sch 6)			(4,456)
<b>41</b>	To adjust Co's O&M Exp Adj # 4 (T&D Exp's) to reflect 3-Year Average (Staff 1-6) (Sch 7)			(12,990)
<b>41S</b>	To adjust Co's O&M Exp Adj # 4 (T&D Exp's) per Settlement (Sch 7)			1,107
<b>42</b>	To adjust Co's O&M Exp Adj # 5 (Uncollectible Accts) to reflect 3-Year Average (Staff 1-6) (Sch 8)			1,133
<b>43</b>	To adjust Co's O&M Exp Adj # 6 (Outside Services) to reflect 3-Year Average (Staff 1-6) (Sch 9)			(9,835)
<b>43S</b>	To adjust Co's O&M Exp Adj # 6 (Outside Services) per Settlement (Sch 9)			2,614
<b>44</b>	To reclassify Amortization Exp related to '2012 Investigation (DW 07-105)' to Amortization Exp - Other (See Adj # 56)			(9,980)
<b>45</b>	To reclassify Co's O&M Exp Adj # 8 (Amortization Exp) to Amortization Exp - Other. (See Adj # 57)			(16,259)
<b>46</b>	To adjust Co's O&M Exp Adj # 9 (PUC Audit Costs) per the Company's response to Energy 2-11:			
	PUC Audit costs per Energy 2-11	\$	526	
	Amortization Period (3 Years)	÷	<u>3</u>	
	Annualized Audit Expense		175	
	Less: Co's O&M Exp Adj # 9		<u>(1,667)</u>	<u>(1,492)</u>
<b>Total Adjustments - Operation &amp; Maintenance Expenses</b>				<b><u>\$ (99,990)</u></b>

**Depreciation Expense:**

<b>47</b>	To adjust Co's Depr Exp Adj # 10 (DS/WW Acquisition Costs) for adjustments made to DS Acquisition costs (See Adj # 9)			
	Dockham Shores Acquisition Costs adjusted per Schedule 4	\$	15,902	
	Wildwood Acquisition Costs (Sch 4)		14,664	
	Total Acquisition Costs - Adjusted		<u>30,566</u>	
	Amortization Rate - 20 Years	x	<u>5.00%</u>	
	Re-Calculated Accumulated Amortization		1,528	
	Less: Co's Depr Exp Adj # 10		<u>(2,527)</u>	\$ (999)



DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 3a

**PROFORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES PER DEPARTMENT**

**Adj #**

48	To reverse Co's Depr Exp Adj # 13 to remove Depreciation Expense on 2020 plant additions.			(12,010)
49	To reverse Co's Depr Exp Adj # 14 to add Depreciation Expense on 2020 plant retirements.			668
50	To reverse Co's Depr Exp Adj # 15 to remove Depreciation Expense on 2021 plant additions.			(13,874)
51	To eliminate depreciation expense recorded on Logics Utility Billing S/W asset during the test year. (Energy 2-13)			(3,356)
52	To adjust Depreciation Expense to reflect correct half-year depreciation per Audit Issue # 3 (Energy 2-15) (See Adj # 14)			1,435
53	To record Accum Depr on reclassified DS Pumphouse expenditure based on Audit Issue # 7 (See Adj # 16):			
	Reclassified DS Pumphouse Expenditure	\$	1,210	
	Structures & Improve's Depreciation Rate	x	2.50%	30
54	To record Accum Depr on reclassified Office Driveway Paving expenditure based on Audit Issue # 7 (See Adj # 17):			
	Reclassified Office Driveway Paving Expenditure	\$	6,008	
	Structures & Improve's Depreciation Rate	x	2.50%	150
<b>Total Adjustments - Depreciation Expense</b>				<b><u>\$ (27,955)</u></b>

**Amortization Expense - Other:**

55	To amortize reclassified DW 16-619 expenditure over 5-years based on Audit Issue # 7 (See Adj # 21):			
	Reclassified DW 16-619 Expenditure	\$	1,125	
	Amortization Rate (5-Yr)	x	20.00%	\$ 225
56	To reclassify Amortization Exp related to '2012 Investigation (DW 07-105)' from O&M (Regulatory Comm) Exp (See Adj # 44)			9,980
57	To reclassify Co's O&M Exp Adj # 8 (Amortization Exp) from O&M Expenses. (See Adj # 45)			16,259
58	To increase Co's O&M Exp Adj # 8 (Amortization Exp) (Staff 1-8, Energy 2-6) (Sch 5)			584
<b>Total Adjustments - Amortization Expense - Other</b>				<b><u>\$ 27,048</u></b>

**Other Tax Expense:**

59	To adjust Co's Pro Forma Property Tax Expense (Sch 10)			\$ (12,087)
60	To reduce Co's Other Tax Exp Adj 19 (Payroll) for Dept's Pro Forma Wage Adjustments:			
	Dept Wage Adjustments (See Adj #'s 33-35)	\$	(14,512)	
	Payroll Tax Rate	x	7.65%	(1,110)
<b>Total Adjustments - Other Tax Expense</b>				<b><u>\$ (13,197)</u></b>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 3a

PROFORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES PER DEPARTMENT

Adj #

Income Tax Expense:

61	To adjust Co's calculated Income Tax Provision: Co's Net Operating Income Adjustments before Income Taxes (Schedule 3, Column 2) Effective Tax Rate (Sch 1b) Income Tax Provision relative to Co's Net Operating Income Adjustments Less: Co's Income Tax Provision	\$ 178,080 x 27.08% 48,229 (56,843)	\$ (8,614)
62	Dept's Income Tax Provision relative to Dept's Net Operating Income Adjustments (Sch 3b)		(35,288)
Total Adjustments - Income Tax Expense			<u>\$ (43,901)</u>
NET OPERATING INCOME ADJUSTMENTS PER DEPARTMENT (See Schedule 3; Column 4)			<u><u>\$ (86,394)</u></u>

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
PERMANENT RATES

Attachment A  
Schedule 3b

PROFORMA ADJUSTMENTS TO FEDERAL AND STATE INCOME TAX EXPENSE PER DEPARTMENT

**Summary of Operating Income Statement Adj's before Income Taxes per Department (Schedule 3a):**

**Operating Revenues:**

Water Revenues from General Customers	\$ (244,390)
Water Revenues from POASI Special Contract	-
Other Operating Revenues	-

<b>Net Increase / (Decrease) in Operating Revenues</b>	<b>(244,390)</b>
--	------------------

**Operating Expenses:**

Operation & Maintenance Expenses	(99,990)
Depreciation Expense	(27,955)
Amortization of CIAC	-
Amortization of Acquisition Adjustment	-
Amortization Expense - Other	27,048
Other Tax Expense	(13,197)
<b>Total Operating Expenses</b>	<b>(114,095)</b>

Net Increase / (Decrease) in Net Operating Income (Loss) before State Income Tax Expense	(130,295)
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**State Income Tax Expense:**

New Hampshire Business Profits Tax @ 7.70 %	10,033
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Net Increase / (Decrease) in Net Operating Income (Loss) before Federal Income Tax Expense	(120,262)
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**Federal Income Tax Expense:**

Federal Income Tax @ 21.00%	25,255
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Sub-total	(95,007)
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Less: Dept's Adj # 61 to Adjust Co's Pro Forma Income Tax Provision	8,614
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<b>Net Proforma Adjustments to Net Operating Income (Loss) per Dept (See Schedule 3; Column 4)</b>	<b>\$ (86,394)</b>
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**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**PERMANENT RATES**  
**ANALYSIS OF DOCKHAM SHORES ACQUISITION COSTS**

Attachment A  
Schedule 4

Dockham Shores Acquisition/Financing Costs per Company	\$ 35,876
Less: Legal charge directly attributable to proposed acquisition of 'Remick Acres' (Staff 1-9; Pg 362)	(1,026)
Less: Unrelated Accounting Charge (Staff 1-9; Pg 373 (See Co's response to Energy 2-7(c)))	(31)
Less: Charges directly attributable to CoBank Financing	
CoBank Loan Fee (Staff 1-9; Pg's 367-368)	(3,000)
Accounting Charge (Staff 1-9; Pg 385)	<u>(16)</u>
Dockham Shores DW 16-619 Acquisition/Financing Costs	31,803
Less: Dockham Shores Allocated Financing Costs (1/2)	<u>(15,902)</u>
Dockham Shores Allocated Acquisition Costs - Adjusted	<u><u>\$ 15,902</u></u>
Summary:	
Dockham Shores Acquisition Costs	<b>\$ 15,902</b>
Dockham Shores Financing Costs	<b>18,918</b>
Non-related Costs	<u>1,057</u>
Dockham Shores Acquisition/Financing Costs per Company	<u><u>\$ 35,876</u></u>

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**PERMANENT RATES**  
**ANALYSIS OF UNAMORTIZED DEFERRED DEBITS**

	Miscellaneous Deferred Debits Per 2019 Annual Report	Company's Pro Forma Adjustments	Miscellaneous Deferred Debits per Company	Department's Pro Forma Adjustments	Miscellaneous Deferred Debits Adjusted per Department	Amortization Period	Annual Amortization Expense per Department	Unamortized Misc Deferred Debits per Department
2012 Investigation (DW 07-105)	\$ 19,927	\$ (19,927) (a)	\$ -	\$ 19,927 (d)	\$ 19,927	N/A	\$ 9,980 (i)	\$ 19,927
Acquisition Costs for Dockham Shores and Wildwood	50,540	(50,540) (b)	-	-	-	N/A	-	-
Step 2 Rate Adjustment (DW 15-209)	2,145	-	2,145	(120) (e)	2,025 ÷	5 =	405	1,620
ROE Petition (DW 19-005)	50,835	-	50,835	-	50,835 ÷	5 =	10,167	40,668
West Point Dry Well	16,581	-	16,581	-	16,581 ÷	20 =	829	15,752
Tax Investigation (DW 18-056)	18,526	-	18,526	2,920 (f,g)	21,446 ÷	5 =	4,289	17,157
Dockham Shores Step Adjustment (DW 16-619)	5,644	-	5,644	1,245 (e,h)	6,889 ÷	5 =	1,378	5,511
Dockham Shores Rate Case (DW 19-177)	<u>10,934</u>	<u>(10,934) (c)</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A	<u>-</u>	<u>-</u>
	<u><b>\$ 175,132</b></u>	<u><b>\$ (81,401)</b></u>	<u><b>\$ 93,731</b></u>	<u><b>\$ 23,972</b></u>	<u><b>\$ 117,703</b></u>		<u><b>\$ 27,048</b></u>	<u><b>\$ 100,635</b></u>

(a) Deferred Debit not included in Co's Rate Filing: \$(19,927)

(b) See Co's Rate Base Adj # 2: \$(50,540)

(c) Deferred Debit not included in Co's Rate Filing: \$(10,934)

(d) See Dept's Adj # 19: \$19,927

(e) Legal Cost for DS Step Adjustment (Staff 1-8; Pg 132): \$(120) / \$120

(f) Accting Cost for DS Acq Exp (Staff 1-8; Pg 284)  
(See Co's Response to Energy 2-6): \$(420)

(g) Accting Costs reclassified from 2018 Outside Services  
Expense (See Schedule 9): \$3,340

(h) See Dept's Adj #'s 20: \$1,125

(i) Co recorded amortization expense of \$9,980 during 2019. Dept  
reclassified Co's entry from Regulatory Exp per Dept Adj #'s 44 & 56.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**ACCT 643: TREATMENT EXP - MISC - WATER TESTING**  
**DEPARTMENT ADJUSTMENT # 40**

**WATER TESTING EXP - 5-YEAR AVERAGE (a):**

2015	Water Testing	\$ 14,358	
2016	Water Testing	9,479	
2017	Water Testing	8,493	
2018	Water Testing	11,435	
2019	Water Testing	<u>26,555</u>	\$ 14,064

**LESS: WATER TESTING EXP - 2019** (26,555)

**CALCULATED ADJUSTMENT TO 5-YR AVG** (12,491)

**LESS: CO'S O&M ADJ # 3** 8,035

**DEPARTMENT ADJUSTMENT # 40** \$ (4,456)

(a) See Co's Response to Staff 1-6, Pages 51-88

**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**TRANSMISSION AND DISTRIBUTION EXPENSES**  
**DEPARTMENT ADJUSTMENTS # 41 and # 41S**

<b>T&amp;D EXPENSES - 3-YEAR AVERAGE:</b>		<b>2017 (a)</b>	<b>2018 (b)</b>	<b>2019 (c)</b>	<b>AVERAGE</b>
# 673	MAINTENANCE - T&D MAINS	\$ 10,819	\$ 23,394	\$ 54,544	\$ 29,586
# 675	MAINTENANCE OF SERVICES	-	9,462	1,281	3,581
# 676	MAINTENANCE OF METERS	-	762	3,479	1,414
# 678	MAINTENANCE - MISC EQUIP	-	6,656	-	2,219
<b>TOTALS</b>		<u>\$ 10,819</u>	<u>\$ 40,274</u>	<u>\$ 59,304</u>	<u>\$ 36,799</u>

**LESS: T&D EXPENSES - 2019** (59,304)

**CALCULATED ADJUSTMENT TO 3-YR AVG (2017 - 2019)** (22,505)

**LESS: CO'S O&M ADJ # 4** 9,515

**DEPARTMENT ADJUSTMENT # 41** \$ (12,990)

**Adjustment Per Settlement:**

<b>T&amp;D EXPENSES - 3-YEAR AVERAGE:</b>		<b>2018 (b)</b>	<b>2019 (c)</b>	<b>2020</b>	<b>AVERAGE</b>
# 673	MAINTENANCE - T&D MAINS	\$ 23,394	\$ 54,544	\$ 6,965	\$ 28,301
# 675	MAINTENANCE OF SERVICES	9,462	1,281	5,090	5,278
# 676	MAINTENANCE OF METERS	762	3,479	1,273	1,838
# 678	MAINTENANCE - MISC EQUIP	6,656	-	813	2,490
<b>TOTALS</b>		<u>\$ 40,274</u>	<u>\$ 59,304</u>	<u>\$ 14,141</u>	<u>\$ 37,906</u>

**LESS: T&D EXPENSES - 2019** (59,304)

**CALCULATED ADJUSTMENT TO 3-YR AVG (2018 - 2020)** (21,398)

**LESS: Calculated Adjustment to 3-YR AVG (2017 - 2019)** 22,505

**DEPARTMENT ADJUSTMENT # 41S** \$ 1,107

(a) See Co's Response to Staff 1-6, Page 38

(b) See Co's Response to Staff 1-6, Pages 40-42

(c) See Co's Response to Staff 1-6, Pages 45-47

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**LRWC - CONSOLIDATED**  
**ACCT 904: UNCOLLECTIBLE ACCOUNTS**  
**DEPARTMENT ADJUSTMENT # 42**

**UNCOLLECTIBLE ACCOUNTS EXP - 3-YEAR AVERAGE:**

2017	Uncollectible Accts (a)	\$ 15,097	
2018	Uncollectible Accts (b)	2,544	
2019	Uncollectible Accts (c)	<u>20,854</u>	\$ 12,832

<b>LESS: UNCOLLECTIBLE ACCTS EXP - 2019</b>	<u>(20,854)</u>
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<b>CALCULATED ADJUSTMENT TO 3-YR AVG</b>	(8,022)
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<b>LESS: CO'S O&amp;M ADJ # 5</b>	<u>9,155</u>
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<b>DEPARTMENT ADJUSTMENT # 42</b>	<u><u>\$ 1,133</u></u>
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- (a) See Co's Response to Staff 1-6, Page 38  
(b) See Co's Response to Staff 1-6, Page 42  
(c) See Co's Response to Staff 1-6, Pages 47-48



		Settlement					
OUTSIDE SERVICES EXP - 3-YEAR AVERAGE:		2017 (a')	2018 (b')	2019 (c')	AVERAGE	Adj	Final
# 923.1	ACCOUNTING SERVICES	\$ 21,142	\$ 15,874	\$ 12,422			
	LESS: ADJUSTMENTS	-	(3,340) (a)	(875) (b)			
	ADJUSTED ACCOUNTING SVCS	21,142	12,534	11,547	\$ 15,074	\$ -	\$ 15,074
#923.2	COMPUTER SERVICES	7,227	10,972	8,788			
	LESS: ADJUSTMENTS	-	-	-			
	ADJUSTED COMPUTER SVCS	7,227	10,972	8,788	8,996	-	8,996
#923.3	LEGAL SERVICES	24,838	32,004	12,572			
	LESS: ADJUSTMENTS	(616) (c)	(21,433) (d)	(10,206) (e)			
	ADJUSTED COMPUTER SVCS	24,222	10,571	2,366	12,386	2,614	15,000
# 923.4	OTHER SERVICES	75	-	-			
	LESS: ADJUSTMENTS	-	-	-			
	ADJUSTED OTHER SVCS	75	-	-	25	-	25
	<b>TOTALS</b>	<u>\$ 52,666</u>	<u>\$ 34,077</u>	<u>\$ 22,701</u>	<u>\$ 36,481</u>	<u>\$ 2,614</u>	<u>\$ 39,095</u>
<b>LESS: OUTSIDE SERVICES EXPENSE - 2019</b>					<u>(33,782)</u>	<u>-</u>	<u>(33,782)</u>
<b>CALCULATED ADJUSTMENT TO 3-YR AVG</b>					2,699	2,614	5,313
<b>LESS: CO'S O&amp;M ADJ # 6</b>					<u>(12,534)</u>	<u>-</u>	<u>(12,534)</u>
<b>DEPARTMENT ADJUSTMENT # 43 / # 43S</b>					<u>\$ (9,835)</u>	<u>\$ 2,614</u>	<u>\$ (7,221)</u>

(a) DW 18-056 Tax Investigation (See Sch 5)	\$ (3,340)
(b) Trust Services (Audit Issue # 7)	\$ (875)
(c) Timber Lawsuit (Staff 1-6, Pg 39)	\$ (616)
(d) Timber Lawsuit (Staff 1-6, Pg 44)	\$ (21,433)
(e) Timber Lawsuit (Audit Issue # 7)	\$ (10,206)

(a') See Co's Response to Staff 1-6, Pages 38-39  
(b') See Co's Response to Staff 1-6, Pages 42-44  
(c') See Co's Response to Staff 1-6, Pages 48-50

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
LRWC - CONSOLIDATED  
2020 PROPERTY TAX EXPENSE ANALYSIS  
DEPARTMENT ADJUSTMENT # 59

Attachment A  
Schedule 10

		2020 PROPERTY TAX EXPENSE						
		First Issue			Second Issue			Total
		Assess	Rate	Tax	Assess	Rate	Tax	Payment
ALBANY:	7-56-Bldg	\$ -	\$ -	\$ -	\$ 46,600	\$ 10.34	\$ 482	\$ 482
CAMPTON:	2-1-500	41,000	10.64	436	8,100	22.27	(256)	180
CONWAY:	216-27	61,900	8.16	505	55,400	15.39	348	853
	266-74	126,900	8.16	1,036	100,900	15.39	517	1,553
		188,800		1,541	156,300		865	2,405
FREEDOM:	34-34	260,700	5.67	1,478	338,100	8.97	1,555	3,033
GILFORD:	227-142	164,800	7.00	1,154	166,140	13.19	1,038	2,191
	227-192	21,160	7.00	148	21,510	13.19	136	284
	000-000	130,800	7.00	916	43,200	13.19	(346)	570
		316,760		2,217	230,850		828	3,045
LACONIA:	166-358-20	157,588	9.28	1,462	177,661	17.80	1,700	3,162
MOULTONBOROUGH:	71-001	69,600	2.60	181	71,000	5.35	199	380
	71-006	191,000	2.60	497	187,900	5.35	509	1,005
	71-015	232,400	2.60	604	288,300	5.35	938	1,542
	72-092	8,300	2.60	22	8,900	5.35	26	48
	72-093	8,300	2.60	22	8,900	5.35	26	48
	72-094	8,300	2.60	22	8,900	5.35	26	48
	72-095	317,189	2.60	825	317,189	5.35	872	1,697
	93-03	8,500	2.60	22	9,200	5.35	27	49
	272-03	52,700	2.60	137	56,900	5.35	167	304
	888-888-2	1,200,500	2.60	3,121	916,300	5.35	1,781	4,902
		2,096,789		5,452	1,873,489		4,572	10,023
OSSIPEE:	44-999-UTL	11,600	8.57	99	11,000	17.20	90	189
	73-999-UTL	370,000	8.32	3,078	471,000	16.70	4,787	7,866
		381,600		3,178	482,000		4,877	8,055
TAMWORTH:	201-039-300	346,500	9.81	3,399	406,800	20.64	4,997	8,396
THORNTON:	11-5-W	298,900	8.45	2,526	292,800	18.33	2,841	5,367
TUFTONBORO:	70-2-48	363,700	4.11	1,495	415,700	7.78	1,739	3,234
	70-2-49	66,000	4.11	271	66,000	7.78	242	513
		429,700		1,766	481,700		1,982	3,748
STATE OF NH:					4,020,200	6.60	26,533	26,533
TOTAL		\$ 4,518,337		\$ 23,455	\$ 8,514,600		\$ 50,975	\$ 74,430
Less: Pro-forma Property Tax Expense per Co:								
Co's Test Year Property Tax Expense							\$76,312	
Co's Property Tax Expense Adj's # 17 & # 18							10,205	(86,517)
Department's Adjustment # 59 to Property Tax Expense								\$ (12,087)

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**STEP ADJUSTMENT**  
**CALCULATION OF STEP ADJUSTMENT**

Attachment B  
Schedule 1

			<u><b>Total</b></u>
2020 Plant Additions (Sch 2)	\$ 206,821		
Less: Accumulated Depreciation - 2020 Plant Additions (Sch 2)	<u>(15,240)</u>	\$	191,581
2021 Plant Additions (Sch 3)	\$ 670,351		
Less: Accumulated Depreciation - 2021 Plant Additions (Sch 3)	<u>(48,800)</u>		621,551
Cash Working Capital:			
Increase in Operation and Maintenance Expense (Sch 4)	\$ 11,769		
% of O & M Exp's attributable to billings in arrears (1,714 / 1,813):	x 94.54% =	\$ 11,127	
% of O & M Exp's attributable to billings in advance (99 / 1,813):	x -5.46% =	<u>(643)</u>	
O & M Expenses subject to Cash Working Capital:		10,484	
Cash Working Capital Factor (75 days / 365 days)		<u>20.55%</u>	<u>2,154</u>
Total Addition to Rate Base			815,287
Rate of Return (Att 1; Sch 1a)		x	<u>8.52%</u>
<b>Increase in Net Operating Income Requirement</b>		<b>\$</b>	<b>69,435</b>
Increase in Annual Wage Expense (Sch 4) - Settlement:			11,769
Depreciation Expense:			
Annual Depreciation Expense - 2020 Plant Additions (Sch 2)	\$ 15,240		
Less: Annual Depreciation Expense - 2020 Retirements (Sch 2a)	<u>(668)</u>	\$	14,572
Annual Depreciation Expense - 2021 Plant Additions (Sch 3)	\$ 48,800		
Less: Annual Depreciation Expense - 2021 Retirements (Sch 3a)	<u>(15,365)</u>	<u>33,435</u>	48,006
Property Tax Expense:			
Annual Property Tax Expense - 2020 Plant Additions (Sch 2)	\$ 2,358		
Annual Property Tax Expense - 2021 Plant Additions (Sch 3)	<u>7,353</u>		9,712
Increase in Annual Payroll Tax Expense (Sch 4) - Settlement:			900
Income Tax Expense:			
Increase in Net Operating Income Requirement	\$ 69,435		
Income Tax Multiplier (Att 1; Sch 1b)	x <u>0.37142</u>		<u>25,790</u>
<b>Increase in Revenue Requirement</b>		<b>\$</b>	<b>165,612</b>
Less: Increase in POASI Special Contract (Schedule 5a)			<u>(20,749)</u>
<b>Step Increase</b>			<u><b>\$ 144,863</b></u>
<b>Pro Forma Water Revenues from General Customers</b> (Att 1; Sch 3)			<u><b>\$ 1,337,149</b></u>
<b>% Increase in Annual Water Revenues from General Customers</b>			<u><b>10.83%</b></u>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
STEP ADJUSTMENT  
2020 PLANT, DEPRECIATION, AND STATE AND LOCAL PROPERTY TAXES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Div #	Name	Acct #	Non-Revenue Producing	Total Division	Annual Depreciation	Net Plant	State Utility Taxes @ \$6.60	Local Property Tax Rates	Local Property Taxes	Total Property Taxes
1	Far Echo Harbor									
	F&W Pump	311	\$ 10,566		\$ 1,057	\$ 9,509	\$ 63	\$ 5.35	\$ 51	\$ 114
	Meters	334	1,767		88	1,679	11	5.35	9	20
	Telemetry	339	4,199	\$ 16,532	600	3,599	24	5.35	19	43
2	Paradise Shores									
	Woodstream Main - 400' of 4" Fusion	331	2,514		50	2,464	16	5.35	13	29
	Main - 300' Liesure Lane	333	1,389		35	1,354	9	5.35	7	16
	Meters	334	5,257	9,160	263	4,994	33	5.35	27	60
3	West Point									
	Meters	334	540		27	513	3	5.35	3	6
	Storage	339	648	1,188	32	616	4	5.35	3	7
4	Waterville Valley Gateway									
	Meters	334	628	628	31	597	4	18.33	11	15
5	Hidden Valley									
	Meters	334	1,625	1,625	81	1,544	10	7.78	12	22
6	Wentworth Cove									
	REPCO Panel	304	8,963		179	8,784	58	17.80	156	214
	Pumpstation upgrades	304	29,633		593	29,040	192	17.80	517	709
	Submersible Pump	311	3,630		363	3,267	22	17.80	58	80
	Water-Right Customer Care Unit	320	10,237		365	9,872	65	17.80	176	241
	Meters	334	502		25	477	3	17.80	8	12
	Telemetry	339	3,952		565	3,387	22	17.80	60	83
	Pressure Tank	339	2,241		1,494	747	5	17.80	13	18
	Compressor	339	1,008	60,166	672	336	2	17.80	6	8
7	Pendelton Cove									
	Meters	334	708	708	35	673	4	17.80	12	16
8	Deer Run									
	Meters	334	351	351	18	333	2	22.27	7	10
9	Woodland Grove									
	Meters	334	458	458	23	435	3	15.39	7	10
10	Echo Lake Woods									
	Meters	334	448	448	22	426	3	15.39	7	9
11	Brake Hill									
	No additions		-	-				13.98	-	-

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
STEP ADJUSTMENT  
2020 PLANT, DEPRECIATION, AND STATE AND LOCAL PROPERTY TAXES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Div #	Name	Acct #	Non-Revenue Producing	Total Division	Annual Depreciation	Net Plant	State Utility Taxes @ \$6.60	Local Property Tax Rates	Local Property Taxes	Total Property Taxes
12	Tamworth Water Works									
	Well Pump	311	4,665		467	4,199	28	20.64	87	114
	Transducer	339	1,703	6,368	170	1,533	10	20.64	32	42
13	175 Estates									
	Anion Softners	320	7,453	7,453	266	7,187	47	18.33	132	179
14	Deer Cove									
	No additions		-	-				17.20	-	-
15	Lake Ossipee Village									
	Telemetry	339	3,556	3,556	508	3,048	20	8.97	27	47
16	Indian Mound									
	Main - Richard Rd 550 2" HDPE	331	2,754		55	2,699	18	16.70	45	63
	Richard Rd - 3 Services / 1 Blowoff	333	1,066	3,820	27	1,039	7	16.70	17	24
17	Gunstock Glen									
	No additions		-	-				13.19	-	-
18	Dockham Shores									
	No additions		-	-				13.19	-	-
19	Wildwood									
	Subdrive	311	1,864		186	1,678	11	10.34	17	28
	Sump Pump	311	297	2,161	30	267	2	10.34	3	5
50	Administrative									
	Driveway - paving	304	9,723		194	9,529	63	5.35	51	114
	Portable Generator	310	34,350		3,435	30,915	N/A	5.35	N/A	-
	Hypotherm 45 Plasma Cutter	343	2,483		124	2,359	N/A	5.35	N/A	-
	2011 Vermeer Vacuum	343	35,000		1,750	33,250	N/A	5.35	N/A	-
	TEGA Electrofusion Processor	343	4,800		240	4,560	N/A	5.35	N/A	-
	Utility Cloud	347	5,000		1,000	4,000	N/A	5.35	N/A	-
	Front Desk Computer	347	843	92,199	169	674	N/A	5.35	N/A	-
	Total Plant Placed in Service		\$ 206,821	\$ 206,821	\$ 15,240	\$ 191,581	\$ 764		\$ 1,594	\$ 2,358

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**STEP ADJUSTMENT**  
**2020 RETIREMENTS AND RELATED DEPRECIATION**

Attachment B  
Schedule 2a

Account #	Account Description	Cost	2019 Depr Exp	2019 Ending A/D
311	Pumps	\$ 5,874	\$ -	\$ 5,874
331	Mains	1,600	13	1,438
334	Meters	13,884	169	8,046
339	Misc Equipment	3,952	228	2,206
347	Computer Equipment	2,593	258	2,593
<b>Total</b>		<b>\$ 27,903</b>	<b>\$ 668</b>	<b>\$ 20,157</b>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
STEP ADJUSTMENT

Attachment B  
Schedule 3

2021 PLANT, DEPRECIATION, AND STATE AND LOCAL PROPERTY TAXES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Div #	Name	Acct #	Non-Revenue Producing	Revenue Producing	Total Division	CoBank T06 Loan	Annual Depr On Non- Rev. Producing	2021 Proforma Depreciation on 2021 Additions	2021 Net Plant	Utility Prop Taxes \$6.60	Local Property Tax Rates	Local Property Taxes	Total Property Taxes
1	Far Echo Harbor Bed Rock Well Pump Meters Transducer	311 334 339	\$  510 916 915		\$ 2,341		\$ 51 46 131	\$ 228	\$ 2,113	\$ 14	\$ 5.35	\$ 11	\$ 25
2	Paradise Shores Mt. Roberts Badger M2000 Meter T&D mains - Robin Lane Paving - Robin Lane (Spring '22) - Settlement T&D mains - Sunrise Dr. Paving - Sunrise Dr. (Spring '22) - Settlement T&D mains - Glen Forest Dr. Paving - Glen Forest Dr. (Spring '22) - Settlement Services - Robin Lane Services - Sunrise Dr. Services - Glen forest Meters	311 331 331 331 331 331 331 333 333 333 334	\$  2,704 58,763 12,050 41,523 12,050 25,692 12,050 10,000 15,000 5,000 2,269		\$ 197,101	\$ 58,873       7,127	\$ 270 1,175 241 830 241 514 241 250 375 125 113	\$ 4,376	\$ 192,725	\$ 1,272	\$ 5.35	\$ 1,031	\$ 2,303
Note: The additions listed above in accounts 331 and 333 are all part of the mains/services replacement project at Paradise Shores.													
3	West Point Meters	334	\$ 526	\$ 176	\$ 526		26	\$ 26	\$ 500	\$ 3	\$ 5.35	\$ 3	\$ 6
4	Waterville Valley Meters	334	\$ 188		\$ 188		9	\$ 9	\$ 179	\$ 1	\$ 18.33	\$ 3	\$ 4
5	Hidden Valley Meters	334	\$ 535		\$ 535		27	\$ 27	\$ 508	\$ 3	\$ 7.78	\$ 4	\$ 7
6	Wentworth Cove Meters	334	\$ 565		\$ 565		28	\$ 28	\$ 537	\$ 4	\$ 17.80	\$ 10	\$ 13
7	Pendleton Cove 1" Well Meter Meters	311 334	\$ 420 746	145	\$ 1,166		\$ 42 37	\$ 79	\$ 1,087	\$ 7	\$ 17.80	\$ 19	\$ 27
8	Deer Run BRW#1 Meter	311	\$ 250		\$ 250		\$ 25	\$ 25	\$ 225	\$ 1	\$ 22.27	\$ 5	\$ 6
9	Woodland Grove Meters	334	\$ 170		\$ 170		9	\$ 9	\$ 162	\$ 1	\$ 15.39	\$ 2	\$ 4
11	Brake Hill Pump BRW#1 Meters	311 334	\$ 4,257 364		\$ 4,621		\$ 426 18	\$ 444	\$ 4,177	\$ 28	\$ 13.19	\$ 55	\$ 83

DW 20-187  
LAKES REGION WATER COMPANY, INC.

Attachment B  
Schedule 3

STEP ADJUSTMENT  
2021 PLANT, DEPRECIATION, AND STATE AND LOCAL PROPERTY TAXES

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)										
							Annual Depr	2021 Proforma	2021	Utility	Local	Local											
Div #	Name	Acct #	Non-Revenue	Revenue	Total	CoBank	On Non- Rev.	Depreciation on	Net	Prop Taxes	Property	Property	Total										
			Producing	Producing	Division	T06 Loan	Producing	2021 Additions	Plant	\$6.60	Tax	Taxes	Property										
13	175 Estates																						
	1" Inline Meter	311	\$	420			\$	42															
	Transducer	339		905	\$	1,325		129	\$	171	\$	1,154	\$	8	\$	18.33	\$	21	\$	29			
15	Lake Ossipee																						
	Pumps & Meter	311	\$	8,508			\$	851															
	Treatment Equipment	320		18,239	\$	26,747		657	\$	1,507	\$	25,240	\$	167	\$	8.97	\$	226	\$	393			
19	Wildwood																						
	Pumpstation	304	\$	167,416			\$	4,185															
	Power Generator Equipment	310		23,628				2,363															
	Pumping Equipment	311		22,306				2,231															
	Treatment Equipment	320		20,724				746															
	Tank	330		36,127				795															
	Misc. Equipment	339		3,488	\$	273,689	\$	260,000	498	\$	10,818	\$	262,871	\$	1,735	\$	10.34	\$	2,718	\$	4,453		
	Note: The additions listed above are all part of the system upgrades at Wildwood.																						
50	General Administration																						
	Leak Detector w/Headset	339	\$	5,672				810															
	MagneticLocator	339		1,584				226															
	2021 Sure Trac Alum 7x12 Trailer	341		4,378				876															
	2021 Sure Trac LPDump Trailer 6x10 w/tarp	341		8,231				1,646															
	2021 Ford F350	341		57,308				11,462															
	2021 Dodge Ram 1500	341		70,669				14,134															
	2021 Vermeer Vac Restoration	343		13,285	\$	161,127		1,898	\$	31,052	\$	130,075	\$	-			\$	-	\$	-			
	Grand Total		\$	670,351	\$	855	\$	670,351	\$	326,000	\$	48,800	\$	48,800	\$	621,551	\$	3,244		\$	4,109	\$	7,353



**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**STEP ADJUSTMENT**  
**2021 RETIREMENTS AND RELATED DEPRECIATION**

Attachment B  
Schedule 3a

Account	Account Description	Costs	2019 Depr Exp, per Co.	2019 Ending A/D, per Co.
304	Structures	\$ 54,984	\$ 196	\$ 50,154
311	Pumps	25,580	831	22,483
320	Treatment Equipment	5,197	158	3,970
331	Mains	7,049	-	7,049
333	Services	2,760	-	3,385
334	Meters	7,865	242	2,096
339	Misc Equipment	1,703	243	304
341	Transportation Equipment	71,793	13,108	64,063
347	Computer Equipment	5,870	587	2,981
<b>Total</b>		<b>\$ 182,801</b>	<b>\$ 15,365</b>	<b>\$ 156,485</b>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**STEP ADJUSTMENT**  
**WAGE INCREASE PER SETTLEMENT**

Attachment B  
Schedule 4

	2022 Wage Increase (a)	Less: Capitalized Wages (b)	Increase in Annual Wages	Increase in Annual Payroll Tax Expense (c)
President	\$ 2,418	\$ (126)	\$ 2,292	\$ 175
Field Supervisor	2,221	(116)	2,105	161
Utility Manager	1,786	(93)	1,693	130
Field Staff	3,675	(192)	3,483	266
Office Staff	2,317	(121)	2,196	168
Total	<u>\$ 12,417</u>	<u>\$ (648)</u>	<u>\$ 11,769</u>	<u>\$ 900</u>

(a) Per Energy 2-18

(b) See Att 1; Sch 3a; Adj #'s 35 and 38

2019 Capitalized Wages (Co's 2019 Ann'l Rpt, Sch F-58, Lines 26-27)	\$ 20,029
2019 Actual Wages (Energy 2-18)	÷ 383,999
Calculated Capitalized Wage Percentage	= <u>5.22%</u>

(c) Multiplied by combined SS and FICA Percentage

7.65%

**STEP ADJUSTMENT  
CALCULATION OF POASI SPECIAL CONTRACT REVENUE ADJUSTMENT  
SUMMARY**

	<u>Volume Basis</u>	<u>Customer Allocation Basis</u>	<u>POASI</u>	<u>Non - POASI</u>	<u>TOTAL</u>
Revenue Requirement after Tax Effect (Schedule 4b)	\$ 22,368	\$ 2,585	\$ -	\$ 4,410	\$ 29,362
Total Operating Expenses (Schedule 4d)	11,344	2,732	-	1,612	15,688
Less: Other Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues to be Collected via All Water Rates	<u>\$ 33,712</u>	<u>\$ 5,317</u>	<u>\$ -</u>	<u>\$ 6,022</u>	<u>\$ 45,050</u>
Revenues Specific to POASI Special Contract	<u>\$ 33,712</u>	<u>\$ 5,317</u>	<u>\$ -</u>		<u>\$ 39,028</u>
	<u>CCF Usage</u>	<u>Customers</u>	<u>Customers</u>		
POASI	15,176	1	1		
Paradise Shores	9,496	414	-		
Total	<u>24,672</u>	<u>415</u>	<u>1</u>		
Rates	<u>\$ 1.37 /ccf</u>	<u>\$ 12.81 /cust</u>	<u>\$ - POASI only</u>		
Revenues:					
POASI	\$ 20,736	\$ 13	\$ -	\$ -	\$ 20,749
Paradise Shores	12,975	5,304	-	6,022	24,301
Total	<u>\$ 33,712</u>	<u>\$ 5,317</u>	<u>\$ -</u>	<u>\$ 6,022</u>	<u>\$ 45,050</u>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

**STEP ADJUSTMENT  
CALCULATION OF POASI SPECIAL CONTRACT REVENUE ADJUSTMENT  
REVENUE REQUIREMENT**

	<b>Volume Basis</b>	<b>Customer Allocation Basis</b>	<b>POASI</b>	<b>Non - POASI</b>	<b>TOTAL</b>
<b>NET PLANT IN RATE BASE:</b>					
Total Utility Plant in Service (Schedule 4c)	201,187	24,146	-	38,915	264,248
Less: Accumulated Depreciation (Schedule 4c)	(10,236)	(2,016)	-	(1,161)	(13,413)
Net Utility Plant in Service	190,951	22,130	-	37,754	250,835
Contributions in Aid of Construction (CIAC)	-	-	-	-	-
Less: Accumulated Amortization - CIAC	-	-	-	-	-
Net Contributions in Aid of Construction	-	-	-	-	-
<b>Net Utility Plant in Rate Base</b>	<b>190,951</b>	<b>22,130</b>	<b>-</b>	<b>37,754</b>	<b>250,835</b>
<b>WORKING CAPITAL IN RATE BASE:</b>					
Materials and Supplies	-	-	-	-	-
Deferred Assets	-	-	-	-	-
Customer Deposits	-	-	-	-	-
Accumulated Deferred Income Taxes - Depreciation	-	-	-	-	-
Subtotal	-	-	-	-	-
Calculation of Cash Working Capital:					
Operation & Maintenance Expenses	2,694	-	-	-	2,694
Cash Working Capital % (75 days ÷ 365 days)	x 20.55%	x 20.55%	x 20.55%	x 20.55%	x 20.55%
Cash Working Capital	554	-	-	-	554
Total Working Capital in Rate Base	554	-	-	-	554
<b>Total Rate Base</b>	<b>191,505</b>	<b>22,130</b>	<b>-</b>	<b>37,754</b>	<b>251,389</b>
Rate of Return @ Schedule 1a	x 8.52%	x 8.52%	x 8.52%	x 8.52%	x 8.52%
Revenue Requirement before Tax Effect	16,310	1,885	-	3,215	21,410
Income Tax Gross-up Factor @ 0.37142	6,058	700	-	1,194	7,952
<b>Revenue Requirement after Tax Effect</b>	<b>\$ 22,368</b>	<b>\$ 2,585</b>	<b>\$ -</b>	<b>\$ 4,410</b>	<b>\$ 29,362</b>

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**STEP ADJUSTMENT  
CALCULATION OF POASI SPECIAL CONTRACT REVENUE ADJUSTMENT  
UTILITY PLANT IN SERVICE**

	<b>Volume Basis</b>	<b>Customer Allocation Basis</b>	<b>POASI</b>	<b>Non - POASI</b>	<b>TOTAL</b>
<b>UTILITY PLANT IN SERVICE:</b>					
303.20 Land and Land Rights	-	-	-	-	-
304.20 Structures and Improvements	-	-	-	-	-
307.20 Wells and Springs	-	-	-	-	-
311.20 Pumping Equipment	2,704	-	-	-	2,704
339.21 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.22 Other Miscellaneous Equipment (Common)	-	-	-	-	-
339.30 Other Miscellaneous Equipment (Treatment)	-	-	-	-	-
330.40 Distribution Reservoirs and Standpipes	-	-	-	-	-
331.40 Transmission and Distribution Mains	164,642	-	-	-	164,642
333.40 Services	-	-	-	31,389	31,389
334.40 Meters and Meter Installation	-	-	-	7,526	7,526
335.40 Hydrants	-	-	-	-	-
339.41 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.42 Other Miscellaneous Equipment (Common) (\$7,256 x 22.89%)	1,661	-	-	-	1,661
303.50 Land and Land Rights	-	-	-	-	-
304.50 Structures and Improvements (\$9,723 x 22.89%)	-	2,226	-	-	2,226
310.50 Power Generation Equipment (\$34,350 x 22.89%)	-	7,863	-	-	7,863
340.50 Office Furniture and Equipment	-	-	-	-	-
341.51 Transportation Equipment - Construction (\$12,609 x 22.89%)	2,886	-	-	-	2,886
341.52 Transportation Equipment - Pickups (\$127,977 x 22.89%)	29,294	-	-	-	29,294
343.50 Tools, Shop, and Garage Equipment (\$55,568 x 22.89%)	-	12,720	-	-	12,720
344.50 Laboratory Equipment	-	-	-	-	-
346.00 Communication Equipment	-	-	-	-	-
347.50 Miscellaneous Equipment (\$5,843 x 22.89%)	-	1,337	-	-	1,337
348.50 Other Tangible Plant (Rounding)	-	-	-	-	-
Total Utility Plant in Service	<u>\$ 201,187</u>	<u>\$ 24,146</u>	<u>\$ -</u>	<u>\$ 38,915</u>	<u>\$ 264,248</u>
<b>ACCUMULATED DEPRECIATION:</b>					
303.20 Land and Land Rights	-	-	-	-	-
304.20 Structures and Improvements	-	-	-	-	-
307.20 Wells and Springs	-	-	-	-	-
311.20 Pumping Equipment	(270)	-	-	-	(270)
339.21 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.22 Other Miscellaneous Equipment (Common)	-	-	-	-	-
339.30 Other Miscellaneous Equipment (Treatment)	-	-	-	-	-
330.40 Distribution Reservoirs and Standpipes	-	-	-	-	-
331.40 Transmission and Distribution Mains	(3,293)	-	-	-	(3,293)
333.40 Services	-	-	-	(785)	(785)
334.40 Meters and Meter Installation	-	-	-	(376)	(376)
335.40 Hydrants	-	-	-	-	-
339.41 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.42 Other Miscellaneous Equipment (Common) (\$1,036 x 22.89%)	(237)	-	-	-	(237)
303.50 Land and Land Rights	-	-	-	-	-
304.50 Structures and Improvements (\$194 x 22.89%)	-	(44)	-	-	(44)
310.50 Power Generation Equipment (\$3,435 x 22.89%)	-	(786)	-	-	(786)
340.50 Office Furniture and Equipment	-	-	-	-	-
341.51 Transportation Equipment - Construction (\$2,522 x 22.89%)	(577)	-	-	-	(577)
341.52 Transportation Equipment - Pickups (\$25,596 x 22.89%)	(5,859)	-	-	-	(5,859)
343.50 Tools, Shop, and Garage Equipment (\$4,012 x 22.89%)	-	(918)	-	-	(918)
344.50 Laboratory Equipment	-	-	-	-	-
346.00 Communication Equipment	-	-	-	-	-
347.50 Miscellaneous Equipment (\$1,169 x 22.89%)	-	(268)	-	-	(268)
348.50 Other Tangible Plant (Rounding)	-	-	-	-	-
Total Accumulated Depreciation	<u>\$ (10,236)</u>	<u>\$ (2,016)</u>	<u>\$ -</u>	<u>\$ (1,161)</u>	<u>\$ (13,413)</u>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
STEP ADJUSTMENT

Attachment B  
Schedule 5c

CALCULATION OF POASI SPECIAL CONTRACT REVENUE ADJUSTMENT  
UTILITY PLANT IN SERVICE

	Volume Basis	Customer Allocation Basis	POASI	Non - POASI	TOTAL
<b>DEPRECIATION EXPENSE:</b>					
303.20 Land and Land Rights	-	-	-	-	-
304.20 Structures and Improvements	-	-	-	-	-
307.20 Wells and Springs	-	-	-	-	-
311.20 Pumping Equipment	270	-	-	-	270
339.21 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.22 Other Miscellaneous Equipment (Common)	-	-	-	-	-
339.30 Other Miscellaneous Equipment (Treatment)	-	-	-	-	-
330.40 Distribution Reservoirs and Standpipes	-	-	-	-	-
331.40 Transmission and Distribution Mains	3,293	-	-	-	3,293
333.40 Services	-	-	-	785	785
334.40 Meters and Meter Installation	-	-	-	376	376
335.40 Hydrants	-	-	-	-	-
339.41 Other Miscellaneous Equipment (Division)	-	-	-	-	-
339.42 Other Miscellaneous Equipment (Common) (\$1,036 x 22.89%)	237	-	-	-	237
303.50 Land and Land Rights	-	-	-	-	-
304.50 Structures and Improvements (\$194 x 22.89%)	-	44	-	-	44
310.50 Power Generation Equipment (\$3,435 x 22.89%)	-	786	-	-	786
340.50 Office Furniture and Equipment	-	-	-	-	-
341.51 Transportation Equipment - Construction (\$2,522 x 22.89%)	577	-	-	-	577
341.52 Transportation Equipment - Pickups ((\$25,596 - \$13,108) x 22.89%)	2,859	-	-	-	2,859
343.50 Tools, Shop, and Garage Equipment (\$4,012 x 22.89%)	-	918	-	-	918
344.50 Laboratory Equipment	-	-	-	-	-
346.00 Communication Equipment	-	-	-	-	-
347.50 Miscellaneous Equipment ([\$1,169 - \$258] x 22.89%)	-	209	-	-	209
348.50 Other Tangible Plant (Rounding)	-	-	-	-	-
Total Depreciation Expense	<u>\$ 7,236</u>	<u>\$ 1,957</u>	<u>\$ -</u>	<u>\$ 1,161</u>	<u>\$ 10,354</u>

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

**STEP ADJUSTMENT  
CALCULATION OF POASI SPECIAL CONTRACT REVENUE ADJUSTMENT  
OPERATING EXPENSES**

	<b>Volume Basis</b>	<b>Customer Allocation Basis</b>	<b>POASI</b>	<b>Non - POASI</b>	<b>TOTAL</b>
<b>OPERATING EXPENSES:</b>					
Operation & Maintenance Expenses:					
Source of Supply Expenses	-	-	-	-	-
Pumping Expenses	-	-	-	-	-
Water Treatment Expenses	-	-	-	-	-
Transmission and Distribution Expenses	-	-	-	-	-
Customer Account Expense	-	-	-	-	-
Subtotal	-	-	-	-	-
Administrative and General Expenses:					
Salary and Wages Expense:					
Superintendent (1.0) (\$2,292 x 22.89%)	525	-	-	-	525
Field Personnel (3.0) (\$5,588 x 22.89%)	1,279	-	-	-	1,279
Office (0.5) (\$1,693 x 50% x 22.89%)	194	-	-	-	194
Office (2.5) ((\$2,196 + (\$1,693 x 50%)) x 22.89%)	-	696	-	-	696
Total Salary and Wages Expense	1,998	696	-	-	2,694
Outside Professional Services	-	-	-	-	-
Outside Professional Services - Discount	-	-	-	-	-
Property Insurance Expense (Allocated by Utility Plant)	-	-	-	-	-
Group Insurance (Allocated by Wages)	-	-	-	-	-
Pension Plan	-	-	-	-	-
Rate Case Expenses	-	-	-	-	-
Regulatory Commission Expense	-	-	-	-	-
Materials	-	-	-	-	-
Contracted Services	-	-	-	-	-
Heat / Electric Expense - Office	-	-	-	-	-
Telephone Expense	-	-	-	-	-
Office Expense	-	-	-	-	-
Dig Safe Expense	-	-	-	-	-
Bank Charges Expense	-	-	-	-	-
Operating Permits Expense	-	-	-	-	-
Total Administrative and General Expenses	1,998	696	-	-	2,694
Total Operation & Maintenance Expenses	1,998	696	-	-	2,694
Depreciation Expense (Schedule 4c)	7,236	1,957	-	1,161	10,354
Amortization of Contributions in Aid of Construction	-	-	-	-	-
Amortization Expense - Other	-	-	-	-	-
Payroll Tax Expense (Allocated by Wages)	153	53	-	-	206
Property Tax Expense	1,957	26	-	451	2,434
Total Operating Expenses	<u>\$ 11,344</u>	<u>\$ 2,732</u>	<u>\$ -</u>	<u>\$ 1,612</u>	<u>\$ 15,688</u>

**Property Tax Exp - Customer Allocation Basis:**  
\$114 x 22.89% = \$26

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**COMPUTATION OF CUSTOMER RATES**  
**PERMANENT INCREASE ONLY**

Attachment C  
Schedule 1a

Proposed Annual Water Revenue from General Customers (Permanent / Schedule 1) \$ 1,378,827

Less: Annual Operating Revenue - WVG Community Pool

Current Authorized Rate Per Tariff	\$	1,717.28	
1 + Percentage Increase in Revenue Requirement	x	1.0312	<b>(1,770.81)</b>

Less: Annual Operating Revenue - Non-metered Customers

Annual Water Revenue from General Customers less Annual Revenue - WVG Pool	\$	1,377,056	
Total Consolidated Rate Customers	÷	1,811	
Annual Revenue Requirement per Customer			<b>\$ 760.38</b>
Total Non-metered Customers	x	639	\$ (485,886)

Annual Revenue Requirement Collected through Minimum Charge and Consumption Charge \$ 891,171

Calculation of Average Metered Rate per Customer:

\$ 593.24 (Minimum Charge) + \$ 5.77 (Metered Charge) x ( 33,937 ccf ÷ 1,172 metered customers)  
= **\$ 760.38** average charge per metered customer

(X = Minimum Charge; Y = Consumption Charge)

Calculation of Proportion of Present Minimum Charge to Present Consumption Charge:

Present Annual Minimum Charge Per Tariff: (X) \$ 581.70

Present Annual Consumption Charge Per Tariff (per 100 cu ft): (Y) ÷ \$ 5.66

Proportion of Present Minimum Charge to Present Consumption Charge: (X ÷ Y) 102.8

Calculation of Consumption Charge:

X	+	Y	*	33,937	÷	1,172	=	\$ 760.38
Y	*	102.8	+	Y	*	29.0	=	\$ 760.38
				Y	*	131.7	=	\$ 760.38
				Y	=	<b>\$ 5.77</b>	*	33,937 = <span style="text-align: right; border-bottom: 1px solid black;">\$ (195,896)</span>

Annual Revenue Requirement Collected through Minimum Charge \$ 695,274

Calculation of Annual Minimum Charge:

X	+	Y	*	33,937	÷	1,172	=	\$ 760.38
		X	+	\$ 5.77	*	29.0	=	\$ 760.38
				X	+	\$ 167.15	=	\$ 760.38
				X	=	<b>\$ 593.24</b>	*	1,172 = <span style="text-align: right; border-bottom: 1px solid black;">\$ (695,274)</span>

Remainder of Annual Water Revenue from General Customers \$ -

Conversion of Metered Consumption from Gallons to CCF:

2019 Total Consumption by Metered Customers (Gallons)	36,738,000
Less: 2019 Suissevale Metered Consumption (Gallons)	(11,351,000)
2019 Consumption by Metered Customers (Gallons)	25,387,000
Conversion Factor from Gallons to CCF (1 CCF = 748.051948 Gallons)	÷ 748.05
2019 Consumption by Metered Customers (CCF)	33,937



DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REPORT OF PROPOSED RATE CHANGES  
PERMANENT INCREASE ONLY

Attachment C  
Schedule 1b

Permanent Revenues:	Number of Customers	Proforma Test Year Revenues	Proposed		Permanent Revenues
			Change		
Waterville Valley Gateway Pool	1	\$ 1,717	\$ 54	3.13%	\$ 1,771
Unmetered General Customers:					
Current Consolidated Unmetered General Customers	590	437,087	11,540	2.64%	448,627
Proposed Additional Consolidated Unmetered General Customers (Wildwood)	49	25,645	11,614	45.29%	37,259
Total Proposed Consolidated Unmetered General Customers	639	462,732	23,154	5.00%	485,886
Metered General Customers:					
Current Consolidated Metered General Customers	1,111	818,287	17,390	2.13%	835,677
Proposed Additional Consolidated Metered General Customers (Dockham Shores)	61	54,413	1,081	1.99%	55,494
Total Proposed Consolidated Metered General Customers	1,172	872,700	18,471	2.12%	891,171
Total Proposed Consolidated Unmetered and Metered General Customers	1,812	1,337,149	41,678	3.12%	1,378,827
Suissevale Special Contract	1	210,768	-	0.00%	210,768
Total Water Sales	1,813	1,547,917	41,678	2.69%	1,589,595
Other Operating Revenues	N/A	50,248	-	0.00%	50,248
Total Operating Revenues	1,813	\$ 1,598,165	\$ 41,678	2.61%	\$ 1,639,843

Permanent Rates:	Number of Customers	Existing Rates	Proposed		
			Change		Permanent Rates
Waterville Valley Gateway Pool (Annual)	1	\$ 1,717.28	\$ 53.53	3.12%	\$ 1,770.81
Unmetered General Customers (Annual):					
Unmetered General Customers - Current Consolidated	590	\$ 739.56	\$ 20.82	2.82%	\$ 760.38
Unmetered General Customers - Wildwood	49	\$ 522.00	\$ 238.38	45.67%	\$ 760.38
Metered General Customers:					
Annual Charge - Current Consolidated	1,111	\$ 581.70	\$ 11.54	1.98%	\$ 593.24
Annual Charge - Dockham Shores	61	\$ 581.68	\$ 11.56	1.99%	\$ 593.24
Meter Charge (per ccf) - Current Consolidated	1,111	\$ 5.66	\$ 0.11	1.98%	\$ 5.77
Meter Charge (per ccf) - Dockham Shores	61	\$ 5.66	\$ 0.11	1.98%	\$ 5.77

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**COMPUTATION OF CUSTOMER RATES**  
**PERMANENT INCREASE AND STEP ADJUSTMENT**

Attachment C  
Schedule 2a

Proposed Annual Water Revenue from General Customers (Permanent & Step Adjustment / Schedule 1) \$ 1,523,690

Less: Annual Operating Revenue - WVG Community Pool

Current Authorized Rate Per Tariff	\$	1,717.28	
1 + Percentage Increase in Revenue Requirement	x	1.1395	<b>(1,956.85)</b>

Less: Annual Operating Revenue - Non-metered Customers

Annual Water Revenue from General Customers less Annual Revenue - WVG Pool	\$	1,521,733	
Total Consolidated Rate Customers	÷	1,811	
Annual Revenue Requirement per Customer			<b>\$ 840.27</b>
Total Non-metered Customers	x	639	\$ (536,934)

Annual Revenue Requirement Collected through Minimum Charge and Consumption Charge \$ 984,799

Calculation of Average Metered Rate per Customer:

\$ 655.56 (Minimum Charge) + \$ 6.38 (Metered Charge) x ( 33,937 ccf ÷ 1,172 metered customers)  
= **\$ 840.27** average charge per metered customer

(X = Minimum Charge; Y = Consumption Charge)

Calculation of Proportion of Present Minimum Charge to Present Consumption Charge:

Present Annual Minimum Charge Per Tariff: (X) \$ 581.70

Present Annual Consumption Charge Per Tariff (per 100 cu ft): (Y) ÷ \$ 5.66

Proportion of Present Minimum Charge to Present Consumption Charge: (X ÷ Y) 102.8

Calculation of Consumption Charge:

X	+	Y	*	33,937	÷	1,172	=	\$ 840.27
Y	*	102.8	+	Y	*	29.0	=	\$ 840.27
				Y	*	131.7	=	\$ 840.27
				Y	=	<b>\$ 6.38</b>	*	33,937 = <span style="float: right; border-bottom: 1px solid black;">\$ (216,477)</span>

Annual Revenue Requirement Collected through Minimum Charge \$ 768,322

Calculation of Annual Minimum Charge:

X	+	Y	*	33,937	÷	1,172	=	\$ 840.27
		X	+	\$ 6.38	*	29.0	=	\$ 840.27
				X	+	\$ 184.71	=	\$ 840.27
				X	=	<b>\$ 655.56</b>	*	1,172 = <span style="float: right; border-bottom: 1px solid black;">\$ (768,322)</span>

Remainder of Annual Water Revenue from General Customers \$ -

Conversion of Metered Consumption from Gallons to CCF:

2019 Total Consumption by Metered Customers (Gallons)	36,738,000
Less: 2019 Suissevale Metered Consumption (Gallons)	(11,351,000)
2019 Consumption by Metered Customers (Gallons)	25,387,000
Conversion Factor from Gallons to CCF (1 CCF = 748.051948 Gallons)	÷ 748.05
2019 Consumption by Metered Customers (CCF)	33,937

This schedule represents not-to-exceed amounts that are subject to subsequent DOE Audit Staff examination and DOE Staff review.

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REPORT OF PROPOSED RATE CHANGES  
PERMANENT INCREASE AND STEP ADJUSTMENT

Attachment C  
Schedule 2b

Permanent and Step Revenues:	Number of Customers	Pro Forma Test Year Revenues	Proposed		Permanent + Step Revenues
			Change		
Waterville Valley Gateway Pool	1	\$ 1,717	\$ 240	13.97%	\$ 1,957
Unmetered General Customers:					
Current Consolidated Unmetered General Customers	590	437,087	58,674	13.42%	495,761
Proposed Additional Consolidated Unmetered General Customers (Wildwood)	49	25,645	15,528	60.55%	41,173
Total Proposed Consolidated Unmetered General Customers	639	462,732	74,202	16.04%	536,934
Metered General Customers:					
Current Consolidated Metered General Customers	1,111	818,287	105,188	12.85%	923,475
Proposed Additional Consolidated Metered General Customers (Dockham Shores)	61	54,413	6,911	12.70%	61,324
Total Proposed Consolidated Metered General Customers	1,172	872,700	112,099	12.85%	984,799
Total Proposed Consolidated Unmetered and Metered General Customers	1,812	1,337,149	186,541	13.95%	1,523,690
Suissevale Special Contract	1	210,768	20,749	9.84%	231,517
Total Water Sales	1,813	1,547,917	207,290	13.39%	1,755,207
Other Operating Revenues	N/A	50,248	-	0.00%	50,248
Total Operating Revenues	1,813	\$ 1,598,165	\$207,290	12.97%	\$ 1,805,455

Permanent and Step Rates:	Number of Customers	Existing Rates	Proposed		
			Change		Permanent + Step Rates
Waterville Valley Gateway Pool (Annual)	1	\$ 1,717.28	\$ 239.57	13.95%	\$ 1,956.85
Unmetered General Customers (Annual):					
Unmetered General Customers - Current Consolidated	590	\$ 739.56	\$ 100.71	13.62%	\$ 840.27
Unmetered General Customers - Wildwood	49	\$ 522.00	\$ 318.27	60.97%	\$ 840.27
Metered General Customers:					
Annual Charge - Current Consolidated	1,111	\$ 581.70	\$ 73.86	12.70%	\$ 655.56
Annual Charge - Dockham Shores	61	\$ 581.68	\$ 73.88	12.70%	\$ 655.56
Meter Charge (per ccf) - Current Consolidated	1,111	\$ 5.66	\$ 0.72	12.70%	\$ 6.38
Meter Charge (per ccf) - Dockham Shores	61	\$ 5.66	\$ 0.72	12.70%	\$ 6.38

DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REPORT OF PROPOSED RATE CHANGES  
REVENUE & RATE COMPARISON

Attachment C  
Schedule 3

	Number of Customers	Pro Forma Test Year Revenues	Approved Temporary Revenues	Change			Proposed Revenue	
				Temp to Perm	Perm to Perm+Step	Temp to Perm+Step	Permanent	Permanent +Step
<b>Permanent and Step Revenues:</b>								
Waterville Valley Gateway Pool	1	\$ 1,717	\$ 1,795	\$ (24)	\$ 186	\$ 162	\$ 1,771	\$ 1,957
Unmetered General Customers:								
Current Consolidated Unmetered General Customers	590	437,087	456,023	(7,396)	47,134	39,738	448,627	495,761
Proposed Additional Consolidated Unmetered General Customers (Wildwood)	49	25,645	33,251	4,007	3,915	7,922	37,259	41,173
Total Proposed Consolidated Unmetered General Customers	639	462,732	489,274	(3,389)	51,048	47,660	485,886	536,934
Metered General Customers:								
Current Consolidated Metered General Customers	1,111	818,287	855,897	(20,220)	87,798	67,578	835,677	923,475
Proposed Additional Consolidated Metered General Customers (Dockham Shores)	61	54,413	54,413	1,080	5,830	6,911	55,494	61,324
Total Proposed Consolidated Metered General Customers	1,172	872,700	910,310	(19,139)	93,629	74,489	891,171	984,799
Total Proposed Consolidated Unmetered and Metered General Customers	1,812	1,337,149	1,401,379	(22,552)	144,863	122,311	1,378,827	1,523,690
Suissevale Special Contract	1	210,768	210,768	-	20,749	20,749	210,768	231,517
Total Water Sales	1,813	1,547,917	1,612,147	(22,552)	165,612	143,060	1,589,595	1,755,207
Other Operating Revenues	N/A	50,248	50,248	-	-	-	50,248	50,248
Total Operating Revenues	1,813	\$ 1,598,165	\$ 1,662,395	\$ (22,552)	\$ 165,612	\$ 143,060	\$ 1,639,843	\$ 1,805,455

	Number of Customers	Existing Rates	Approved Temporary Rates	Change			Proposed Rates	
				Temp to Perm	Perm to Perm+Step	Temp to Perm+Step	Permanent	Permanent +Step
<b>Permanent and Step Rates:</b>								
Waterville Valley Gateway Pool (Annual)	1	\$ 1,717.28	\$ 1,794.68	\$ (23.87)	\$ 186.04	\$ 162.17	\$ 1,770.81	\$ 1,956.85
Unmetered General Customers (Annual):								
Unmetered General Customers - Current Consolidated	590	\$ 739.56	\$ 772.92	\$ (12.54)	\$ 79.89	\$ 67.35	\$ 760.38	\$ 840.27
Unmetered General Customers - Wildwood	49	\$ 522.00	\$ 678.60	\$ 81.78	\$ 79.89	\$ 161.67	\$ 760.38	\$ 840.27
Metered General Customers:								
Annual Charge - Current Consolidated	1,111	\$ 581.70	\$ 607.92	\$ (14.68)	\$ 62.33	\$ 47.64	\$ 593.24	\$ 655.56
Annual Charge - Dockham Shores	61	\$ 581.68	\$ 581.68	\$ 11.56	\$ 62.33	\$ 73.88	\$ 593.24	\$ 655.56
Meter Charge (per ccf) - Current Consolidated	1,111	\$ 5.66	\$ 5.90	\$ (0.13)	\$ 0.61	\$ 0.48	\$ 5.77	\$ 6.38
Meter Charge (per ccf) - Dockham Shores	61	\$ 5.66	\$ 5.66	\$ 0.11	\$ 0.61	\$ 0.72	\$ 5.77	\$ 6.38

CHAIRMAN

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giarno

EXECUTIVE DIRECTOR  
Debra A. Howland

STATE OF NEW HAMPSHIRE



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NHPUC 4NOV19AM11:56

November 4, 2019

Debra A. Howland  
Executive Director  
New Hampshire Public Utilities Commission  
21 South Fruit Street  
Concord, NH 03301

Re: IR 19-005 Investigation to Determine a Method for Setting a  
Generic Return on Equity for Small Water Utilities  
Commission Staff Report on Technical Session

Dear Ms. Howland:

Commission Staff (Staff) met with representatives of Lakes Region Water Company, Abenaki Water Company, Hampstead Area Water Company and the Office of Consumer Advocate at a technical session held at the Commission's offices on October 1, 2019. The parties reviewed written comments from the water companies and discussed further changes and clarifications to the draft rule N. H. Code of Admin. Rules, Puc 610.

As a result of discussions held at the technical session, Staff has further revised its suggested rule and submits the attached rule for the Commission's consideration. Changes to calculating the generic return on equity (ROE) include, using the minimum number of quarters that total at least 10 rate cases, using a weighted average of the prior ROEs and updating the ROE before hearing.

Staff believes that these changes further clarify and improve the rule and recommends that the Commission adopt this draft rule as its initial proposal.

Very truly yours,

A handwritten signature in blue ink, appearing to read "F. Anne Ross".

F. Anne Ross

cc: Service List  
Stakeholder List

Attachments

b. ~~The rate impact on the average customer's annual bill;~~

c. ~~The capital additions and the federal or state mandates that necessitated the need for rate relief; and~~

d. ~~The customers' right to participate in the review of the requested rate increase;~~

(5) ~~A copy of the notice required in (4), along with an affidavit of mailing, shall be filed with the commission within 15 days of the acceptance of the petition as referred to in (b) below.~~

~~— (b) Failure to comply with any of the provisions and requirements set forth in (a) shall result in the immediate rejection of the petition if the utility has failed to respond to any notice issued by the commission required by RSA 541-A:29.I.~~

~~— Pue 610.03 Generic Return on Equity.~~

(a) At least once during any 12 month period following the adoption of these rules the commission shall establish a generic return to be applied to the equity invested in thea small water distribution system using the discounted cash flow methodology. A small water distribution system may elect to use the generic rate of return in any rate proceeding and, if it elects to use the generic rate of return, it shall update the calculation before a final hearing in the ratge case.

(b) For the purposes of this section, the commission shall assume that the return on equity for regulated gas and water utilities as published by the Regulatory Research Associates for recent calendar years~~DCF model is based on the concept that are representative of what value stockholders currently value place on a share of stock for water distribution systemsat the present value of the expected cash flow from that share of stock, and that cash flow will grow at the same rate from the present to perpetuity.~~

(c) For purposes of this section, the commission shall assume that the value placed on utility preferred stock plus 350 basis points as published by Value Line is representative of what value stockholders place on a share of stock for water distribution systems.

(de) For the purposes of this section, the generic return on equity, rounded down to 2 decimal places, shall be derived as follows:~~sample of companies used in computing k shall consist of non-California water utilities listed in the most current issue of Value Line Investment Survey or other recognized financial source that have consistent data for at least a 10-year period of time.~~

(1) The baseline return on equity will be calculated using the average of the weighted average of the authorized return of water utility rate cases during the most recent calendar quarters with a total minimum of 10 observations and the weighted average of the median authorized return on equity for gas utilities during the most recent calendar quarters with a total minimum of 10 observations. Observations are the number of rate cases in the quarter used to calculate the average water and median gas returns on equity and weighted by the number of observations in a quarter divided by the total observations over the number of quarters with a minimum of 10 observations. Following that calculation, the resulting return will be averaged with an amount resulting from adding 350 basis points to the value of the preferred utility stock as most recently reported by Value Line. The result of the 2 calculations shall yield the baseline return on equity for this section.

(2) For purposes of this section, the authorized average return of equity for water utilities and the number of cases will be as reported by the Regulatory Research Associates, 'RRA Water Advisory: Major Rate Case Decisions.' The median of authorized return on equity for gas utilities will be as reported by the Regulatory Research Associates, 'RRA Regulatory Focus: Major Rate Case

Decisions.<sup>1</sup> Utility preferred stock values will be the Value Line estimated yield on "Utility A" preferred stocks published weekly.

(3) Rate Case Expense Savings Adder: 50 basis points will be added to the baseline return on equity;

(4) Capital Structure Adder will be added to the baseline return on equity for a balanced capital structure:

- a. For a capital structure with equity of 35 to 40 percent, the adder will be 10 basis points;
- b. For a capital structure with equity of 40 to 44 percent, the adder will be 15 basis points;
- c. For a capital structure with equity of 45 to 55 percent, the adder will be 25 basis points; and
- d. For a capital structure with equity of 56-60 percent, the adder will be 10 basis points.

(5) An Exemplary Performance Adder of up to 50 basis points shall be added to the baseline return on equity if the commission determines that a small water utility substantially exceeds utility performance of similarly situated small water utilities in a rate filing in any of the following areas:

- a. Development of an Asset Management Program for achieving and maintaining the desired level of service at the lowest appropriate cost to customers;
- b. Reduction in system leaks and unaccounted for water;
- c. Cost containment initiatives;
- d. Improved water quality;
- e. Improved customer service.

(6) A Non-compliance Deduction: up to 50 basis points may be deducted from the baseline return on equity when a small water utility files for a rate increase if the commission determines that the utility has repeatedly not complied with regulatory requirements within the past 2 years.

- a. Staff or any party to the rate proceeding may request a deduction for non-compliance;
- b. There will be no deduction for non-compliance of an acquired utility if the acquired utility was materially out of compliance when acquired and the acquiring utility has implemented an approved plan to achieve compliance. Compliance plans must be approved by the by the regulatory authority with jurisdiction.

———(d) For the purposes of this section cash flow shall be measured using both dividends and earnings, with a 3:1 weighting of dividends to earnings, reflecting the view that investors discount that which they receive, but are also concerned with the source of the cash flow.

Puc 610.034 ~~Eligibility~~ Right to Challenge Use of the Generic Return on Equity. The commission staff, the office of consumer advocate, a customer or other interested party, may challenge the generic return on equity used by a small water distribution system in a rate filing with the commission. A small water system shall not be eligible for rate relief pursuant to this section within 2 years after the issuance of a final order under Puc 610 or Puc 1600.

Baseline ROE  
Minimum Number of Quarters w/ at Least 10 Observations  
Calculated on 05/04/2021  
(Based on most recent publications)

	1st Quarter 2021	Number of of Rate Observations*
Gas median ROE (Note 1)	9.74	10
Water average ROE (Note 2)	9.35	12
Average of Gas/Water	9.541	
Average (rounded down)	9.54	
Utility A Preferred Stock (Note 3)	6.22	
Adder: 350 basis points	3.50	
	9.72	
Baseline ROE (Average of Gas/Water & Preferred Stock)	9.63	

\* Number of observations indicates the number of ROE datapoints available, not the number of rate cases completed during the period.

Notes (Source Document)

- 1) Most recent source: RRA Regulatory Focus, Major Rate Case Decisions, Jan-Mar 2021 (04/28/2021)  
Weighted average ROE of 1 quarter, ending 1st quarter 2021 \*\*  
Weighted by # of observations in the quarter as percent of total observations
- 2) Most recent source: RRA Water Advisory, Major Rate Case Decisions — January – March 2021, 04/28/2021  
Weighted average ROE of 9 quarters ending 1st quarter 2021 \*\*  
Weighted by # of observations in the quarter as percent of total observations
- 3) Value Line Selection & Opinion (May 7, 2021)  
(p. 485) Preferred Stock - Utility A



- 1) Most recent source: RRA Regulatory Focus, Major Rate Case Decisions, Jan-Mar 2021 (04/28/2021)  
 Weighted average ROE of 1 quarter, ending 1st quarter 2021 \*\*  
 Weighted by # of observations in the quarter as percent of total observations

Median authorized ROEs by quarter, January 2021-March 2021

Year	Period	ROE (%)	Number of Observations *	Weighted ROE (%)
	Quarter			
2021	1	9.74	<u>10</u>	9.74
			10	
	Weighted Average Median ROE			9.74

\* Number of observations indicates the number of ROE datapoints available, not the number of rate cases completed during the period.

\*\* **Based on minimum number of quarters with at least 10 observations**

- 2) Most recent source: RRA Water Advisory, Major Rate Case Decisions — January – March 2021, 04/28/2021  
 Weighted average ROE of 9 quarters ending 1st quarter 2021 \*\*  
 Weighted by # of observations in the quarter as percent of total observations

Year	Quarter	ROE (%)	Number of Observations *	Weighted ROE
2019	1	9.57%	3	2.39%
2019	2	9.70%	2	1.62%
2019	3	9.80%	1	0.82%
2019	4	NA	0	NA
2020	1	8.48%	2	1.41%
2020	2	9.50%	1	0.79%
2020	3	8.80%	1	0.73%
2020	4	9.50%	2	1.58%
2021	1	NA	0	NA
			<hr/> 12	

Weighted Average ROE of 9 quarters. 9.35%

\* Number of observations indicates the number of ROE datapoints  
 available, not the number of rate cases completed during the period.

\*\*Based on minimum number of quarters with at least 10 observations

# STATE OF NEW HAMPSHIRE

## Inter-Department Communication

**DATE:** July 30, 2021

**FROM:** Audit Staff, Department of Energy

**SUBJECT:** Lakes Region Water Company, Inc.  
DW 20-187  
**FINAL Audit Report**

**TO:** Jayson Laflamme, Assistant Director Water Division  
David Goyette, Utility Analyst III  
Christopher Tuomala, Hearings Examiner

### **Introduction**

Lakes Region Water Company, Inc., (LRWC, Company) is a regulated public utility that provides water service to approximately 1,615 customers. On January 15, 2021, LRWC filed for an increase in consolidated rates of 18.10% or alternatively, 17.21% for LRWC general customers, 149.07% for Dockham Shores customers, and 172.81% for Wildwood customers.

The Audit Staff of the Department of Energy (Audit) has reviewed the books and records of the Lakes Region Water Company, Inc. for the test year 2019, and appreciates the assistance provided to us by Leah Valladares, Utility Finance Manager.

### **Commission Orders**

Since the DW 15-209 2014 test year there have been 23 Commission Orders. The chart below summarizes the Orders:

<u>Docket</u>	<u>Order</u>	<u>Order Date</u>	<u>Order description</u>
DW14-285	25,753	1/13/2015	approve \$290,250 LTD CoBank \$129,775 for Indian Mound, \$160,475 for four Ford Trucks
DW15-209	25,809	9/4/2015	suspend proposed tariff and schedule PHC for September 30, 2015
DW15-209	25,862	1/29/2016	approve temporary rates
DW16-427	25,895	5/6/2016	approval of LTD \$41,730 for Ford F150 through Ford Motor Credit
DW16-619	25,964	11/10/2016	proposal to purchase Dockham Shores Effective July 24, 2017
DW16-619	25,964	11/10/2016	purchase Dockham Shores, finance up to \$135k, modify DS tariff, step adjust \$6,620 addtl rev for cap improvements
DW15-209	25,969	11/28/2016	approve rate increase, transfer land into rate base, , vehicles depreciate 5 years.
DW16-834	25,983	1/31/2017	grant in part, deny in part motion to deny complaint re Mykytiuk complaint
dw16-854	25,984	1/31/2017	approve ltd CoBank \$265000 Paradise Shores and Indian Mound at 5.1%
DW16-854	25,996	3/3/2017	amend order 25,984-ltd not to exceed 6.6% same amount, same purpose
DW16-834	26,014	5/5/2017	refund \$ collected from R. Mykytiuk and do not impose second base charge unless and until in tariff.
DW 15-209	26,028	6/21/2017	recover rate case expenses and diff between temp and perm through \$11.73 surcharge over 8 billing quarters
DW17-146	26,069	11/3/2017	authority to borrow \$148,862 from Ford Motor credit to purchase 3 vehicles
DW17-176	OON	1/3/2018	petition to purchase Wildwood Water
DW18-026	OON	3/29/2018	joint petition for return on equity
DW15-209	26,143	6/8/2018	approve step adjustmt for main and service replacement projects Paradise Dr and Captain Lovewell Lane
DW17-176	26,144	6/15/2018	approve LRWC acquire WWC assets/ franchise, WWC tariff now LRWC, LRWC will book as deferred asset
DW16-619	26,272	7/11/2019	step adjustment for Dockham Shores customers only-\$6,620 revenue adjustment vs. request for \$53,894-cap set.
DW 19-155	26,310	11/25/2019	authorized to borrow \$36,469 from Ford for new F-150 at 1.9% for 5 years
DW19-177	26,329	1/31/2020	suspend Dockham's tariff and set PHC for March 4, 2020
			direct LRWC to record annual and cumulative reg liab to track tax savings realized from corp tax rate decrease and record reg liab equiv to its calculated excess deferred income tax reserve
DW18-056	26,340	3/26/2020	
DW18-056	26,360	5/27/2020	deny motion for rehearing of order 26,340
DW19-177	26,446	1/28/2021	approve rates for Dockham Shores customers to be the LRWC consolidated general service metered customer rates

## **Allocations**

The Company charges costs directly through an affiliate agreement with LRW Water Services Inc., most recently revised and signed on October 31, 2013. There are no specific overheads as they are included in the directly charged hourly rates. The Company charges labor at \$50 per hour and \$75 per hour for overtime. The hourly rates include the vehicle, employee hourly pay rate, payroll taxes, employee benefits, fuel vehicle costs, truck maintenance, insurance, and depreciation. The Company has a separate fee schedule for equipment rental and a \$50 per month charge for office personnel for tasks such as answering phone messages/receiving faxes. Testing for compliance with the fee schedules was performed within the Plant and the Operations and Maintenance portions of this report.

## **Minutes of the Board of Directors**

The Company provided the annual Shareholders' and Directors' Meeting Minutes for 2016, 2017, 2018, 2019 and 2021. There were no board meetings during 2020. Audit reviewed the May 16, 2019 minutes of the Shareholders meeting which voted to elect the following members to the Board:

Barbara Mason  
Fred Malatesta

Thomas Albert Mason  
Amy Mason

Susan Mason Ph.D.  
Gary Odorardi

The Shareholders meeting duly adjourned and the Director's Meeting was called to order. In that meeting, the Board of Directors elected the following officers:

Thomas Albert Mason – President  
 Susan Mason Ph.D. Board of Directors  
 Amy Mason - Secretary

Barbara Mason - Treasurer  
 Fred Malatesta – Board of Directors  
 Gary Odorardi – Board of Directors

Also approved was the re-appointment of Leah Valladares, the Utility Finance Manager, to the Assistant Secretary and Assistant Treasurer positions.

In the Directors' meeting, there was the presentation of the Financials, discussions regarding the 2019 Capital Improvements Projects, the \$400,000 term loan from CoBank, and the Eden Lane pit. The meeting was then duly adjourned.

### **External Financial Audit**

The Company states that they do not have a management or financial audit. An Independent Accountants' Review Report was provided in Tab 2 of the filing covering the years ending 12/31/2018 and 12/31/2019 and was performed by Leone, McDonnell and Roberts from Moultonboro, NH. The independent accountant's review concluded that *"based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America."*

### **Internal Controls**

The Company stated in the Audit Questionnaire that the bank reconciliations are performed on a monthly basis for all the cash accounts and that cash receipts are deposited daily, Monday through Friday. The check signing authority is dedicated to the Utility Finance Manager, Leah Valladares and the President, Thomas Mason. Management approves all write-offs of accounts receivable balances. The payroll register is approved by the Utility Finance Manager before releasing payroll. Materials and Supplies inventory is reconciled at year-end with the last physical inventory completed in December of 2020.

### **Plant in Service**

As of December 31, 2019, Utility Plant in Service summed to \$6,596,427 per the general ledger and the NHPUC annual report schedule F-8 – Utility Plant in Service. Filing schedule 3, Rate Base Plant in Service totals \$6,816,706.

Utility Plant in Service (101)	\$ 6,596,427
Construction Work in Progress (105)	\$ <u>220,279</u>
Total Utility Plant (101 – 106)	\$ 6,816,706

### **Additions and Retirements to Plant**

Activity since the prior audit (DW 15-209, test year ended 2014) was reviewed with the following additions, retirements and adjustments noted within each PUC annual report:

2015	\$5,285,582	representing a 4.4% increase over the 2014 balance
2016	\$5,608,702	representing a 6.6% increase over the 2015 balance
2017	\$6,225,342	representing an 11% increase over the 2016 balance
2018	\$6,550,595	representing a 5.2% increase over the 2017 balance
2019	\$6,596,427	representing a 0.7% increase over the 2018 balance

Plant In Service Activity, 2015 - 2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Adjustments</u>	<u>Transfers</u>	<u>Ending Balance</u>
2015	\$ 5,034,709	\$ 252,650	\$ (22,866)	\$ (5,911)	\$ -	\$ 5,258,582
2016	\$ 5,258,582	\$ 497,585	\$ (93,879)	\$ (53,586)	\$ -	\$ 5,608,702
2017	\$ 5,608,702	\$ 760,493	\$ (143,853)	\$ -	\$ -	\$ 6,225,342
2018	\$ 6,225,342	\$ 526,211	\$ (200,957)	\$ (1)	\$ -	\$ 6,550,595
2019	\$ 6,550,595	\$ 161,342	\$ (114,627)	\$ (48)	\$ (835)	\$ 6,596,427

	Beginning 1/1/2019	Additions	Retirements	2019 Activity Adjustments	Transfers	Ending 12/31/2019
<b>Intangible Plant 1.</b>						
301 - Organization	\$ 24,064					\$ 24,064
302 - Franchises	\$ 3,630					\$ 3,630
Total Intangible Plant	\$ 27,694					\$ 27,694
<b>Source of Supply &amp; Pumping Plant 2.</b>	\$ -					\$ -
303 - Land and Land Rights	\$ 423,291			\$ 2		\$ 423,293
304 - Structures and Improvements	\$ 890,070	\$ 11,983		\$ (5)		\$ 902,048
305 - Collecting and Impounding Reservoirs	\$ -					\$ -
306 - Lakes, Rivers and Other Intakes	\$ -					\$ -
307 - Wells and Springs	\$ 722,207			\$ (3)		\$ 722,204
308 - Infiltration Galleries and Tunnels	\$ -					\$ -
309 - Supply Mains						\$ -
310 - Power Generating Equipment	\$ 29,617					\$ 29,617
311 - Pumping Equipment	\$ 405,352	\$ 32,437	\$ 31,088	\$ (2)	\$ (835)	\$ 405,864
339- Other Plant and Miscellaneous	\$ 64,078	\$ 3,621	\$ 1,447	\$ (1)		\$ 66,251
339- Other Plant and Miscellaneous-(Common)						
Total Supply and Pumping Plant	\$ 2,534,615	\$ 48,041	\$ 32,535	\$ (9)	\$ (835)	\$ 2,549,277
<b>Water Treatment Plant 3.</b>	\$ -					\$ -
320 - Water Treatment Equipment	\$ 5,197	\$ 843				\$ 6,040
339- Other Plant and Miscellaneous	\$ 65,475					\$ 65,475
Total Water Treatment Plant	\$ 70,672	\$ 843	\$ -	\$ -		\$ 71,515

	Beginning 1/1/2019	Additions	Retirements	2019 Activity Adjustments	Transfers	Ending 12/31/2019
<b>Transmission and Distribution Plant 4.</b>	\$ -					\$ -
303 - Land and Land Rights	\$ -					\$ -
304 - Structures and Improvements	\$ -	\$ -	\$ -			\$ -
330- Distribution Reservoirs and Standpipes	\$ 513,971					\$ 513,971
331 - Transportation and Distribution Mains	\$ 2,093,837	\$ -	\$ -	\$ 3		\$ 2,093,840
333 - Services	\$ 307,270	\$ -	\$ -	\$ (1)		\$ 307,269
334 - Meter and Meter Installations	\$ 266,470	\$ 16,292	\$ 26,150	\$ (45)		\$ 256,567
335 - Hydrants	\$ 12,065	\$ -	\$ -			\$ 12,065
339 - Other Plant and Miscellaneous Equipment	\$ 39,468	\$ 2,424				\$ 41,892
339 - Other Misc. Equipment (Common)						
Total Transmission and Distribution Plant	\$ 3,233,081	\$ 18,716	\$ 26,150	\$ (43)		\$ 3,225,604
<b>General Plant 5.</b>	\$ -					\$ -
303 Land and Land Rights	\$ 19,960					\$ 19,960
304 - Structures and Improvements	\$ 114,876	\$ 4,775	\$ -			\$ 119,651
340 - Office Furniture and Equipment	\$ 10,056	\$ -	\$ -			\$ 10,056
341 - Transportation Equipment	\$ 369,287	\$ 80,822	\$ 50,446	\$ (1)		\$ 399,662
342 Stores Equipment	\$ -					\$ -
343 - Tools, Shop and Garage Equipment	\$ 99,581	\$ 5,210	\$ -	\$ 3		\$ 104,794
344 - Laboratory Equipment	\$ 2,330					\$ 2,330
345-Power Operated Equipment	\$ -		\$ -			\$ -
346 - Communication Equipment	\$ 500	\$ -		\$ (1)		\$ 499
347 - Computer Equipment	\$ 67,946	\$ 2,935	\$ 5,496	\$ (1)		\$ 65,384
348 - Miscellaneous Equipment	\$ (3)			\$ 4		\$ 1
Total General Plant	\$ 684,533	\$ 93,742	\$ 55,942	\$ 4	\$ -	\$ 722,337
Total Plant in Service 101	<u>\$ 6,550,595</u>	<u>\$ 161,342</u>	<u>\$ 114,627</u>	<u>\$ (48)</u>	<u>\$ (835)</u>	<u>\$ 6,596,427</u>

The total plant in service was verified to the following general ledger accounts:

<b>General Ledger Balances</b>	Ending 12/31/2019
<b>Intangible Plant 1.</b>	
301 - Organization	\$ 24,064
302 - Franchises	\$ 3,630
Total Intangible Plant	\$ 27,694
 <b>Source of Supply &amp; Pumping Plant 2.</b>	
303.02 - Land and Land Rights	\$ 423,293
304 .02- Structures and Improvements	\$ 902,048
307 - Wells and Springs	\$ 722,204
310 - Power Generating Equipment	\$ 29,617
311 - Pumping Equipment	\$ 405,864
339.02- Other Plant and Miscellaneous	\$ 66,251
Total Supply and Pumping Plant	\$ 2,549,277

<b>General Ledger Balances</b>	<b>Ending 12/31/2019</b>
<b>Water Treatment Plant 3.</b>	
320 - Water Treatment Equipment	\$ 6,040
339.03- Other Plant and Miscellaneous	\$ 65,475
Total Water Treatment Plant	\$ 71,515

<b>Transmission and Distribution Plant 4.</b>	
330- Distribution Reservoirs and Standpipes	\$ 513,971
331 - Transportation and Distribution Mains	\$ 2,093,840
333 - Services	\$ 307,269
334 - Meter and Meter Installations	\$ 256,567
335 - Hydrants	\$ 12,065
339.04 - Other Plant and Miscellaneous Equipment	\$ 41,892
Total Transmission and Distribution Plant	\$ 3,225,604

<b>General Ledger Balances</b>	<b>Ending 12/31/2019</b>
<b>General Plant 5.</b>	
303.05 Land and Land Rights	\$ 19,960
304 - Structures and Improvements	\$ 119,651
340 - Office Furniture and Equipment	\$ 10,056
341 - Transportation Equipment	\$ 399,662
343 - Tools, Shop and Garage Equipment	\$ 104,794
344 - Laboratory Equipment	\$ 2,330
346 - Communication Equipment	\$ 499
347.05 - Computer Equipment	\$ 65,384
Total General Plant	\$ 722,337
<b>Total Plant in Service 101</b>	<b>\$6,596,427</b>
105-Construction Work in Process	\$ 220,279
<b>Total 101-106 Utility Plant in Service</b>	<b>\$6,816,706</b>

### **Lakes Region Water Company Prior Period Audit Reports**

There were four Audit Reports issued for Lakes Region since the DW 15-209 rate case. The First Step Adjustment Audit Report was issued on November 1, 2016. The Audit Report indicated there was \$232,369 in in asset additions unitized to plant in service. The Audit Report inclusive of the issues indicated \$229,195 in asset additions unitized to plant in service for recovery. There were two audit issues. The first audit issue related to incorrect depreciation rates on the Indian Mound CPR



records for the following accounts #304 structures account, #320 Water Treatment Equipment, and #330 Distribution Reservoirs and Stand Pipes. The second audit issue relates to the Logics Software where an account should be setup to book account #320 Water Treatment Equipment rather than account #339 Miscellaneous Treatment Equipment for \$7,284.

### **Overall Summary of the Step 1 Plant Additions**

JPL-2, JPL-3		
<u>Asset Additions</u>	<u>Book Cost</u>	<u>Audited</u>
#304 Structures and Improvements	\$172,551	\$169,472
#311 Pumping Equipment	\$ 13,615	\$ 13,615
#320 Water Treatment Equipment	\$ 7,284	\$ 7,284
#330 Dist. Reservoirs and Standpipes	\$ 1,801	\$ 1,801
#339 Miscellaneous Equipment	\$ 3,556	\$ 3,556
<b>Total Indian Mound Step Adjustment #1</b>	<b>\$198,807</b>	<b>\$195,728</b>
<b>Logics Accounting Software</b>	<b><u>\$ 33,562</u></b>	<b><u>\$ 33,467</u></b>
<b>Total Step Adjustment #1</b>	<b>\$232,369</b>	<b>\$229,195</b>

The DW 15-209 Second Step Adjustment Audit Report was issued on February 13, 2018. The Audit Report did not identify any issues and indicates the total plant additions were \$404,569.

### **Overall Summary of the Step 2 Plant Additions**

JPL-3, Sched 2		
<u>Asset Additions</u>	<u>Book Cost</u>	<u>Audited</u>
#331 Transmission and Dist. Main	\$128,710	\$128,710
#333 Services	<u>108,036</u>	<u>108,036</u>
Total <b>Paradise Drive</b> Step Adjustment #2	\$236,746	\$236,746
JPL-3, Schedule 2		
<u>Asset Additions</u>	<u>Book Cost</u>	<u>Audited</u>
#331 Transmission and Dist. Main	\$114,256	\$114,256
#333 Services	<u>53,567</u>	<u>53,567</u>
Total <b>Captain Lovewell Ln.</b> Step Adj. #2	\$167,823	\$167,823
Step 2 Plant Adjustments combined total	\$404,569	\$404,569

### **Sale of Dockham Shores Estates**

On November 10, 2016 the Commission Order 25,964 approved the sale of the Dockham Shores Estates Water Company to Lakes Region Water Company by borrowing up \$135,000 that was also to be used to fund system and infrastructure improvements in a step adjustment. Refer to the Long-term Debt portion of this report. The Order transferred all the assets to the Lakes Region Water Company system and terminated the Dockham Shores Estates franchise. The Dockham Shores Estates

water system was required to maintain a separate tariff page with the same billing rates. The Dockham Shores Estates Water System adopted the general terms and conditions of the Lakes Region Water System. In the current rate case, the Company is seeking consolidated billing rates for Dockham Shores Estates.

#### Dockham Shores Estates Audit Reports

The DW 16-619 Dockham Shores Estates Step Adjustment Final Audit Report was issued on January 30, 2019. The Audit Report indicates the Company unitized \$307,599 in assets to plant in service. The report indicates a prior May 2016 filing only authorized \$60,000 in plant additions for the Dockham Shores water system for recovery.

The DW 19-177 Revised Final Audit Report was issued on April 7, 2020 for the Dockham Shores rate case which the Company had purchased in the DW 16-619 docket. The Audit Report based on the 2018 test year indicated there was \$347,958 in assets unitized to plant for the Dockham Shores Estates division 18. The Audit Report identified four issues related to prepaid expenses. Audit verified the \$347,958 plant assets to the GL and CPR records.

#### Summary of Dockham Shores Plant assets as of December 31, 2019

<u>Account #</u>	<u>Description</u>	<u>Amount</u>
303.02	Land and Land Rights	\$1,515
304.05	Structures and Equipment	\$160,880
307	Wells	\$12,433
310	Power Generator	\$29,617
311	Well Pumps	\$35,565
330	Tank	\$29,975
331	T and D Mains	\$49,387
333	Services	\$3,854
334	Meters	\$7,179
335	Hydrants	\$875
339	Misc. Equipment	<u>\$16,678</u>
Total		\$347,957

#### Summary of Wildwood Water System Sale

On June 15, 2018 Commission Order 26,144 approved the sale of assets and franchise to Lakes Region Water Company for \$25,000. The Order transferred all the assets to the Lakes Region Water Company system and terminated the Wildwood Water franchise. The Wildwood Water System was required to maintain a separate tariff page with the same billing rates. The Wildwood Water System adopted the general terms and conditions of the Lakes Region Water System. In the current rate case the Company is seeking consolidated billing rates for Wildwood Water. Audit verified the charges to the general ledger and CPR records. LRWC did not transfer the Organization or Franchise assets from Wildwood Water Company. There was no plant activity in 2019 related to Wildwood Water. The following Wildwood Water Company plant assets were transferred to the books of Lakes Region Water Company in 2018.

<u>Account #</u>	<u>Description</u>	<u>Amount</u>
304	Structures and Improvements	\$54,984
311	Pumping Equipment	\$7,639
320	Water Treatment Equipment	\$5,197
331	T and D Mains	\$16,914
333	Services	<u>\$3,576</u>
Total		\$88,310

### **Mt. Roberts Property in Rate Base**

The Commission Order 25,969 issued on November 28, 2016 approved the DW 15-209 settlement agreement for permanent rates. The Commission Order authorized the \$262,095 Mt. Roberts land to be included in rate base. Audit verified the \$262,095 was booked to the 303 Land account and included as an addition to plant in service on July 1, 2016.

### **Summary of Computer Systems**

The Company uses QuickBooks for the general ledger and payroll. The Company uses Fixed Asset Pro for the plant accounting assets such as calculating depreciation expense. The Company pays a monthly expense for the QuickBooks and Fixed Asset Pro software so the software is not a capitalized assets. Refer to the Operations and Maintenance portion of this report, account 923.02, for the expense details. The Company uses the Logics Utility Billing Software for billing and tracking customer bills. The Company stopped using the Logics Accounting Module for the general ledger and the Payroll Module because the Logics Accounting/Payroll Modules were designed for fund accounting for a municipal utility or another governmental entity, rather than a regulated public utility.

As of December 31, 2019 the Continuing Property Records reflect \$35,490 in plant assets to account 347 Computer Equipment related to the Logics Software. The DW 15-209 LRWC First Step Adjustment Final Audit Report issued November 1, 2016 indicated the Logics assets were unitized to plant in service for \$33,562. The Company unitized an additional \$1,928 in plant assets related to the Logics Software in February 2016. The current Utility Financial Manager indicated the additional \$1,928 unitized assets were made under a prior Company Manager no longer affiliated with the Company.

### **Per December 31, 2019 CPR records**

<u>Account #</u>	<u>Date</u>	<u>Amount</u>
347	December 15, 2015	\$33,562
	February 24, 2016	<u>\$1,928</u>
Total		\$35,490

The Company's Utility Financial Manager indicated that since the Company no longer uses the Accounting and Payroll Module functions, a partial \$5,870 retirement entry should have been done in

September 2018 but was not. The Company provided the contract showing the cancellation of the \$1,584 payroll/HR portion from September 2018. The Accounting and Payroll Module amounts that should be retired are summarized below. When the adjusting entry is done the Company should debit the Accumulated Depreciation account 108 for \$5,870 and credit the 347 Computer Equipment account for the same amount. **Audit Issue #1**

Date	Amount	Description
9/15/2015	\$ 1,584	Payroll/HR
10/7/2015	\$ 615	Financial Management
9/2/2015	\$ 679	Financial Management
9/2/2015	\$ 489	Financial Management
9/2/2015	\$ 1,348	Financial Management
9/22/2015	\$ 1,156	Financial Management
	\$ 4,286	
Total	\$ 5,870	

The Company is presently working on implementing a new asset management program called Utility Cloud, anticipated to be implemented towards the end of summer 2021. The program allows more tools for workers in the field such as entering work orders, customer work order service history, location of assets, digital image of water systems, and digital records of assets. The Utility Cloud program will allow the Company to not rely as much on paper records in the office and be able to make better analytical/management decisions in the future.

### **Continuing Property Records (CPR)**

The Fixed Asset Pro system is an all-encompassing software program which demonstrates asset, depreciation years and rate, the system and division number, descriptions and locations of assets, the acquisition date, town, replacement value, cost of removal, net book value, general ledger account number for the plant, depreciation expense and accumulated depreciation.

The Company uses the QuickBooks Pro Online System accounting that is separate from the Fixed Asset Pro System used to calculate the depreciation expense and accumulated depreciation amount. The Company makes manual adjustments in the QuickBooks accounting general ledger accounts to record the depreciation expense and accumulated depreciation balance.

Because the Fixed Asset Pro system does not allow the retirement of an asset at the original book value, a manual adjustment to the Fixed Asset Pro System has been proposed to ensure the QuickBooks plant and accumulated depreciation figures, on both systems agree. The adjustment was not done during the test year, but should be in place for 2021 and beyond. **Audit Issue #2 and Audit Issue #3**

## **Bid Process**

The Company indicated that it does not have a formal bidding process. The Company has an affiliate agreement with LRW Water Services Inc. that was signed on February 15, 2010 and amended on October 31, 2013. LRW Water Services Inc. is an affiliate Company that charges directly.

## **E-22s and Construction Budgets**

The Company did not file any E-22 Proposed Expenditures for Capital additions or Construction Budgets for 2015-2018. The Puc Rule 609.12 requires the Company file an E-22 or Construction budget for all projects greater than \$30,000, based on their \$6,816,706 in plant assets. The Company indicated the reason for not filing the E-22s with the Commission was due to the work being done internally with a contractual agreement with LRW Water Services Inc. **Audit Issue #4**

The Company filed an E-22 for 2019. These were for projects for 2019 and 2020. The first project was the Wentworth Cove Pump station upgrades on Rolling Lane in Laconia, estimated to cost \$45,000. The second project was the Paradise Shores main replacement project in Moultonborough, estimated to cost \$96,000. The third project was the Paradise Shores-Robin Ln water main/service line replacements in Moultonborough. The project was estimated to cost \$66,000. The last project was a new Wildwood Pump Station replacement that was budgeted to cost \$260,000.

The Company indicated they do not perform any analysis regarding budgeted vs. actual project costs since the work is done internally by sister Company LRW Water Services Inc. The Company indicated the last detailed review of costs in the affiliate agreement was when the last affiliate agreement was amended in October 2013.

## **Leases**

The Company indicated there were not any capital leases with regard to fixed assets.

## **Cost Allocations**

The Company charges costs directly from an affiliate agreement with LRW Water Services Inc. most recently revised and signed on October 31, 2013. There are no specific overheads as they are included in the directly charged hourly rates. The Company charges \$50 per hour and \$75 per hour for overtime. The hourly rates include the vehicle, employee hourly pay rate, payroll taxes, employee benefits, fuel vehicle costs, truck maintenance, insurance, and depreciation. The Company has a separate fee schedule for equipment rental and a \$50 per month charge for office personal for tasks such as answering phone messages/receiving faxes.

## **Property Held for Future Use**

The Company did not have any charges associated with the 103 Property Held for Future Use account.

## **Materials**

The Company purchases assets at cost and is not authorized a markup. The Company indicated the most recent physical inventory was done on December 31, 2020. See the Plant Additions section below, and the Current Assets section of this report for further details.

## **Plant Additions**

Audit reviewed individual asset additions for 2015-2019. All additions were verified to the Fixed Asset Pro system as well as to the general ledger accounts indicated. More emphasis was placed on asset additions from 2017-2019. The Company used a different GL and Fixed Asset System for 2015-2016 that did not have a consolidated view for each water system division. Audit then chose specific additions and the related contributions (CIAC) by general ledger account within certain systems to review, as shown below:

<b>Description</b>	<b>Year</b>	<b>Amount</b>	<b>Total by Account</b>
Structures and Improvements	2017	\$ 47,979	\$ 47,979
Pumps and Equipment	2019	\$ 12,701	\$ 12,701
Miscellaneous Equipment	2017	\$ 3,300	
	2018	\$ 4,483	
	2019	\$ 3,622	\$ 11,405
Tanks	2017	\$ 2,559	
	2018	\$ 1,950	\$ 4,509
Transportation Equipment	2016	\$ 56,462	
	2017	\$ 66,882	
	2018	\$ 111,790	
	2019	\$ 80,822	\$ 315,956
Shop Equipment	2017	\$ 4,045	
	2018	\$ 4,599	
	2019	\$ 5,210	\$ 13,854
Computer Equipment	2018	\$ 8,632	
	2019	\$ 2,935	\$ 11,567
Total All Years			<u>\$417,971</u>

### **304 Structures and Improvements**

Audit reviewed a \$47,979 Pump Station addition from 2017 that was installed at the Waterville Valley Gateway in Thornton.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
304	Structures and Improvements	2017	\$ 47,979

The Company in November 2017 unitized a new pump house for the Waterville Valley Gateway in Thornton, division 04-WVG, for \$47,979 to the 304 Structures and Improvements account.

Goodrum Enterprises	\$13,200
Handyman Hardware	\$324
Needham Electrical Supply	\$36
Belletetes	\$161
East Coast Foundation	\$4,074
FW Webb	\$12,566
Grainger	\$1,082
Mark Johnson Construction	\$1,923
W. Caleb Johnson Builder	<u>\$14,623</u>
Total	\$47,979

Based on a review of the \$47,979 in vendor invoices, a detailed review is summarized below.

Goodrum Enterprises- The Company spent \$13,200 on Goodrum Enterprises for electrical work for the new pump house, install electrical work for a new pump fan, new light sockets, removal of old panel, run cable, run conduit cable to feeder panel, install two service outlets, rewire the motor starter, and VFD wells.

Handyman Hardware- The Company spent \$324 at the Handyman Hardware store for insulation and electrical plugs.

Needham Electrical Supply- The Company spent \$36 for spray paint and sealant.

Belletetes Building Products- The Company spent \$161 on lumber for the new pump station.

East Coast Foundation- The Company spent \$4,074 on concrete foundation work before the new pump house could be built.

FW Webb- The Company spent \$12,566 on various valves, PVC pipes, plumbing parts, and other parts needed to build the pump house.

Grainger- The Company spent \$1,082 on a Damper and Exhaust Fan for the new pump house.

Mark Johnson Construction- The Company spent \$1,923 on sand and loam from Mark Johnson Construction.

W. Caleb Johnson Builders- The Company spent \$14,623 on W. Caleb Johnson Builder that was the lead contractor to build the 12'x14' pump house, 2x6 walls with zip wall sheathing, rafted roof, Cambridge Architectural shingles, vinyl siding, install vent, alarm, exterior light, insulation, painting, install exterior light, install blocks for meter base, install the wall covers, cleanup, and haul away of old materials.

The Company, on the journal entry provided, unitized the project to plant in November 2017 by debiting the 304 Structures and Improvements account for \$47,979 and crediting the 105 CWIP account for the same amount.

### **311 Pumps**

Audit reviewed three sample additions for \$12,701 in account 311 pumps that were unitized to plant in service during 2019.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
311	Pumps and Equipment	2019	\$ 12,701

The Company in February 2019 purchased a 3HP Booster Pump from Water Industries for \$1,704. The Company on the journal entry debited the 311 Pumps account for \$1,704 and credited the 151 Materials and Supplies Inventory account for the same amount.

The Company in January 2019 spent \$4,854 on three Franklin Series pumps from Premier Pump and Supply and a pump replacement service call from Premier Pumps and Supply Inc. and electrical work. The three Franklin pumps were purchased from Premier Pumps and Supply including service call was \$4,388. The Company spent \$466 in electrical work installing the pumps from Sabourn Electric. The Company debited the 311 Pumps account for \$4,854 and credited the 105 CWIP account for the same amount.

The Company in June 2019 purchased three Franklin Series Stand Alone pumps and line reactors from Premier Pump and Supply Inc. The journal entries provided by the Company debited the 311 Pumps account for \$6,144 and credited the 105 CWIP account for the same amount.

### **330 Tanks**

Audit reviewed two additions that were booked to the 330 Tanks account.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
330	Tanks	2017	\$ 2,559
		2018	\$ 1,950
		Total	\$ 4,509

### **2017**

The Company in July 2017 purchased a 20,000 gallon steel tank for \$2,559 for the Waterville Valley Gateway division in the Company. The access cover was purchased from Mass Tank Sales for



\$1,296. The Company had to hire Sean Byrnes Welding LLC for \$1,263 to weld the access ports cover for the gateway in Thornton and cut a hole in the hatch plate. The Company booked the journal entries in October 2017 by debiting the 330 Tanks account for \$2,559 and crediting the 105 CWIP account for the same amount.

## 2018

The Company purchased an access turret from Mass Tank Sales for \$1,950 in September 2018. The Company debited the 330 Tanks account for \$1,950 and credited the 231 Accounts Payable account for the same amount. The tank is for division 06-WC.

### **339 Miscellaneous Equipment**

Audit reviewed four telemetry additions for \$11,404 in account 339 Miscellaneous Equipment that were unitized to plant in service during 2017- 2019.

<u>Account</u>	<u>Description</u>	<u>Year</u>	<u>Amount</u>
339	Miscellaneous Equipment	2017	\$ 3,300
		2018	\$ 4,483
		2019	\$ 3,622
		Total	\$ 11,404

## 2017

Audit reviewed two telemetry additions booked during 2017. The first was a \$1,425 GS300 Remote Telemetry Unit purchased from R.E. Prescott in March 2017. There was also a small amount for labor to install the unit on the tank. On the journal entry the Company debited the 339 Miscellaneous Equipment account for \$1,425 and credited the Accounts Payable account for the same amount.

The second telemetry unit was a \$1,475 GS300 Remote Telemetry Unit purchased from R.E. Prescott in March 2017. There was also a small amount for labor to install the unit on the tank. On the journal entry the Company debited the 339 Miscellaneous Equipment account for \$1,475 and credited the Accounts Payable account for the same amount.

## 2018

Audit reviewed a telemetry unit that was purchased for \$4,483 from R.E. Prescott in August 2018. The invoice indicated the Company purchased a GS400 Remote Unit with power supply, radio meter, and transmitters. There were also labor charges to install the unit on the water tank. On the journal entries from August 2018 the Company debited the 339 Miscellaneous Equipment account for \$4,483 and credited the Accounts Payable account for the same amount.

## 2019

Audit reviewed a telemetry unit that was purchased for \$3,622 from R.E. Prescott in March 2019. The invoice indicated the Company purchased a GS400 Remote Unit with power supply and

data plan there were also labor charges to install the unit on the water tank. On the journal entries from August 2018 the Company debited the 339 Miscellaneous Equipment account for \$3,622 and credited the Accounts Payable account for the same amount.

### **341 Transportation**

Audit reviewed the entire \$315,956 in plant additions booked to plant in service from 2016-2019 related to transportation equipment account # 341. They are part of the 50 administrative division that applies to all 19 divisions.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
341	Transportation Equipment	2016	\$ 56,462
		2017	\$ 66,882
		2018	\$ 111,790
		2019	\$ 80,822
		Total	\$ 315,956

#### **2016**

During 2016 the Company booked \$56,462 in additions related to transportation. The Company purchased a 2016 Ford F-150 for \$54,222 and a 2017 aluminum pump trailer puller base for \$2,230

2017 Pump Trailer Base	\$2,230
2016 Ford F-150	<u>\$54,232</u>
Total	\$56,462

The Central New Hampshire Trailers indicated the pump puller base was purchased in September 2016 for \$2,230. The Company provided the journal entry from September 2016 that indicated the Company debited the Transportation account 341 for \$2,230 and credited the Accounts Payable account 231 for the same amount.

The CPR records for the purchase of the 2016 Ford F-150 indicate the truck was purchased from Irwin Ford in Laconia. The Company financed the vehicle for \$41,633 and got \$12,599 trade in value for a 2011 Ford F-150. The Company provided the journal entry detail showing the \$54,232 purchase and trade in for the vehicle. The Company recorded the purchase of the vehicle by debiting the 341 Transportation account for \$41,633 and credited the Accounts Payable 231 for the same amount. The Company in December 2016 booked the trade in value for the 2011 Ford F-150 by debiting the 108 Accumulated Depreciation account and crediting the transportation account for the same \$12,599. The Company booked the retirement of the 2011 Ford F-150 by debiting Accumulated Depreciation account #108 for \$34,068 and crediting the 341 transportation account for the same amount.

#### **2017**

During 2017 the Company spent \$66,882 in additions on a 2017 Ford F-550, plow, and stainless steel body. The Company purchased the Ford F-550 from Meredith Ford inclusive of the plow and body. The purchase contract indicates the Company traded in a 2011 Ford F-350 dump truck for

\$15,000 and financed \$51,882. The journal entries provided by the Company indicate the Company debited the Transportation account # 341 for \$15,000 and credited the 108 Accumulated Depreciation account for the same amount. The Company to record the purchase of the vehicle debited the 341 transportation account for \$51,882 and credited the 224.07 Other Long Term Debt for the same amount.

## 2018

During 2018 the Company booked \$111,790 in additions related to transportation. The Company was sold a \$12,000 2015 F-350 from Tom Mason from LRW Water Services, and two 2018 Ford F-250s for \$49,895 each.

2015 Ford F-350	\$12,000
2018 Ford F-250	\$49,895
2018 Ford F-250	<u>\$49,895</u>
Total	\$111,790

The CPR from December 2018 and bill of sale indicates Tom Mason of LRW Water Services sold the Company a 2015 Ford F-350 for \$12,000. The Company indicated the engine in the vehicle was non operable after the 2019 test year and the asset is no longer being used and useful. Based on a review of the KBB Website a private party sale in fair condition was estimated to be \$21,000-25,000. Based on the documentation reviewed, the Company got a fair deal at the time the truck was purchased. The Company on the journal entry debit the 341 transportation account and 231 accounts payable account for the same amount in December 2018.

The Company purchased two 2018 Ford F-250s for \$49,895 each. Both trucks were bought from Meredith Ford. The first truck the CPR records were from January 2018. The sales invoice indicates the Company paid \$47,916 for the vehicle that includes a \$1,500 rebate. The Company traded in a 2013 Ford F-250 for \$6,500. The Company also paid \$1,979 for Truck Trends of Belmont for rain guards, and installation of Luverne Grip step running boards, Caps, and Step Brackets.

The Company provided the journal entry for the first truck. The Company recorded the trade in value by debiting the 341 Transportation account for \$2,465, 224.03 Other Long Term Debt for \$4,035 and crediting the 108 Accumulated Depreciation account for \$6,500. The Company to record the purchase of the vehicle/amount financed debited the Transportation account 341 for \$45,451 and credited the 224.08 Other Long Term Debt account for the same amount.

The second truck the CPR records indicate was bought in February 2018. The sales invoice indicates the Company paid \$47,916 for the vehicle that includes a \$1,500 rebate. The Company traded in a 2013 Ford F-250 for \$13,500. The Company also paid \$1,979 for Truck Trends of Belmont for rain guards, and installation of Luverne Grip step running boards, Caps, and Step Brackets.

The Company provided the journal entry for the second truck. The Company recorded the trade in value by debiting the 341 Transportation account for \$8,581, 224.03 Other Long Term Debt for \$4,919 and crediting the 108 Accumulated Depreciation account for \$13,500. The Company to record the purchase of the vehicle/amount financed debited the Transportation account 341 for \$39,335 and credited the 224.08 Other Long Term Debt account for the same amount.

2019

During 2019 the Company booked \$80,822 in additions related to transportation. The Company purchased a 16 foot Tilt Deck Trailer for \$18,575, a Cat Hammer for \$10,000, and a Duramag Aluminum Body Liner for a truck for \$9,278, and purchased a new 2019 Ford F-150 for \$42,469.

2019 16 Ft. Tilt Deck Trailer	\$18,575
2019 Cat Hammer	\$10,500
2019 Body Liner	\$9,278
2019 Ford F-150	<u>\$42,469</u>
Total	\$80,822

The CPR from May 2019 indicates the Company paid \$18,575 for a Felling Tilt Deck Trailer from Lucky's Trailer Sales Inc. The invoice from February 2019 required the Company to put down a \$1,000 deposit. The journal entry for the deposit indicates the Company debited the 341 Transportation account for \$1,000 and credited the 131.04 Bank NH debit card account for the same amount. In May 2019 when the Company received the trailer they debited the Transportation 341 account for \$17,575 and credited the Accounts Payable 231 account for the same amount.

The CPR from May 2019 indicates the Company paid \$10,500 for a Milton Caterpillar Hammer H55ES that was financed through Caterpillar at zero percent to be paid within one year. On the journal entry the Company debited the 341 Transportation account for \$10,500 and credited the 232.04 Short Term Notes Payable account for the same amount.

The CPR from April 2019 indicates the Company paid \$9,278 for an F3 Dura Mag Aluminum Body Trailer with a bed liner. The invoice indicates the Company bought the trailer from Candia Trailers and Snow Equipment Company for \$8,378. The invoice also indicates the Company spent money to install front grille and rear LED lights and switch. The Company paid Truck Trends \$900 for a bed liner. The journal entry provided by the Company debited the 341 Transportation account for \$9,278 and credited the 231 Accounts Payable account for the same amount.

The Company in November 2019 purchased a 2019 Ford F-150 from Plymouth Ford for \$42,468 per the CPR. The November 2019 invoice from Plymouth Ford indicates the vehicle was financed for \$36,969. This was based on a \$44,969 sticker price that also included a \$2,500 rebate and a \$6,000 deposit for a 2014 Ford F-150 that was sold to Plymouth Ford. The journal entries to record the \$6,000 deposit the Company debited the 341 Transportation account for \$6,000 and credited the 131.01 BNH Operating Account for the same amount. The Company booked the \$36,469 vehicle finance charges by debiting 341 Transportation account for \$36,949 and crediting the 224.10 Other Long Term Debt for the same amount.

Audit reviewed the CPRs for trailers that were relatively old and the Company indicated they are no longer being used and are no longer useful and should be retired. The following trailer assets should be removed from the plant in service filing schedules. **Audit Issue #5**

1987 Utility Trailer	\$630
2004 Excavator Trailer	\$3,425
2005 Covered Utility Trailer	<u>\$1,999</u>
Total	\$6,054

**343 Shop Equipment**

Audit reviewed \$13,854 in plant additions booked to plant in service from 2017-2019 related to transportation equipment account # 343. They are part of the 50 administrative division that applies to all 19 divisions.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
343	Shop Equipment	2017	\$ 4,045
		2018	\$ 4,599
		2019	\$ 5,210
		Total	\$ 13,854

**2017**

The August 2017 CPR indicates the Company spent \$4,045 on a Compactor. The Compactor was purchased from Reliable Equipment LLC. The Company provided a December 31, 2017 journal entry that debited the 343 General Plant: Shop Equipment account for \$4,045 and credited the 930.08 Miscellaneous General Expense account for the same amount.

**2018**

The February 2018 CPR indicates the Company spent \$4,599 on a Boss Sander from MB Tractor and Equipment per the invoice. The February 2018 journal entry the Company debited the 343 Shop Equipment account for \$4,599 and credited the 231 Accounts Payable account for the same amount.

**2019**

The Company during 2019 purchased a welder, Honda generator, and a Pipe Threader Kit.

2019 Welder	\$2,658
2019 Generator	\$950
2019 Pipe Thrdr Kit	<u>\$1,602</u>
Total	\$5,210

The Company in February 2019 spent \$2,658 on a Viking Welder purchased from Maine Oxy per the invoice. The Company on the journal entry from February 2019 debited the 343 Shop Equipment account for \$2,658 and credited the 131.01 BNH Operating account for the same amount.

The Company in December 2019 spent \$950 on a Honda Generator from Profile Power Sports. The Company on the journal entry from December 2019 debited the 343 Shop Equipment account for \$950 and credited the 131.01 BNH Operating Account for the same amount.

The 2019 CPR indicates the Company spent \$1,602 on a pipe threader kit from FW Webb in October 2019. The Company on the journal entry from October 2019 debited the 343 Shop Equipment account for \$2,658 and credited the 231 Accounts Payable account for the same amount.

**347 Computer Equipment**

Audit reviewed \$11,567 in plant additions unitized to plant in service during 2018 and 2019.

<b>Account</b>	<b>Description</b>	<b>Year</b>	<b>Amount</b>
347	Computer Equipment	2018	\$ 8,632
		2019	\$ 2,935
		Total	\$ 11,567

**2018**

The Company during January 2018 purchased a Sensus Meter Reading Gun for \$8,632 from Team EJP in Concord, NH. The Company on the journal entry debited the 347.05 Computer Equipment account for \$8,632 and credited the 231 Accounts Payable account for the same amount.

**2019**

Lenovo Laptop	\$1,599
4 iPads	\$1,836
VW Discount	<u>(\$500)</u>
Total	\$2,935

During 2019 the Company purchased a new 2019 Lenovo Laptop and purchased four new Apple iPad with discounted Verizon Wireless Equipment Bill Incentive Credit for \$125 for each iPad or \$500 for all four.

The Company in September 2019 purchased a new Lenovo Laptop for \$1,599 from Lakes Region Computer LLC. The Company debited the 347.05 Computer Equipment account for \$1,599 and credited the 231 Accounts Payable account for the same amount.

The Company retired an old 2013 Lenovo Laptop that was for \$1,780. The Company booked the retirement entries by debiting the 108 Accumulated Depreciation account for \$1,780 and crediting the 347.05 Computer Equipment account for the same amount.

The Company in November 2019 purchased four new iPad from Lakes Region Computer for \$459 each or \$1,836. The Company received a \$125 discount for each iPad from Verizon Wireless for Equipment Bill incentive credits. The total discount was \$500 for all four iPads.

The Company retired four 2014 iPads that were for \$929 each or \$3,716 total. The Company on the November 2019 journal entry debited the 108 Accumulated Depreciation account for \$3,716 and credited the 347.05 Computer Equipment account for the same amount.

## **Retirements**

### **Test-year Retirements**

Assets in the amount of \$114,627 were reported retired during the test year. Audit reviewed each and noted that the plant account in which the asset had been reflected was properly credited with the full original cost and offset to accumulated depreciation.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
311	Pumping Equipment	\$31,088
334	Meters and Meter Installations	\$26,150
339	Other Plant and Misc.	\$1,447
341	Transportation Equipment	\$50,446
347	Miscellaneous Equipment	<u>\$5,496</u>
Total 2019 Retirements		\$114,627

LRWC retired pumping equipment during 2019, booking a credit to Pumping Equipment, account 311, and a debit to Accumulated Depreciation, account 108.

Meter retirements for 2019 totaled \$26,150 and were booked monthly during 2019 with different amounts charged each month. This amount agrees with the 2019 NHPUC annual report and the general ledger. The total 2019 asset retirements shown on the Company's Disposal Report in the amount of \$26,150 agrees with the general ledger. The Company debited the 108 Accumulated Depreciation Account and credited the 334 meters account for the same amount.

The Company retired a 2017 GS300 Telemetry Equipment on February 22, 2019. The Company debited the 108 Accumulated Depreciation Account and credited the 339 Miscellaneous Equipment account for the same amount.

The Company retired a 1997 Toyota vehicle and a 2014 Ford F-150 Pickup Truck with tools. The Toyota vehicle was retired for \$15,643 on December 31, 2019. The 2014 Ford F-150 was retired on November 26, 2019 for \$34,803. The total retirements for both vehicles is \$50,446. The Company debited the 108 Accumulated Depreciation Account and credited the 341 transportation account for the same amount.

The Company retired a 2013 Lenovo Laptop on September 25, 2019 for \$1,780. The Company retired four 2014 Apple iPads for \$929 each or \$3,716. All the Computer retirements during 2019 summed to \$5,496. The Company debited the 108 Accumulated Depreciation Account and credited the 347 Computer Equipment account for the same amount.

### **Cost of Removal**

The Company on the 2019 annual report F-11 indicates \$6,000 in cost of removal charges. The Company indicated the removal charges related to a \$6,000 deposit paid to Plymouth Ford for a 2019 Ford F-150. When the Company purchased the 2019 Ford F-150 they retired a 2014 F-150 Ford truck

that was used as a trade. The journal entry from November 26, 2019 the Company debited the 341 Transportation account and credited the 131.01 Bank of NH Cash account both for \$6,000.

### **Utility Plant Acquisition Adjustments**

114	(\$276,689)
115	<u>\$204,365</u>
Total	(\$72,234)

Audit verified the net (\$72,234) in Utility Plant Acquisition Adjustments booked to accounts 114 and 115 on filing schedule 2 and the 2019 annual report. There was no activity during the test year in the 114 Utility Plant Acquisition Adjustment account that had a (\$276,689) test year ending balance.

The 115 Accumulated Amortization Acquisition account had a \$197,148 beginning balance with monthly debit entries for \$602 that summed to a net \$7,218 in account activity during the 2019 test year. Audit verified the offsetting credit entries to account 406. The 115 account had a test year ending balance of \$204,365.

The expense account 406, Amortization of Utility Plant Acquisition Adjustment, was split between LRWC, Wildwood, and Dockham Shores Estates. The 406 GL account is a combined account, but through the identification of all entries to specific divisions, Audit was able to verify the following:

<u>LRWC</u>	<u>WW</u>	<u>DS</u>	<u>Total</u>
(\$5,708)	(\$6)	(\$1,504)	(\$7,218)

For additional information, refer to the Amortization portion of this report.

### **Accumulated Depreciation**

Accumulated Depreciation, account #108 for the test year December 31, 2019, as reported in the 2019 annual report, was \$2,152,270 for plant in service balance of \$6,596,798. Depreciation Expense was \$200,869, Cost of Removal was \$6,000, the Book Cost of plant retired was \$114,627, and other debit items for \$44 related to rounding adjustments. Audit verified these amounts to the Company's general ledger for the 2019 test year, and the filing schedule 2.



Beginning Balance 2015	\$ 1,582,018
Depreciation Expense	\$ 178,347
Book Cost of Plant Retired	\$ (22,866)
Rounding	\$ 3
Audit Issue Adjustment	\$ (2,545)
Beginning Balance 2016	\$ 1,734,957
Depreciation Expense	\$ 168,851
Book Cost of Plant Retired	\$ (93,881)
Other (debit)/credit items	\$ 12,598
Beginning Balance 2017	\$ 1,822,525
Depreciation Expense	\$ 185,807
Book Cost of Plant Retired	\$ (44,279)
Beginning Balance 2018	\$ 1,964,053
Depreciation Expense	\$ 227,791
Book Cost of Plant Retired	\$ (200,957)
Cost of Removal	\$ (12,500)
Salvage (Credit)	\$ 20,000
Wildwood	\$ 61,534
Other (debit)/credit items	\$ 151
Ending 2018 Balance Per F-11	\$ 2,060,072
Beginning Balance 2019	\$ 2,060,072
Depreciation Expense	\$ 200,869
Book Cost of Plant Retired	\$ (114,627)
Cost of Removal	\$ 6,000
Other (debit)/credit items	\$ (44)
Ending Balance 2019	\$ 2,152,270

The Company provided a 2019 Accumulated Depreciation Fixed Asset Pro Financial Book Report with retirements that indicated the December 31, 2019 was \$2,575,531. This is a \$423,261 difference compared to the \$2,152,270 amount booked to the GL, filing, and annual report. The reason for the variance is because the Fixed Asset Pro system does not allow the retirement of an asset at the original book value, a manual adjustment to the Fixed Asset Pro System has been proposed to ensure the QuickBooks plant and accumulated depreciation figures, on both systems agree. The adjustment was not done during the test year but the Company indicates they are working to make the adjustments sometime in 2021. **Audit Issue #2**

### **Depreciation and Amortization Expenses**

#### **Depreciation**

The chart below shows the 403 account breakout of the Depreciation Expense between LRWC, Wildwood Water, and Dockham Shores Estates as seen on Filing Schedule 1 that was verified to the GL.

<u>LRWC</u>	<u>WW</u>	<u>DS</u>	<u>Total</u>
\$179,692	\$4,303	\$16,875	\$200,869

The current December 31, 2019 Depreciation Expense in the amount of \$200,869 shown on schedule 1 of the filing agreed with the general ledger, account #403 - Depreciation Expense and the NHPUC 2019 annual report schedule F-2, Statement of Income. Audit reviewed the December 31, 2019 \$216,736 Depreciation Expense Report from the Fixed Asset Pro system. This is a \$15,867 difference that the Company indicated is due to a \$44 deferred debit plant rounding adjustment and a \$15,911 adjustment made in 2019 to fix the incorrect 2018 depreciation expense rates that were not applied correctly. Other reasons for the variance is because the Fixed Asset Pro system does not allow the retirement of an asset at the original book value and a manual adjustment must be made. Audit reviewed the 2018 depreciation adjusting entry that debited the 108 Accumulated Depreciation account for \$15,911 and credited the 403 Depreciation Expense for the same amount.

Audit traced several accounts from the Depreciation Expense Report for the \$200,869 test-year to the NHPUC annual report schedule F-12 – Annual Depreciation Charge. The Company did not use the correct half year convention for the 2019 assets additions and retirements booked to plant in service. The Company is not able to quantify the amount affected by the 2019 test year but indicated the depreciation expense has been understated in past years. The Company indicated they will make the correction using the half year convention in 2021. Audit Staff reviewed the Fixed Asset Pro System on a site visit and the Company Utility Finance Manager indicated a correct half year is coded ADSSL in the system and a full year for depreciation is coded SL. The Company did calculate the half year convention for Dockham Shores Estates in 2018. **Audit Issue #3**

### **Amortization**

Audit verified the (\$7,218) Amortization of Utility Plant Acquisition Adjustments test year ending balance booked to the 406 GL account on the filing schedule 1 and F-49 on the 2019 annual report. Audit verified the monthly \$602 credit entries. Since the most recent rate case DW 15-209 the Company has since purchased the Dockham Shores and Wildwood Water Systems. The Commission Order 25,964, issued on November 16, 2016, authorized the purchase of the Dockham Shores Water System. Refer to the Utility Plant Acquisition Adjustment section of this report for additional information.

The most recent Dockham Shores rate case was DW 19-177. The Commission Order 26,144 on June 15, 2018 authorized the purchase of the Wildwood Water System. On the F-49 of the 2019 annual report the Company did not put the name of the Wildwood Water system or the 6.7% rate over which the system assets are being amortized. Audit verified the calculations were correctly performed by the Company. The F-49 should reflect:

<u>Description</u>	<u>Cost Basis</u>	<u>Rate</u>	<u>Amount</u>
WC/PC	(\$36,693)	2.0%	( \$723)
WG	(\$65,232)	2.0%	(\$1,305)
ELW	(\$56,866)	2.0%	(\$1,137)
DR	\$1,786	2.0%	\$36
TWW	(\$38,156)	2.0%	(\$763)
HV	(\$172)	5.0%	(\$9)
175	(\$1,427)	5.0%	(\$71)
Deer Cove	\$85	5.0%	\$4
Lake Ossipee Village	(\$39,492)	2.0%/5.0%	(\$847)
Indian Mound	\$3,913	5.0%	\$196
Gunstock Glen	(\$21,771)	5.0%	(\$1,089)
Dockham Shores	(\$22,571)	6.7%	(\$1,504)
Wildwood Water	<u>(\$93)</u>	<b>6.7%</b>	<u>(\$6)</u>
Total	(\$276,689)		(\$7,218)

### **Construction Work in Process (CWIP)**

The CWIP balance, reported on the 2019 NHPUC annual report, schedule F-10 was \$220,979 and was verified to the Company's general ledger, account #105 and the filing schedule 2. The estimated additional cost to complete the projects was reported as \$873,100.

Far Echo Harbor: New Source	\$6,379
Paradise Shores Well #5	\$32,832
Main Repl. Robin Ln.	\$37,265
New Main Woodstream Dr.	\$1,129
Pump Control Panel and Station Up.	\$55,183
New Dry Well	\$3,389
175 Estates adding treatment	\$7,453
Lake Ossipee Village treatment	\$18,851
Main Repl on Richard Rd.	\$3,820
Wildwood Pumping Station Rep.	<u>\$52,196</u>
Total CWIP	\$220,279

Audit reviewed a transaction for LRW Water Services for a deposit on the Paradise Shore main replacement that was for \$33,265. Audit reviewed an invoice for Sabourn Electric for electrical work for \$11,232. The electrical work consisted of labor, materials, installation of cable feeders, and installation of underground mount with pedestal mounted meter. Audit reviewed an invoice for George R. Roberts Co. and The Step Guys for a 15,000 gallon tank that was for \$22,290. The invoice also consisted of installation and transportation of the tank.

105 CWIP		
Month	Vendor	Amount
5/29/2019	Sabourn Electric, Inc	\$ 11,232
7/1/2019	LRW Water Services, Inc	\$ 33,265
9/30/2019	George R. Roberts Co. & The Step Guys	\$ 22,290
Total		\$ 66,787

### **Contributions in Aid of Construction (CIAC)**

CIAC – 2017	\$896,878
CIAC – 2018	\$899,678
Test Year – 2019	\$899,678

The CIAC balance, reported on the 2019 NHPUC annual report, schedule F-46 was 899,678 and was verified to the Company's general ledger, account #271 and the filing schedule 2 the balance sheet as well as filing schedule 3 plant rate base. There were no additions to CIAC in the test year.

<u>Year</u>	<u>Description</u>	<u>Beg. Bal.</u>	<u>Activity</u>	<u>Ending Bal.</u>
2017	Dockham Shores Assets	\$870,878	\$5,200	\$876,078
2017	Installation of 468" of main	\$876,078	\$12,480	\$888,558
2017	Installation of 7 new services	\$888,558	\$8,320	\$896,878
2018	Wildwood Water Assets	\$896,878	\$2,800	\$899,678
2019	No Additions	\$899,678	None	\$899,678

There was an \$870,878 beginning balance at the start of 2017. The activity during 2017 consisted of the purchase of the Dockham Shores Water System assets, installation of 468" of new water mains, and installation of seven new service line connections. There was an \$896,878 beginning balance to start 2018. During 2018 there was a \$2,800 entry to record the Wildwood Water System Acquisition. The December 31, 2018 year ending balance was \$899,678

### **Accumulated Amortization of CIAC/Amortization of CIAC Expense**

<u>Asset</u>	<u>Cost Basis</u>	<u>Rate</u>	<u>Amount</u>
330 Storage Tank	\$210,000	2.22%	\$4,667
331 Trans. And Dist. Mains	\$638,636	2.0%	\$11,601
333 Services	\$37,973	2.5%	\$913
334 Meters and Meter Inst.	\$3,495	5%	\$175
335 Hydrants	<u>\$8,974</u>	2.00%	<u>\$179</u>
Total	\$9,239,980		\$17,535

The Amortization of Contribution in Aid of Construction was broken out between LRWC, Wildwood, and Dockham Shores Estates. The 405 GL account is a combined account to which Audit was able to verify each water system broken out below:

<u>LRWC</u>	<u>WW</u>	<u>DS</u>	<u>Total</u>
(\$17,391)	(\$28)	(\$116)	(\$17,535)

The related Accumulated Amortization of CIAC, account #272 totaled \$340,427 on the Company's general ledger. This amount agree with the Amortization of CIAC on filing schedule 2, and the 2019 NHPUC annual report for the test year 2019. The account activity on the GL consisted of monthly debit entry amounts of \$1,461 to record the monthly Accumulated Amortization of CIAC amount. Amortization of CIAC expense, account 405 for the test-year totaled \$(17,535) on the Company's general ledger. This amount agreed with schedule 1 of the filing and the 2019 NHPUC annual report. Audit verified that the depreciation rates and the amortization rates were the same from the Fixed Asset Pro information page.

### **AFUDC**

The Company did not have any AFUDC charges during the 2019 test year. The Company has not incurred any AFUDC charges in the past, as they do not finance projects using internal funds.

### **BALANCE SHEET ASSETS**

#### **Total LRWC Cash and Bank Reconciliation**

The Company provided the bank reconciliations for each account which Audit verified to the 12/31/2019 NHPUC annual report, the filing schedule 2, page 1 of 2, and the following general ledger accounts without exception:

<u>Accounts</u>	<u>Description</u>	<u>Amount</u>
131.01	Cash - Operating Account - BNH	\$ 62,431
131.04	Cash - Debit Card	\$ 1,816
Total Cash		\$ 64,247

The general ledger shows the Bank of New Hampshire checking account, 131.01 with a year-end balance of \$62,431.

The Bank of New Hampshire operating account 131.01 is used as the general operating account which showed a year-end balance of \$62,431 on the general ledger. This amount agreed with the bank reconciliation as of December 31, 2019. The bank reconciliation provided by the Company showed a higher balance of \$67,061, a difference of \$4,630. The Company provided a transaction report with a December 30<sup>th</sup> balance of \$38,602 and subsequent deposits on December 30<sup>th</sup> and 31<sup>st</sup> of \$23,829 which results in the operating account tying to the general ledger amount of \$62,431 at year-end.

The general ledger account 131.04 – Bank of New Hampshire checking account showed a December 31, 2019 balance of \$1,816. The bank reconciliation provided by the Company showed a higher balance of \$1,893, a difference of \$77. The variance was shown to be uncleared transactions as of December 31, 2019.

### **Accounts Receivable**

Audit verified the reported Accounts Receivable balance of \$195,796 on the filing Schedule 2, Page 1 of 2, and the 2019 NHPUC annual report Schedule 19 – Notes and Accounts Receivable to the following general ledger accounts:

Account	Description	Amount
141.00	Accounts Receivable	\$ 163,944
145.00	Accounts Receivable (LRWC)	\$ 31,851
Total Accounts Receivable		\$ 195,796

Audit reviewed the accounts receivable aging report for the test-year December 31, 2019. This report was used by Audit to sample customer's bills in the Tariff section of this report. The 2019 PUC annual report shows that the accounts receivable balance increased approximately 1% from 2018.

Current -	\$ 357,081
30 Days -	\$(206,197)
60 Days -	\$ (325)
90 Days -	\$ 13,385

Audit inquired about the lack of an accrued revenue account and the Company explained that the accounts receivable account, 141 is their accrued revenues. The Company provided the record of billing cycles showing the month and day each system is billed at each of the six cycles. The Company staggers the billings so that cash comes in each month of the year. As an example, Paradise Shore customers are billed in March, June, September and December (cycle 1) while Waterville Valley Gateway customers are billed February, May, August, November (cycle 3) and Hidden Valley customers are billed January, April, July and October (cycle 2).

See Account 904 Uncollectible in the Operations and Maintenance section of this report and the Revenue portion of this report for additional details.

### **Inventory – Materials and Supplies**

For the test year ending December 31, 2019, Schedule F-22 of the PUC annual report, shows a balance of \$24,752, an increase from the 2018 balance of \$6,711. The 2019 amount agrees with the filing, Schedule 2, submitted by the Company.

Accounts	Description	Amount
151	Materials & Supplies Inventory	\$ 24,274
151.01	Meters	\$ 27,386
151.01a	Meters (Placed in Service)	\$ (26,908)
Total Materials and Supplies Inventory		\$ 24,752

### **Prepayments**

For the test year ending 12/31/2019, Schedule F-23 of the PUC annual report, shows a Prepayments balance of \$15,512 consisting of:

Prepaid Insurance	\$7,518 verified to account 162.01
Prepaid One-Call	\$ 936 verified to account 162.02
Prepaid Water Monitoring Equipment	\$ 840 verified to account 162.03
Prepaid Operating Permits	\$2,850
Prepaid Plowing	\$ 900
Prepaid Computer Support	<u>\$2,468</u>
	<u>\$6,218</u> verified to account 162
Total Account 162 as of 12/31/2019	<b>\$15,512</b>

The overall account 162 Prepayments-Other, changed by only \$94 when compared to the 2018 prepaid balance. The activity represented prepayments for snowplowing at Hidden Valley upper and Lower pump stations \$1,125 that was expensed to account 930.02; \$2,468.18 for AMR support provided by EJ Prescott, expensed to account 930.12; and NH DES Permits to Operate \$300 \* 19 systems, \$5,700 which were expensed to account 930.06. Refer to the Operations and Maintenance section of this report for additional details.

Account 162.01 Prepayments-Other: Insurance, decreased by \$3,699 since the 2018 year-end. The Company has insurance policies that cover the period May 15 through May 15. Cover sheets and details for the various types of policies were requested and reviewed within the Operations and Maintenance portion of this report, specifically account 924. Audit verified the year-end prepaid figure of \$7,518 to worksheets compiled by the Company.

Account 162.02 Prepayments-Other: One-Call, decreased by \$395 compared to the 2018 balance. The service is an automated outgoing messaging service that calls customers to notify them of system issues. The \$936 represents unused credits with One-Call. See the expense account 905.01 Misc. Customer Acct Expense for additional details.

Account 162.03 Prepayments-Other: Monitoring Systems, dropped from a 2018 prepaid balance of \$10,410. The \$10,410 represents the 2019 annual monitoring subscription Lakes Region has with Generating Solutions. The 2019 calendar year invoice was dated 12/11/2018. Expenses that write-down the prepayment post to account 662.08. Audit verified the 2019 expense and prepaid balances to:

Expense total 662.08	\$ 12,090.00
162.03 activity	<u>\$ (9,570.00)</u>
difference	\$ 2,520.00
\$840 * 3 debited in 162.03	\$ 2,520.00
 =\$10,410-\$12,090	 \$ (1,680.00)
=840*2 included as debits in 662.08	<u>\$ 1,680.00</u>
balance in 162.03	\$ 840.00

The three \$840 entries, or \$2,520, represent upgrades to telemetry equipment and the associated pro-rated monitoring, with \$1,680 expensed in the test year. Because the subscription is based on a calendar year, Audit requested clarification of the \$840 prepaid amount. The Company indicated that telemetry equipment was purchased in July 2019 for division 07, but was not put into service. Rather, the equipment was booked to inventory account 151, but the subscription had been paid. The bill from Generating Solutions, for calendar 2020, excluded system 07, because it had been paid in advance but not used. Expensing of the monitoring system prepayment begins only when the telemetry equipment is put into service.

### **Prepaid Property Taxes**

The PUC annual report and filing Schedule 2 reflect a prepaid tax total of \$19,971. The total was verified to the general ledger accounts 163.01 and 163.02.

163.01 Prepaid State Utility Taxes	\$6,928
163.02 Prepaid Local Taxes	<u>\$12,243</u>
Total	\$19,971

Audit reviewed the \$6,928 prepaid state utility taxes paid to the New Hampshire Department of Revenue Administration. This was calculated by dividing the \$27,711 2019 State Utility Property Tax bill. The prepayment of \$6,928 is the 4<sup>th</sup> payment due in quarter 1 of 2020 for the 2019 tax year.

Audit reviewed the 2019 second issuance municipal property tax bills that were for \$24,582. Exactly one half of this is \$12,291. This is a \$48 difference than the \$12,243 that was booked to account 163.02. The reason for the \$48 immaterial difference is due to timing.

### **Miscellaneous Deferred Debits**

The 2019 NHPUC annual report, schedule F-28, reflects a beginning balance for the total Company of \$164,415, with reductions to three of the accounts totaling to \$41,963. Debits to the accounts totaled \$52,680. The ending balance of \$175,132 was verified to the total Company's general ledger accounts shown below and the filing schedule 2, page 1 of 2.



Account	Description	Beg. Balance	Debits	Credits	End Balance
186.03	2012 Investigation DW 07-105	\$ 29,907	\$ -	\$ 9,980	\$ 19,927
186.06	2015 DW 15-209 Rate Case Expense	\$ 26,339	\$ -	\$ 26,339	\$ -
186.07	Acquisition of Sysytems Expense	\$ 52,901	\$ 3,283	\$ 5,644	\$ 50,540
186.08	DW 15-209 Step 2	\$ 2,145	\$ -	\$ -	\$ 2,145
186.09	IR 19-005 ROE Petition	\$ 36,542	\$ 14,293	\$ -	\$ 50,835
186.10	West Point Dry Well	\$ 16,581	\$ -	\$ -	\$ 16,581
186.11	DW 18-056 Tax Act	\$ -	\$ 18,526	\$ -	\$ 18,526
186.12	DW 19-177 DS Rate Case	\$ -	\$ 10,934	\$ -	\$ 10,934
186.13	DW 16-619 DS Step Adjustment	\$ -	\$ 5,644	\$ -	\$ 5,644
Total Miscellaneous Deferred Debits		\$ 164,415	\$ 52,680	\$ 41,963	\$ 175,132

Audit reviewed the activity related to account 186-03, the 2012 investigation in docket DW 07-105. Twelve monthly credits in the amount of \$831.66 were posted to account 186.03 for a total of \$9,980 and were offset with debits to account 928 – Regulatory Commission Expense. These costs were incurred in the investigation into the use of the Tamworth well in 2005.

Account 186-06, Rate Case Expenses in docket DW 15-209 showed a beginning balance of \$29,339 and a credit for the same amount to bring the balance to zero. The credits for the account 186.06 were offset with debits to account 928 – Regulatory Commission Expense.

The System Acquisition Expense, Account 186-07 showed a beginning balance of \$52,901, a debit for \$3,283 and a credit for \$5,644 resulting in the ending balance of \$50,540. The credit in the amount of \$5,644 was to reclass Dockham Shores organizational costs to account 186.13. See the Amortization section of this report for further discussion.

Account 186-08, Step 2, DW 15-209 expenses showed a beginning balance of \$2,145 with no activity for the test-year.

Account 186-09, the Return on Equity petition in docket DW 18-005 showed a beginning balance of \$36,542 with a debit in the amount of \$14,293 resulting in the test-year ending balance of \$50,835. The general ledger shows the entries to be legal costs from Upton & Hatfield, LLP, accounting costs from Stephen P. St. Cyr and a charge from Scott Madden, Inc.

The West Point Dry Well Expenses, Account 186-10 showed a beginning balance of \$16,581 with no activity for the test-year. The filing proposes to amortize these costs over 20 years.

The Tax Act Expense, account 186.11 in docket DW 18-056 posted a debit of \$10,934 and no amortization entries in the test-year. The general ledger shows the entries to be legal costs from Upton & Hatfield, LLP, accounting costs from Stephen P. St. Cyr and Leone, McDonnell & Roberts and entries from Blue Ridge Consulting. These costs are not yet being amortized in the test-year.

Account 186.12, Dockham Shores Rate Case Expenses in docket DW 19-177 posted a debit of \$10,934 with no amortization entries in the test-year. The general ledger shows the entries to be legal costs from Upton & Hatfield, LLP and accounting costs from Stephen P. St. Cyr.

The Dockham Shores Step Adjustment, account 186.13 in docket DW 16-619 posted a debit of \$5,644 which was a reclassification from account 186.13. There were no credits to the account in the test-year. The filing proposes to amortize these costs over 5 years.

## **LIABILITIES AND EQUITY**

The 2019 balance sheet liabilities and equity, noted on Schedule F-1 of the annual report, totaled \$(5,121,822). Audit verified the total liabilities and equity to the general ledger, as well as to Schedule 4 (pdf page 27 of 107 of the “20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf”) of the filing:

Equity Capital	\$ (2,971,220)
Long-term Debt	(915,541)
Current and Accrued Liabilities	(96,879)
Deferred Credits	(578,931)
Contributions in Aid of Construction	<u>(559,251)</u>
Total Equity Capital and Liabilities	\$ (5,121,822)

### **Equity Capital \$(2,971,220)**

Audit verified that the total equity capital consisted of the following general ledger account balances:

Common Stock Issued	\$ (10,000)
Other Paid-in Capital	(1,423,322)
Capital Stock Expense	(4)
Retained Earnings	<u>(1,537,894)</u>
Total Equity Capital	\$ (2,971,220)
<u>Common Stock \$(10,000)</u>	

Schedule 4 of the filing reports the Common Stock total of \$(10,000), as of December 31, 2019. This total agrees with the PUC annual report, as well as with the general ledger account 201, Common Stock. The Company’s sole shareholder is the director, Barbara G. Mason. There was no activity reported on the account during the 2019 test year. Audit noted that the Common Stock total of \$(10,000) has remained constant since the prior rate case in 2014.

### **Other Paid-in Capital \$(1,423,322)**

The 2019 total of \$1,423,322 was reported on page 17 of the annual report and verified to the general ledger account 211, Other Paid-in Capital, as well as to Schedule 4 of the filing. The general ledger reported only one 12/10/19 entry in the amount of \$3,000 to Barbara Mason. The memo for the entry stated that it was “*loan payment #1.*” Audit questioned the purpose of the transaction and the Company stated that, “*It was requested by the President to make a ‘Payment [from] Capital’ to Barbara Mason (Shareholder)...The memo for the entry is incorrect.*” Audit requested the Board of Directors minutes approving the \$3,000 payment. The Company explained that the amount was not approved through a Board of Directors meeting. **Audit Issue #6**

The February 2021 board of directors meeting minutes voted that beginning on June 19, 2020, payments given to Barbara Mason would increase from the current dividend of \$2,500 per month to \$5,300 per month, resulting in a monthly \$2,800 increase. It was also voted that the money issued to the owner be treated as a return of paid-in capital from the Contributed Capital account, rather than treated as a dividend from the Retained Earnings account. The Company further explained that the first payment made to Barbara Mason was for \$3,000 (discussed above) and that the subsequent payments were for \$2,500 plus the additional \$2,800 per month. Audit understands that reflecting payments to owners from the Contributed Capital account should be done only at the time of liquidation of the Company. Audit also understands that the issuance of dividends results in a 1099 tax form, while the funding out of the contributed capital does not. **Audit Issue #6**

Refer to the Retained Earnings section of this report for further details regarding the dividend payments.

#### Capital Stock Expense \$(4)

The balance on Account 213, Capital Stock Expense of \$(4) was noted on page 17 of the annual report, as well as on Schedule 4 of the filing. Audit reviewed the general ledger, noting that there was no activity on the account for the 2019 test year. The account was used for recording the amortized amount of the Equity Financing Costs Expenditures of \$18,405. These costs represent the remaining half of costs related to expenses incurred during PUC Docket DW 08-070 that were financed by an equity infusion from Thomas A. Mason and Barbara G. Mason (DW 08-070, Order #24,954). The balance in Capital Stock Expense account is being amortized over a ten year period (beginning in 2009), with the offsetting entry to Account 426, Amortization Expense – Capital Stock. In 2009, the Company reclassified \$18,405 from account 928, Regulatory Expense, to account 213, Capital Stock Expense.

Schedule F-34 of the annual report depicts the 10 year amortization of the equity financing costs, ending in 2018. The total amount booked to amortization expense for 2018 totaled \$1,841. The \$4 balance on the account is deemed immaterial and has remained since 2018 when the final amortization of costs was recorded.

#### Retained Earnings \$(1,537,894)

The total Retained Earnings of \$(1,537,894) was noted in the filing on schedule 4, as well as page 17 of the annual report. The following represents the general ledger activity for the Company's Retained Earnings, as verified to Schedule F-3, Statement of Retained Earnings, within the annual report:

215	Retained Earnings Opening Balance	\$(1,528,307)
438	Dividends Declared – Preferred Stock	30,000
439	Adjustments to Retained Earnings	180,463
	Net Income per Income Statement F2 of Annual Report	<u>(220,050)</u>
	Adjusted Retained Earnings at Year End F3 Annual Report	\$(1,537,894)

The general ledger reflected the 2018 and 2019 activity in the Retained Earnings as:

**per the General Ledger:**

Retained Earnings-account <b>217</b>	\$ (789,952.90)	\$ (931,263.48)
Inter-div Profit Distribution-account <b>217.01</b>	\$ (597,043.60)	\$ (597,043.60)
subtotal	\$ (1,386,996.50)	\$ (1,528,307.08)
net income	\$ (221,311.00)	\$ (220,050.34)
Dividends Declared-account 438	\$ 80,000.00	\$ 30,000.00
Adjustment-account <b>217.02</b>	\$ -	\$ 180,463.22
	\$ (1,528,307.50)	\$ (1,537,894.20)

Accounts 215 and 217 both relate to Retained Earnings. Account 215 is for class A and B utilities, while account 217 is for class C utilities. Audit acknowledges that the use of account 217 is incorrect for the current Lakes Region Water utility, based on the revenue for Class C utilities of less than \$150,000. The revenue classification for A is \$750,000 or more, and for Class B between \$150,000 and less than \$750,000. For the test year, operating revenue for LRWC was reported to be \$1,563,690.

Audit reviewed the general ledger for Account 438, Dividends Declared – Common Stock. A credit of \$30,000 offset to account 217 was booked 1/1/2019. Dividend payments totaled \$30,000 for the 2019 test year, via disbursements totaling \$2,500 per month. The April 26, 2016 board of directors meeting minutes included the approval of the monthly \$2,500 dividend disbursements, “*to the shareholder Barbara Mason.*” The \$2,500 disbursements were split as twelve monthly debit entries of \$1,250 for dividends paid to Thomas A. Mason 1994 Revocable Trust and twelve monthly debit entries of \$1,250 for dividends paid to Barbara G. Mason 1994 Revocable Trust. Offsetting credit entries for the monthly \$2,500 dividend payments were made to account 231, Accounts Payable, with the payable clearing monthly and the cash account credited. Although the board of directors meeting minutes only specifies Barbara Mason as the recipient of the monthly dividends, Audit understands that the Company is owned in two family trusts, held by Barbara G. Mason, as stated in the filing testimony of Mr. Thomas A. Mason.

Audit confirmed that the annual \$30,000 in dividends was recorded to schedule F-3 of the annual report since 2017. Refer to the Other Paid-in Capital section of this report for notes regarding the dividend payments.

A 1/1/2019 entry for \$50,000 was noted on account 438, Dividends Declared – Common Stock, and offset to account 217, Retained Earnings. The entry was for the 2018 close of the dividend expense account to retained earnings. Audit questioned whether the \$50,000 was authorized as declared payable. The Company explained that the \$50,000, “*was a catch-up entry*” to reconcile the 2016 dividends of \$20,000/year and the 2017 dividends of \$30,000/year, that should have been included in the year-end close-out of account 438, Dividends Declared – Common Stock, to retained earnings.

The \$180,463 debit adjustment to retained earnings was for the activity within account 217.02, EDIT & Tax Savings, as it relates to docket DW 18-056, Investigation to Determine Rate Effects of Federal and State Corporate Tax Reductions. Audit reviewed Order 26,340, verifying the authorization of the following 12/31/2019 general ledger entries on the account:

12/31/2019 Annual Regulatory Liability	\$ 42,707.00
Excess Deferred Income Tax	141,995.00
Amortization of EDIT	<u>(4,238.78)</u>
EDIT & Tax Savings Balance at Year End	\$ 180,463.22

Each figure was verified to an offset in the 282.02 DW 18-056 EDIT Reserve account. Refer to the Taxes section of the report for further details regarding the \$180,463 EDIT and Tax Savings Balance.

## **DEBT**

### **Long-Term Debt \$(915,541)**

Audit verified the PUC annual report total of \$(915,541), for the Company's long-term debt, to schedule 4A of the filing. The long-term debt represents the aggregate total of \$(781,852) in Bonds and the aggregate total of \$(133,689) of Other Long-term Debt. The long term debt balance decreased by \$131,785 as compared to 2018. The following general ledger account balances represent the Company's long-term debt obligations:

#### **Long-term Debt – Bonds**

Account	Description	Balance
221.01	LT Debt – Bonds: CoBank T01	\$ (315,853)
221.01a	LT Debt – Bonds: CoBank S01	-
221.02	LT Debt – Bonds: CoBank T02	-
221.03	LT Debt – Bonds: CoBank T03	(96,249)
221.04	LT Debt – Bonds: CoBank T04	(124,254)
221.05	LT Debt – Bonds: CoBank T05	<u>(245,496)</u>
	Bonds Total a/o 12/31/19	\$ (781,852)

#### **Other Long-term Debt**

224.04	Other LT Debt: Ford 2014 F150 6505	\$ -
224.05	Other LT Debt: Ford 2016 F150 8576	(11,796)
224.07	Other LT Debt: Ford 2017 F550 0334	(30,765)
224.08	Other LT Debt: Ford 2018 F250 2428	(29,301)
224.09	Other LT Debt: Ford 2018 F250 2159	(25,358)
224.10	Other LT Debt: Ford 2019 F150 4338	<u>(36,469)</u>
	Other LT Debt Total a/o 12/31/19	\$ (133,689)

Total Long-term Debt	<u><u>\$ (915,541)</u></u>
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### **221.0x Long-Term Debt – Bonds \$(781,852)**

Audit reviewed the general ledger for the 221 accounts. The aggregate balance in bonds totaled \$(781,852), as of 12/31/19, and is split among six loans with CoBank. The following represents the details regarding each of the CoBank loans:

221.01 CoBank \$474,567 Loan T01 Docket DW 13-335, Order No. 25,655 dated 4/29/2014, authorized the Company to borrow \$500,000 from CoBank with a maturity date of 6/20/2029. A copy of the loan promissory note, which states the loan terms “*in an amount not to exceed \$500,000,*” as well as the loan amortization schedule was reviewed by Audit. The actual note payable was in the amount of \$474,567 and verified to the loan amortization schedule. The purpose of the loan was for the refinancing “*three existing TD Bank loans previously approved by the Commission.*” The interest was reported at a fixed rate of 5.25% and was verified to the CoBank monthly billing statements. The 2019 interest paid totaled \$17,758, per schedule F-35 of the annual report and Schedule 4A of the filing. Monthly billed interest amounts from CoBank were debited to general ledger account 427, Interest Expense.

Audit reviewed the general ledger for account 221.01, LT Debt-Bonds: CoBank T01. Monthly debit entries for the principal payments were verified to the CoBank billing statements. Audit confirmed the 2019 outstanding balance on the account of \$(315,853) to Schedule 4A of the filing, as well as to Schedule F-35 of the annual report. The principal and interest payments billed from CoBank were verified to the loan amortization schedule. The 2019 principal paid for the loan totaled \$29,881.

221.01a CoBank \$50,000 Line of Credit S01 Docket DW 13-335, Order No. 25,655 dated 4/29/2014, authorized the Company to maintain a revolving line of credit agreement with CoBank for a maximum of \$50,000 with variable interest “*determined by CoBank on a weekly basis.*” A copy of the Amended and Restated Revolving Credit promissory note was reviewed by Audit. The primary purpose of the loan was “*to use the proceeds for interim capital expenditures and working capital.*” As of December 31, 2019, the CoBank monthly billing statement listed the interest at 3.70%.

At year-end 2018, there was \$50,000 outstanding under the line of credit agreement. The 2019 general ledger activity on account 221.01a, CoBank S01 LOC, reported debit transactions totaling \$(50,000) for the line of credit payments. As of December 31, 2019, Audit confirmed an outstanding balance of \$0 on the account and tied the balance to Schedule F-35 of the annual report, as well as Schedule 4A of the filing. The principal balance and monthly interest payments were verified to the CoBank billing statements. The 2019 interest paid totaled \$1,107 with monthly interest payments confirmed to general ledger account 427, Interest Expense.

221.02 CoBank \$318,810 Loan T02 Docket DW 13-335, Order No. 25,655 dated 4/29/2014, authorized the Company borrow \$400,000 from CoBank with a maturity date of June 20, 2019. Audit reviewed a copy of the loan promissory note, which states the loan terms “*in an amount not to exceed \$400,000.*” The actual note payable was in the amount of \$318,810 and verified to the loan amortization schedule. The loan was for payments to reduce the Company’s accounts payable outstanding balance and to pay 2013 federal and state income tax liabilities. The interest on the loan reported a fixed rate of 3.45% and was confirmed to the CoBank monthly billing statements. The 2019 interest paid totaled \$305, per schedule F-35 of the annual report and Schedule 4A of the filing. Monthly billed interest amounts from CoBank were debited to general ledger account 427, Interest Expense.

Audit reviewed the general ledger for account 221.02, LT Debt-Bonds: CoBank T02. Monthly debit entries for the principal payments, recorded during the months of January through May, were verified to the CoBank billing statements. The 2019 principal paid for the loan totaled \$27,923. Audit reviewed the reconciliation report for account 221.02 and verified the final principal payment, totaling \$5,604 to CoBank, on 5/31/2019. The \$0 balance on the account was confirmed, as of 6/28/2019, and

verified to Schedule 4A of the filing, as well as Schedule F-35 of the annual report. The account was labeled “deleted” on the general ledger, as of 12/31/2019.

221.03 CoBank \$130,000 Loan T03 Docket DW 14-285, Order 25,753 dated 1/ 13/2015, authorized a \$130,000 note payable to CoBank, at a fixed rate of 5.50% and with a maturity date of 6/20/2030. Audit reviewed a copy of the loan promissory note. The primary purpose of the loan was to finance improvements to the Company’s Indian Mound system in Ossipee to replace aging and deteriorating infrastructure.

Audit reviewed the general ledger for account 221.03, LT Debt-Bonds: CoBank T03. Twelve monthly debit entries for the principal payments were verified to the CoBank billing statements, as well as to the loan amortization schedule. The 2019 principal paid for the loan totaled \$7,766. Audit confirmed the 2019 outstanding balance on the account of \$(96,249) to Schedule 4A of the filing, as well as to Schedule F-35 of the annual report.

Twelve monthly billed interest amounts from CoBank were debited to general ledger account 427, Interest Expense. The 2019 interest paid for the T03 loan totaled \$5,105, per Schedule 4A of the filing and Schedule F-35 of the annual report. Audit noted that the monthly interest payments were calculated at a variable rate. Audit questioned why the fixed interest rate of 5.5%, authorized in Order 25,753, was not implemented in the calculation of the T03 loan interest payments. The Company stated that, “[The] CoBank T03 Loan is at a variable rate because when the loan was closed, the Company was unaware they needed to inform CoBank it wished to have a fixed rate.” Through review of the monthly bank statements for 2019, Audit verified that the variable rate applied to the loan had never exceeded the 5.5% Commission authorized rate. Audit has noted the risk with a variable rate in that, if the rates increase beyond the authorized 5.5% before the maturity date of the loan, then the Company may have to incur the costs to refinance the loan or renegotiate with CoBank to get a different rate.

221.04 CoBank \$135,000 Loan T04 Docket DW 16-619, Order No. 25,964, dated 11/10/2016, authorized a \$135,000 note payable to CoBank, with a maturity date of 11/20/2037. A copy of the loan promissory note was reviewed by Audit. The purpose of the loan was to finance the acquisition of the utility assets of Dockham Shores Estates Water Company and to make significant improvements to the water system. The interest on the loan reported a fixed rate of 5.45% and was verified to Schedule 4A of the filing, as well as to the CoBank monthly billing statements. The 2019 interest paid totaled \$7,021, per schedule F-35 of the annual report and Schedule 4A of the filing. Twelve monthly billed interest amounts from CoBank were debited to general ledger account 427, Interest Expense.

Audit reviewed the general ledger for account 221.04, LT Debt-Bonds: CoBank T04. Twelve monthly debit entries for the principal payments were verified to the CoBank billing statements. Audit confirmed the 2019 outstanding balance of \$(124,254) to Schedule F-35 of the annual report, as well as Schedule 4A of the filing. The principal and interest payments billed from CoBank were verified to the loan amortization schedule. The 2019 principal paid for the loan totaled \$4,731.

221.05 CoBank \$265,000 Loan T05 Docket DW 16-854, Order No. 25,996, dated 3/3/2017, authorized a \$265,000 note payable to CoBank, with a maturity date of 11/20/2037. A copy of the loan promissory note was reviewed by Audit. The purpose of the loan was “to finance construction projects in the Company’s Paradise Shores and Indian Mound divisions. The Commission amends the order to

*allow the Company to borrow money at an interest rate not to exceed 6.60.”* Audit verified the interest on the loan to the CoBank monthly billing statements, with a fixed rate of 5.45%. The 2019 interest paid totaled \$13,868, per schedule F-35 of the annual report and Schedule 4A of the filing. Twelve monthly billed interest amounts from CoBank were debited to general ledger account 427, Interest Expense.

Audit reviewed the general ledger for account 221.05, LT Debt-Bonds: CoBank T05. Twelve monthly debit entries for the principal payment transactions were verified to the CoBank billing statements. Audit confirmed the 2019 outstanding balance of \$(245,496) to Schedule F-35 of the annual report, as well as Schedule 4A of the filing. The principal and interest payments billed from CoBank were verified to the loan amortization schedule.

The 2019 principal paid on the loan totaled \$9,217.

#### 224.xx Other Long-Term Debt \$ (133,689)

Audit reviewed the general ledger for the 224 accounts. The aggregate balance for the other long-term debt totaled \$(133,689), as of 12/31/19, and is split among five loans with Ford Motor Credit. The following represents the details regarding each of the Ford Motor Credit loans:

224.04 Other LT Debt – Ford 2014-F150 (6505): \$31,771 Docket DW 14-285, Order No. 25,753, dated 1/13/2015, authorized a \$31,771 loan that had been financed in 2014 through Ford Motor Credit Company and with a maturity date of 8/6/2019. A copy of the loan agreement was reviewed by Audit. The purpose of the loan was for the purchase of a Ford F-150 Truck, *“to ensure the Company’s ability to service all of its water systems.”* Audit verified the fixed rate interest of 6.24% to a billing statement from Ford Credit, detailing the full transaction history on the loan. The 2019 interest paid totaled \$114, per the loan amortization schedule, which Audit confirmed to schedule F-35 of the annual report and Schedule 4A of the filing. There were three interest amounts debited to general ledger account 427, Interest Expense, for Q1 through Q3 of 2019. The final interest payment was recorded on 8/6/2019.

Audit reviewed the general ledger for account 224.04, Other LT Debt – Ford 2014-F150 (6505). Eight monthly debit entries for the principal payment transactions were verified to the Ford Credit billing statements. Audit confirmed the 2019 general ledger account balance of \$0 to Schedule F-35 of the annual report, as well as Schedule 4A of the filing. The principal and interest payments billed from Ford Credit were verified to the loan amortization schedule. The 2019 principal paid on the loan totaled \$4,835 with the final payment recorded on 8/6/2019. Audit reviewed a copy of the loan payoff letter from Ford Motor Credit Company and confirmed that account 224.04 was labeled “deleted” on the general ledger, as of 12/31/2019.

224.05 Other LT Debt – Ford 2016 F150 (8576): \$41,633 Docket DW 16-427, Order No. 25,895, dated 5/6/2016, authorized a \$41,730 loan payable to Ford Motor Credit, with a maturity date of 6/30/2021. A copy of the loan promissory note was reviewed by Audit. The purpose of the loan was for the Company’s purchase of a new 2016 Ford F-150 truck for use in its utility business. Audit verified the 0% interest on the loan to the CoBank monthly billing statements.

The general ledger for account 224.05, Other LT Debt – Ford 2016 F150 (8576), was reviewed by Audit. Monthly debit entries, in the amount of \$693.89 for the principal payment transactions, were verified to the Ford Motor Credit billing statement. Audit confirmed the 2019 outstanding balance of



\$(11,796) outstanding to the Ford Motor Credit billing statement, as well as to Schedule F-35 of the annual report and Schedule 4A of the filing. There was no amortization schedule for the loan due to the 0% interest rate. The 2019 principal paid on the loan totaled \$8,327.

224.07 Other LT Debt – Ford 2017 F550 (0334): \$51,882 Docket DW 17-146, Order No. 26,069, dated 11/3/2017, authorized a \$148,862 loan to be financed through Ford Motor Credit Company, for the purchase of three new vehicles for use in the operation of business. For one of the three vehicles purchased, the Company borrowed \$51,882 of the total loan amount, with a maturity date of 10/16/2022, to finance one Ford F-550 dump truck with plow. The terms of the loan were verified to a copy of the loan agreement, noting an interest rate of 4.34%. There were four quarterly interest amounts debited to general ledger account 427, Interest Expense, for the 2019 interest paid totaling \$1,571. Audit confirmed the interest payment journal entries to the Ford Motor Credit billing statements and loan amortization schedule. The total interest paid was tied to schedule F-35 of the annual report and Schedule 4A of the filing.

Audit reviewed the general ledger for account 224.07, Other LT Debt – Ford 2017 F550 (0334). Twelve monthly debit entries for the principal payment transactions were verified to the Ford Motor Credit Company billing statements and the loan amortization schedule. Audit confirmed the 2019 general ledger account balance of \$(30,765) outstanding to the Ford Motor Credit billing statement, as well as to Schedule F-35 of the annual report and Schedule 4A of the filing. The 2019 principal paid on the loan totaled \$9,990.

224.08 Other LT Debt – Ford 2018 F250 (2428): \$45,451 Refer to account 224.07 Other LT Debt – Ford 2017 F550 (0334) for details regarding the authorization of the loan, via Docket DW 17-146, Order No. 26,069. For one of the three vehicles purchased, the Company borrowed \$45,451 of the total loan amount authorized, with a maturity date of 2/8/2023, to finance a Ford F-250 pick-up truck. The terms of the loan were verified to a copy of the loan agreement, noting an interest rate of 4.84%. There were four quarterly interest amounts debited to general ledger account 427, Interest Expense, as well as a December 2018 interest payment of \$474 posted on 1/1/2019, for the total interest paid of \$2,119. Audit confirmed the 2019 interest payment journal entries to the Ford Motor Credit billing statements and loan amortization schedule. The total interest paid was tied to schedule F-35 of the annual report and Schedule 4A of the filing.

Audit reviewed the general ledger for account 224.08 Other LT Debt – Ford 2018 F250 (2428). Twelve monthly debit entries for the principal payment transactions were verified to the Ford Motor Credit Company billing statements. Audit confirmed the 2019 general ledger account balance of \$(29,301) outstanding to the Ford Motor Credit billing statement, as well as to Schedule F-35 of the annual report and Schedule 4A of the filing. The 2019 principal paid on the loan totaled \$8,133.

224.09 Other LT Debt: Ford 2018 F250 (2159) \$39,335 Refer to account 224.07 Other LT Debt – Ford 2017 F550 (0334) for details regarding the authorization of the loan, via Docket DW 17-146, Order No. 26,069. For one of the three vehicles purchased, the Company borrowed \$39,335 of the total loan amount authorized, with a maturity date of 2/8/2023, to finance a Ford F-250 pick-up truck. The terms of the loan were verified to a copy of the loan agreement, noting an interest rate of 4.84%. There were four quarterly interest amounts debited to general ledger account 427, Interest Expense, for the total 2019 interest paid of \$1,424. Audit confirmed the 2019 interest payment journal entries to the Ford Motor Credit billing statements. The total interest paid was tied to schedule F-35 of the annual report and Schedule 4A of the filing.

Audit reviewed the general ledger for account 224.09 Other LT Debt: Ford 2018 F250 (2159). Twelve monthly debit entries for the principal payment transactions were verified to the Ford Motor Credit Company billing statements. Audit confirmed the 2019 general ledger account balance of \$(25,358) outstanding to the Ford Motor Credit billing statement, as well as to Schedule F-35 of the annual report and Schedule 4A of the filing. The 2019 principal paid on the loan totaled \$7,449.

224.10 Other LT Debt – Ford 2019 F150 (4338): \$36,469 Docket DW 19-155, Order No. 26,310, dated 11/25/2019, authorized a \$36,469 loan to be financed through Ford Motor Credit Company for a 5-year term with a maturity date of 11/27/2024. The financing was for the purchase of a 2019 Ford F-150 truck to be used in business operations. The terms of the loan were verified to a copy of the loan agreement, noting an interest rate of 1.90%. The loan agreement stated that monthly payments of \$638 would commence on 1/10/2020. Audit reviewed the general ledger for account 224.10 Other LT Debt – Ford 2019 F150 (4338), confirming that there were no interest or principal payments made during the 2019 test year. The only entry on the account was made on 11/27/2019, in the amount of \$(36,469), to record the loan. Audit verified the 2019 general ledger account balance of \$(36,469) outstanding to the Ford Motor Credit billing statement, as well as to Schedule F-35 of the annual report and Schedule 4A of the filing.

### **Current and Accrued Liabilities \$(96,879)**

Audit tied the general ledger balances for the current and accrued liability accounts, to Schedule F-1 of the annual report, as well as to Schedule 2 of the filing. The following represents the total Current and Accrued Liabilities:

231x	Accounts Payable (See <u>Operations and Maint.</u> section)	<u>\$ (61,669)</u>
232.xx	ST Notes Payable	<u>\$ (2,756)</u>
236.01	Accrued Taxes: Payroll Taxes (see <u>Payroll</u> section)	\$ -
236.01a	Accrued Taxes: Payroll 941 PR Taxes (see <u>Payroll</u> section)	-
236.01b	Accrued Taxes: Payroll 940 PR Taxes (see <u>Payroll</u> section)	(421)
236.01c	Accrued Taxes: Payroll Taxes: NHUC (see <u>Payroll</u> section)	(2)
236.02	Accrued Taxes: Federal Income Taxes (See <u>Tax</u> section)	(25,811)
236.03	Accrued Taxes: NHBPT (See <u>Tax</u> section)	817
	236.xx Accrued Taxes Total	<u>\$ (25,418)</u>
241	Accrued Payroll (see <u>Payroll</u> section)	<u>\$ (7,036)</u>
	241 Total Miscellaneous Current & Accrued Liabilities	<u>\$ (7,036)</u>
	Total Current and Accrued Liabilities	<u><u>\$ (96,879)</u></u>

Schedule F-1 of the annual report states the Accounts Payable balance of \$(61,669). Audit noted the \$3 variance between the general ledger account balances, for both the total Accounts Payable and the Notes Payable, and the balance reported on lines 18 and 19 respectively, of the annual report. The following represents the 2019 year-end general ledger account balances comprising the aggregate Accounts Payable amount:

231	Accounts Payable (A/P)	\$ (60,460)
231a	Amex	<u>(1,212)</u>
	231x Accounts Payable Total	<u>\$ (61,672)</u>

The \$(3) variance between the annual report amount of \$(61,669) and the general ledger balance of \$(61,672), is acknowledged and deemed immaterial. Refer to the Operations and Maintenance section of this report for testing of expense accounts, and to the Plant in Service section for any payables that were for capital projects.

232.xx ST Notes Payable \$(2,756)

232.01	Short Term Notes Payable: Health/Dental Payable	\$ 3
232.04	ST Notes Payable: Cat Fin-Mini Hammer (deleted)	<u>(2,756)</u>
	232.xx ST Notes Payable Total	<u>\$ (2,753)</u>

Audit recalculated the general ledger account balances for the aggregate Notes Payable amount, resulting in a total of \$(2,753). The \$3 variance between Audit's calculation and the amount of \$(2,756), as reported on line 19 of the annual report, is acknowledged by the balance on account 232.01, Short Term Notes Payable: Health/Dental Payable. Audit noted that the \$3 Notes Payable variance combined with the \$(3) Accounts Payable variance, did not impact the total Current and Accrued Liabilities total of \$(96,879), as reported in the annual report and Schedule 2 of the filing.

The Company's short term debt for test year 2019 totaled \$(2,756). Audit confirmed the total short-term debt to the filing PUC 1604.01(a)(24), notes payable schedule, which detailed the amount of the Company's outstanding short-term debt, as reported on a monthly basis. The short term debt balance calculated to less than 1% of net fixed plant and was in compliance with PUC 608.05, in that it does not exceed 10% of the utility's net fixed plant of \$4,592,112, as of December 31, 2019. Audit verified the short term debt to page 17 of the annual report, for account 232, Notes Payable, as well as to Schedule 2 of the filing.

Audit reviewed the general ledger for account 232.01, Short Term Notes Payable: Health/Dental Payable. There were twelve monthly credit transactions on the account for both the health and dental premiums. Copies of the Anthem Blue Cross Blue Shield and Delta Dental invoices were provided for the months of June and December, 2019. The corresponding schedule for the health and dental premiums was also provided, detailing the percentage amounts that the employees and the Company are responsible for paying. Audit verified the journal entries to both the invoices and the payment schedule.

Audit reviewed the general ledger for account 232.04, ST Notes Payable: Cat Fin-Mini Hammer (deleted). The account is for recording the transactions made on a Cat Financial Revolving Card with a credit limit is \$12,500.00. The Company explained that, "[Cat Financial] offered a 24 month 0% so we purchased an attachment for our Min Excavator." The account was opened in February 2019. Credits on the account did not exceed one year and were offset to the Cash account. A 2/21/2019 Credit entry totaling \$10,500 was for the initial purchase of a Mini Cat Excavator Hammer attachment, which was charged to the Cat Financial Revolving Card. There were also nine debit transactions on the account, for approximately \$919, which were payments made to Cat Financial towards the \$10,500 purchase. Audit reviewed the beginning Cat Financial billing statement provided by the Company, as

well as the 2019 billing statements for April, June, and December, confirming the journal entries on the account. Through review of the detailed journal entry report of the account, Audit verified that no Commission approval was needed for the charged amount, as the Cat Financial card was paid in full within 12 months.

**236.xx Accrued Taxes Total \$(25,418)**

Account 236.01x, Accrued Taxes: Accrued Payroll Taxes \$(423) reported monthly entries for the payroll tax accruals, as well as NH unemployment tax. Refer to the Payroll section of this report for further detail on payroll accruals.

Account 236.02, Accrued Taxes: Accrued Federal Income Taxes \$(25,811) and account 236.03, Accrued Taxes: Accrued NHBPT \$817, each reported a 12/31/2019 journal entry to record the federal and state tax, respectively. Refer to the Taxes section of this report for further details on tax accruals.

**241 Total Miscellaneous Current & Accrued Liabilities \$(7,036)**

Audit verified the 2019 Miscellaneous Current and Accrued Liability balance of \$(7,036) to general ledger account 241, Accrued Payroll, as well as to page 17 of the annual report. Refer to the Payroll section of this report for further detail on payroll accruals.

**427 Interest Expense \$50,392**

Schedule F-35 of the annual report, as well as schedule 4A of the filing, listed the interest expense in the amount of \$50,392.

Long-Term Debt	\$ 45,164
Other Long-term Debt	<u>5,228</u>
	\$ 50,392

Audit reviewed the terms of each of the loans. The monthly interest calculations were verified to the bank statements. Audit tied the interest for the Long Term CoBank loans, totaling \$45,164, to account 427:

<u>Long-Term Debt</u>	<u>Reported Interest</u>
CoBank T01 – 15 Year Note	\$ 17,758
CoBank S01 – Line of Credit	1,107
CoBank T02 – 5 Year Note	305
CoBank T03 – 15 Year Note	5,105
CoBank T04 – 20 Year Note	7,021
CoBank T05 – 20 Year Note	<u>13,868</u>
Long-Term Debt Interest Total	\$ 45,164

<u>Other Long-Term Debt</u>	<u>Reported Interest</u>
Ford Motor Credit 6505 – 2014 Ford F150	\$ 114
Ford Motor Credit 8576 – 2016 Ford F150	-
Ford Motor Credit 0334 – 2017 Ford F550	1,571
Ford Motor Credit 2428 – 2018 Ford F250	2,119
Ford Motor Credit 2159 – 2018 Ford F250	1,424
Ford Motor Credit 4338 – 2019 Ford F250	-
Other Long-Term Debt Interest Total	<u>\$ 5,228</u>
Total Interest for the Year 2019	<u><b>\$ 50,392</b></u>

Audit reviewed the general ledger for account 427, Interest Expense, noting a balance of \$53,835. The Company explained the \$3,443 variance by stating that, *“Northstar Leasing final payment [\$2,020.92] was interest for the lease of the 2018 generator for Dockham Shores that had a \$1 buyout at the end of the lease...and our General Liability insurance charges interest for installment payments totaling \$1,422.53.”*

Audit verified the Northstar Leasing final payment of \$2,020.92 and the two insurance interest payments, totaling \$1,422.53, to the general ledger activity for account 427. Offsetting entries were made to accounts 232.03 Short Term Notes Payable: North Star Leasing, and account 162.01, Prepayments – Other: Insurance, respectively. Audit noted that one of the insurance interest payments, posted on 1/1/2019 and totaling \$676.60, was described as an insurance adjustment to the interest. The Company explained that the \$676.60 was for the 2018/2019 insurance year and that the entry should have been posted in 2018 *“but was forgotten.”* The interest amount for the lease payment and the two insurance interest payment journal entries were confirmed to copies of the 2019 Northstar Lease Agreement, as well as the 2018 and 2019 AFCO Credit Corporation Agreements for interest. The \$676.60 should be considered a non-recurring expense. See **Audit Issue #7**

The Company provided copies of the CoBank and Ford Motor Credit loan statements, detailing the interest payment and calculation, for each of their debt obligations. Audit verified the monthly interest payments to the journal entries without exception. Refer to the Debt section of this report for details regarding the interest rate and 2019 total interest for the year, per individual debt obligation.

#### **428000 Amortization of Debt Discount and Expense \$1,938**

Audit confirmed the \$1,938 year-end balance for the Amortization of Debt Discount and Expense, account 428, to schedule F-2 of the annual report, as well as to schedule 4B of the filing. There were twelve monthly debit transactions on the general ledger account, each in the amount of \$161.53, totaling \$1,938.36 for the 2019 amortization expense associated with the debt issuance costs. Entries were offset to account 181.xx, Unamortized Debt Discount and Expense.

Audit noted four re-classification entries posted on 12/31/19, in the amount of \$58.15, for the year-end administration expenses allocating the 3% of division 50 to Dockham Shore Estates and Wildwood. Refer to the Operations and Maintenance Expenses section of the report for details regarding administration expenses and allocation.

181.xx Unamortized Debt Discount and Expense \$23,788

The 2019 Unamortized Debt Discount totaled \$23,788, per schedule F-25 of the annual report and schedule 2 of the filing. This net figure represented the amount of debt issuance costs associated with obtaining the five debts and the accumulated amortization relating to each. Refer to the Interest Expense and Long Term Debt sections of this report for details regarding the notes payable. The following represents the general ledger accounts that comprise the net Unamortized Debt Discount and Expense:

181.01 Unamortized Debt-Def. Debt: CoBank Loan T01 Refinance	\$ 3,840
181.02 Unamortized Debt-Def. Debt: CoBank Loan T03	9,684
181.03 Unamortized Debt-Def. Debt: CoBank Loan T05	3,140
181.04 Unamortized Debt-Def. Debt: Ford Motor Credit	947
181.05 Unamortized Debt-Def. Debt: DW 19-135 CoBank (2019 Projects)	<u>6,177</u>
Total 2019 Unamortized Debt Discount and Expense	\$ 23,788

Audit reviewed the journal entries on the 181 accounts. The 2019 activity on accounts 181.01, 181.02, and 181.04 reflected the monthly amortization of debt costs offset to account 428000, Amortization of Debt Discount, in the total amount of \$1,938. Schedule F-25 of the annual report shows the beginning year balance of \$19,550 for account 181 (listing the T01, T03, T05, and Ford Motor Credit loans) with credits summing to \$1,939 and relating to the T01, T03, and Ford Motor Credit loans only. Audit noted that there are no credit entries on the 181 account for the T02, T04, and T05 loans. The Company explained that they were not instructed to “break out” any debt associated costs for the T02, T04, and T05 loans; rather the debt associated costs were built into the loans’ corresponding dockets DW 13-335, DW 16-619, and DW 16-854, respectively. Refer to the Long Term Debt section of this report for details regarding the terms of the loans. Refer to the Amortization of Debt Discount and Expense, account 428000, section for more information on the monthly amortization of debt cost.

Account 181.05, Unamortized Debt-Def. Debt: DW 19-135 CoBank (2019 Projects), reported activity totaling \$6,177 for 2019. Audit noted that the transactions on the account were related to a loan approved after the 2019 test year. On February 12, 2021, Order #26,457 of docket DW 19-135, authorized “*Lakes Region Water Company to borrow \$633,000 from CoBank to purchase assets required to provide water service.*” Audit understands that because the DW 19-135 financing was not completed until 2021, the Company was not amortizing those costs during the 2019 test year. The costs were booked among thirteen debit entries on the account, made monthly and relating to the 2019 projects’ financing, to vendors Stephen P. St. Cyr & Associates and Upton and Hatfield, LLP. The Company confirmed that the costs will not be amortized until the loan is closed and they have begun repayment.

REVENUE

Total Company revenues reported on the filing Schedule 1, page 2 of 32 and on the 2019 NHPUC annual report, schedule F-47, was \$1,563,690 which was verified to the following general ledger accounts:

Account	Description	Amount
460.00	Unmetered Sales	\$ 464,450
461.01	Metered Sales-Base Charge	\$ 655,858
461.02	Metered Sales-Usage Charge	\$ 201,061
461.03	Metered Sales-POASI	\$ 228,515
471.01	Misc. Svc. Rev.-Discon./Recon.	\$ 9,920
471.02	Misc. Svc. Rev.-House Transfers	\$ 4,608
471.03	Misc. Svc. Rev.-Customer Fees	\$ 2,498
471.04	Misc. Svc. Rev.-NSF Customer Chg.	\$ 144
471.05	Misc. Svc. Rev.-Finance Charge	\$ 6,365
474.01	Misc. Svc. Rev.-NSF Customer Chg.	\$ 32,980
474.02	Other Water Rev.-Tax Savings Ref.	\$ (42,707)
Total Revune		\$ 1,563,690

Revenues reported on the filing Schedule 1, page 2 of 25 for Wildwood totaled \$26,039. Total revenues for Dockham Shores reported on filing Schedule 1, page 2 of 21 totaled \$38,808. Stand-alone revenues for LRWC reported on schedule 1, page 2 of 29 totaled \$1,498,843. The division's revenues are broken out below:

Revenues by Division

Account	Description	Wildwood	Dockham Shores	LRWC	Total Company
460.00	Unmetered Sales	\$ -	\$ -	\$ 228,515	\$ 228,515
461.00	Metered Sales to General Customers	\$ 25,645	\$ 38,631	\$ 1,257,091	\$ 1,321,367
471.00	Miscellaneous Service Revenues	\$ 394	\$ 177	\$ 22,964	\$ 23,535
474.00	Other Water Revenues	\$ -	\$ -	\$ (9,727)	\$ (9,727)
		\$ 26,039	\$ 38,808	\$ 1,498,843	\$ 1,563,690

Operating Revenues

Unmetered Sales, account 460.00 totaled \$464,450 and was verified to the general ledger, the annual report schedule F-47 and the Total Company filing schedule 1, page 2 of 32, without exception. Audit tied the December billing amount of \$6,395 for Unmetered Sales shown on the general ledger to the Logics accounts receivable listing for December 31, 2019.

The non-metered systems of Tamworth Water Works (TWW), 175 Estates(175), Deer Cove (DC), Lake Ossipee Village (LOV), Indian Mound (IM) and Gunstock Glen (GG) are billed the quarterly non-metered fixed tariff rate.

Metered Sales to General Customers, account 461.00 consists of the Base Charge, the Usage Charge and the POASI (Property Owners Association at Suissevale, Inc.) Sales. The total amount for all divisions was \$1,321,367 and was verified to the general ledger, the annual report schedule F-47 and the Total Company filing schedule 1, page 2 of 32, without exception.

The LRWC metered systems are Far Echo Harbor (FEH), Paradise Shores (PS), West Point (WP), Waterville Valley Gateway (WVG), Hidden Valley (HV), Wentworth Cove (WG), Pendleton Cove (PC), Deer Run (DR), Woodland Grove (WG), Echo Lake Woods (ELW) and Brake Hill (BH).

Account 461.03, Metered Sales totaled \$228,515 and consisted of sales from the Property Owners Association at Suissevale, Inc. (POASI). LRWC has a special contract with POASI which owns and operates its own water distribution system. POASI is an association of home owners located in Moultonborough, NH. The NH Department of Environmental Services determined that POASI is not a public water system. On 9/22/2006, a water supply agreement was entered between LRWC and POASI. The Company provided the agreement dated April 24, 2019 which showed the Rate Calculation for 2019. The total projected billing for 2019 was \$228,515 and was supported by the calculations in Appendix A. The Billing Summary showed the revised annual total as the same amount projected. This amount agreed with the general ledger at year-end 2019.

#### Miscellaneous Service Revenue

The total miscellaneous service revenue for the 2019 test-year was \$23,525 with 98% from LRWC. Activity in account 471 was for disconnect/reconnect fees, house transfers, maintenance on customer's property and customer NSF and finance charges. Each Division's service charge fee is listed on the tariff page 1<sup>st</sup> Revised Page 11 and shown below:

<u>System</u>	<u>Service Call Fee</u>
Far Echo Harbor (FEH), Paradise Shores (PS), West Point (WP) Waterville Valley Gateway (WVG), Deer Run (DR), Woodland Grove (WG)	\$40
Hidden Valley (HV), Tamworth water Works (TWW)	\$45
Wentworth Cove (WC), Pendleton Cove (PC), Brake Hill (BH), Deer Cove (DC) Lake Ossipee Village (LOV), Indian Mound (IM), Gunstock Glen (GG) Dockham shores (DS)	\$50
Echo Lake Woods (ELW), 175 Estates (175E), Wildwood (WW)	\$55

Reconnect/Disconnect revenue, account 471.01 totaled \$9,920 per the general ledger at year-end. Audit reviewed samples of invoices from Paradise Shores and 175 Estates to verify the services charges for Water Off/Water On (reconnect/disconnect) service work. Each charge agreed with the tariff page 1<sup>st</sup> Revised Page 11 with no exceptions noted.

#### Revenues from Contract Work

Account 415, Revenues from Contract Work totaled \$26,713 on the general ledger and represents shared services between LRW Services by LRWC. Audit reviewed the monthly invoice for December 2019 which LRWC billed LRW for leak repair, bacteria, chemical and lead and copper testing. The invoice followed the rate stipulated in the contract with no exceptions noted.



## Billing Test

Audit selected a random sample of twelve customers from several different operating divisions to review the Company's water bills. Copies of the fourth quarter, 2019 invoices were requested by Audit and the Company provided a billing history for the requested customers.

The billing history for all twelve customers showed that customers were billed according to the tariffed rates for each system. Also included on two of the customer histories that had several months of past due balances was the rate case surcharge of \$11.73 which ended in the second quarter of 2019. This was approved by the PUC in Order 25,969 dated November 28, 2016. This surcharge was billed in eight quarterly charges on or after June 30, 2017.

In order to verify that Section 1203.06 Bill Forms of the PUC Administrative Rules was satisfied, the Company was able to reproduce the actual bill sent to the customer by rerunning the bill form which then showed all requirements for section 1203.06. By being able to reproduce the bill, the Company can provide the actual bill in such cases of a lost bill or a disputed bill.

## OPERATIONS AND MAINTENANCE EXPENSES

Total reported Operations and Maintenance expenses on the PUC annual report for the test year were \$971,780 which represents an increase over the same period in 2018 of 8%. Audit verified the total expense to the filing "20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf" schedule 1, page 2 of 107. Pages within that pdf, 34 for LWR consolidated systems, 63 for the Dockham Shores system, and 84 for the Wildwood system do not agree with the details on the annual report. The variance between the filing and the annual report is due to the posting of adjusting entries allocating the 3% of division 50 to Dockham and Wildwood. The entries were posted after the annual report had been sent to the Commission:

	LRW	Dockham	Wildwood	12/31/2019
Total Operations and Maintenance per F-48	\$ 947,713	\$ 16,471	\$ 7,596	\$ 971,780
Filing LRW pg 34, DS pg 63, WW pg 84	\$ 910,500	\$ 35,078	\$ 26,201	\$ <b>971,779</b>
F-48 minus filing sshedules 1	\$ 37,213	\$ (18,607)	\$ (18,605)	\$ 1

Refer to the detailed discussions for each expense account to determine where within the general ledger the totals are shown. Each account section also reflects the segregation by division, after the allocation of the division 50 journal entries were posted.

Dockham Shore Estates Water Company, Inc. was sold to Lakes Region Water Company effective 7/24/2017 per docket DW 16-619. The Order approving the sale, #25,964, is dated 11/10/2016. Dockham was not part of the consolidated rates, and part of the current rate case requests that the division be approved for consolidation. As a result, the division's expenses are identified separately from the other divisions. Allocations of 3% of division 50-Admin journal postings were noted. The 3% is based on the customer count.

Via docket DW 17-176, Order #26,144 dated 6/15/2018, the Wildwood Water Company was purchased by Lakes Region, and the customers would remain on the existing Wildwood tariff, which was incorporated into the tariff of Lakes Region. As a result, the Wildwood division of Lakes Region

is shown separately within the Operations and Maintenance section of the annual report. As above, allocations of 3% of division 50-Admin journal postings were noted. The 3% is based on the customer count.

**2019 Operations and Maintenance per F-48**

	LRW	Dockham	Wildwood	2019	2018	% change
603 Miscellaneous Expenses	\$ 3,121	\$ 119	\$ 239	<b>\$ 3,479</b>	\$ 3,619	-4%
604 Rents	\$ 1,000	\$ -	\$ -	<b>\$ 1,000</b>	\$ 1,000	0%
623 Fuel or Power Purchased for Pumping	\$ 90,059	\$ 4,678	\$ 3,464	<b>\$ 98,201</b>	\$ 95,107	3%
624 Pumping Labor and Expenses	\$ 1,498	\$ 280	\$ -	<b>\$ 1,778</b>	\$ -	#DIV/0!
630 Maintenance Supervision and Engineering	\$ 7,067	\$ 2,730	\$ 183	<b>\$ 9,980</b>	\$ 11,657	-14%
631 Maintenance of Structures and Improvements	\$ 9,018	\$ -	\$ -	<b>\$ 9,018</b>	\$ 7,360	23%
633 Maintenance of Pumping Equipment	\$ 1,757	\$ 250	\$ -	<b>\$ 2,007</b>	\$ 3,819	-47%
641 Chemicals	\$ 847	\$ -	\$ -	<b>\$ 847</b>	\$ -	#DIV/0!
642 Operation Labor and Expenses	\$ 6,544	\$ 530	\$ 399	<b>\$ 7,473</b>	\$ 5,950	26%
643 Miscellaneous Expenses	\$ 26,161	\$ 5,546	\$ 1,545	<b>\$ 33,252</b>	\$ 17,182	94%
652 Maintenance of Water Treatment Equipment	\$ 3,295	\$ -	\$ -	<b>\$ 3,295</b>	\$ -	#DIV/0!
662 Transmission and Distribution Lines Expenses	\$ 156,378	\$ 1,471	\$ 1,078	<b>\$ 158,927</b>	\$ 124,086	28%
665 Miscellaneous Expenses	\$ 2,587	\$ -	\$ -	<b>\$ 2,587</b>	\$ 570	354%
671 Maintenance of Structures and Improvements	\$ 2,367	\$ -	\$ -	<b>\$ 2,367</b>	\$ 122	1840%
673 Maintenance of Trans and Distribution Mains	\$ 54,302	\$ 110	\$ 132	<b>\$ 54,544</b>	\$ 23,394	133%
675 Maintenance of Services	\$ 1,281	\$ -	\$ -	<b>\$ 1,281</b>	\$ 9,462	-86%
676 Maintenance of Meters	\$ 3,463	\$ -	\$ 16	<b>\$ 3,479</b>	\$ 763	356%
678 Maintenance of Miscellaneous Equipment	\$ -	\$ -	\$ -	<b>\$ -</b>	\$ 6,656	-100%
902 Meter Reading Expenses	\$ 10,618	\$ 222	\$ 126	<b>\$ 10,966</b>	\$ 11,643	-6%
903 Customer Records and Collection Expenses	\$ 29,403	\$ -	\$ -	<b>\$ 29,403</b>	\$ 34,177	-14%
904 Uncollectible Accounts	\$ 20,708	\$ 146	\$ -	<b>\$ 20,854</b>	\$ 2,544	720%
905 Miscellaneous Customer Accounts Expenses	\$ 1,161	\$ -	\$ -	<b>\$ 1,161</b>	\$ 1,552	-25%
920 Administrative and General Salaries	\$ 253,693	\$ 89	\$ 59	<b>\$ 253,841</b>	\$ 239,855	6%
921 Office Supplies and Other Expenses	\$ 18,160	\$ -	\$ -	<b>\$ 18,160</b>	\$ -	#DIV/0!
923 Outside Services Employed	\$ 33,782	\$ -	\$ -	<b>\$ 33,782</b>	\$ 58,850	-43%
924 Property Insurance	\$ 39,519	\$ -	\$ -	<b>\$ 39,519</b>	\$ 31,442	26%
926 Employee Pension and Benefits	\$ 58,990	\$ -	\$ -	<b>\$ 58,990</b>	\$ 55,095	7%
928 Regulatory Commission Expenses	\$ 42,134	\$ -	\$ 54	<b>\$ 42,188</b>	\$ 74,348	-43%
930 Miscellaneous General Expenses	\$ 68,800	\$ 300	\$ 301	<b>\$ 69,401</b>	\$ 76,547	-9%
Total Operations and Maintenance	\$ 947,713	\$ 16,471	\$ 7,596	<b>\$ 971,780</b>	\$ 896,800	8%

Labor booked monthly to account 601.01 Labor-Source Other was allocated among more specific expense or capital accounts on a quarterly basis. The balance at year-end was zero. Refer to the Payroll portion of this report for additional details.

### Accounts Payable

For the test year ending 12/31/2019, Schedule F-1 of the PUC annual report, reflects a year-end balance of \$(61,669), a reduction from the prior year of \$(100,788). These amounts agreed with the Filing, "Total Co BS Liab, Schedule 2, Page 2 of 2" within the "DW 20-187 Permanent Rate Schs". The 2019 balance was verified to the general ledger accounts:

#231 Accounts Payable	\$(60,460.11)	
#231a Amex	<u>\$ (1,211.86)</u>	
Total Accounts Payable	\$(61,671.97)	immaterial rounded \$(3) variance

Audit requested and was provided with the detailed accounts payable listing as of 12/31/2019. The report reflected:

1-30 Days past due	\$ (602.90)	03 invoices
Current	\$(59,875.21)	88 invoices
91 or more Days past due	<u>\$ 18.00</u>	01 vendor credit
Total account #231	\$(60,460.11)	

The \$(1,211.86) listed for account #231a was verified to a December 2019 Transaction Report for Amex. (American Express credit cards issued to T. Mason and J. Benes) Also provided was a statement from the credit card company detailing current charges.

The Company appears to be managing its payables. A review of the Accounts Payable balances since the prior rate case (test year 2014) demonstrates the improvement. Audit reviewed the general ledgers for all years 2015 through 2019:

12/31/2014	\$(196,553)	prior test year
12/31/2015	\$(204,323)	
12/31/2016	\$(173,581)	
12/31/2017	\$(126,243)	
12/31/2018	\$(100,788)	
12/31/2019	\$ (61,669)	

### Source of Supply Expenses

	LRW	Dockham	Wildwood	12/31/2019
603 Miscellaneous Expenses	\$ 3,121	\$ 119	\$ 239	\$ 3,479
604 Rents	\$ 1,000	\$ -	\$ -	\$ 1,000
Total Source of Supply Operation	\$ 4,121	\$ 119	\$ 239	\$ 4,479
LRW pg 34, DS pg 63, WW pg 84	\$ 4,117	\$ 121	\$ 240	\$ 4,478
F-48 minus filing schedules 1	\$ 4	\$ (2)	\$ (1)	\$ 1

### Account 603 Miscellaneous Expenses - \$3,479

The 2019 balance is a decrease of 4% from the 2018 balance, and was verified to the general ledger:

	<u>Total</u>	<u>LRW</u>	<u>DS</u>	<u>WW</u>
603.01 Labor-Maintenance	\$ 913.73	\$ 786.00	\$ 19.11	\$108.62
603.02 Materials	\$1,499.81	\$1,396.33	\$101.74	\$ 1.74
603.03 Contract Services	<u>\$1,065.00</u>	<u>\$ 935.00</u>	<u>\$ -0-</u>	<u>\$130.00</u>
	\$3,478.54	\$3,117.33	\$120.85	\$240.36

The 603.01 Labor activity is the sum of 18 entries posted on 12/31/2019 that allocated 4<sup>th</sup> quarter work order labor. Refer to the Payroll section for additional Labor details.

Account 603.02, Materials is the sum of ten entries. Audit selected two specific entries for review:

\$621.85 posted 06/04/2019 paid to Water Industries, Inc. for well maintenance at division 15, LOV

\$540.00 posted 12/31/2019 as a reclassification from CWIP relative to division 09, WG

Account 603.03, Contract Services is the sum of eight entries, paid to LRW Water Services (excavation at Far Echo Harbor), Guy Shannon (welding services), Kevin and Abbie Hickey (snow plow), and Richard MacNeill (materials).

#### Account 604 Rents - \$1,000

The annual Rent expense was unchanged from 2018 to 2019. The figure represents rent paid to Deer Cove North Corporation for annual rent pumped from the Deer Cove wells for 2019. The one entry was posted 01/02/2019, specifically for division 14, Deer Cove.

#### Pumping Expenses

	LRW	Dockham	Wildwood	12/31/2019
623 Fuel or Power Purchased for Pumping	\$ 90,059	\$ 4,678	\$ 3,464	\$ 98,201
624 Pumping Labor and Expenses	\$ 1,498	\$ 280	\$ -	\$ 1,778
630 Maintenance Supervision and Engineering	\$ 7,067	\$ 2,730	\$ 183	\$ 9,980
631 Maintenance of Structures and Improvements	\$ 9,018	\$ -	\$ -	\$ 9,018
633 Maintenance of Pumping Equipment	\$ 1,757	\$ 250	\$ -	\$ 2,007
Total Pumping Expenses	\$ 109,399	\$ 7,938	\$ 3,647	\$ 120,984
LRW pg 34, DS pg 63, WW pg 84	\$ 109,180	\$ 8,047	\$ 3,757	\$ 120,984
F-48 minus filing schedules 1	\$ 219	\$ (109)	\$ (110)	\$ -

#### Account 623 Fuel or Power Purchased for Pumping - \$98,201

Account 623 reflects a 3% increase over the 2018 year-end balance. Audit verified the 2019 year-end figure to the general ledger account 623. Activity in the account reflected monthly payments to Eversource, NHEC, and the town of Wolfeboro. Specifically:

Wolfeboro	12 entries for division 05-HVS	\$ 2,856.23 one meter
NHEC	13 entries for division 01-FEH	\$ 3,073.34 one meter, one adjustment \$71
NHEC	52 entries for division 02-PS	\$22,383.35 four meters
NHEC	24 entries for division 03-WP	\$ 3,330.43 two meters
NHEC	12 entries for division 04-WVG	\$ 4,525.44 one meter
NHEC	11 entries for division 05-HVS	\$ 1,751.98 one meter
NHEC	12 entries for division 08-DR	\$ 3,981.65 one meter
NHEC	1 entry for division 09-WG	\$ 271.45 should be for division 10
NHEC	12 entries for division 10-ELW	\$ 3,273.53 one meter
NHEC	12 entries for division 13-175E	\$ 3,775.96 one meter
NHEC	1 entry for division 14-DC	\$ 211.90 only one entry-see Eversource
NHEC	6 entries for division 50-Admin	\$ 1,917.86 one meter
Eversource	12 entries for division 06-WC	\$ 2,117.49 one meter
Eversource	12 entries for division 07-PC	\$ 3,865.26 one meter
Eversource	11 entries for division 09-WG	\$ 4,059.85 two meters
Eversource	11 entries for division 11-BH	\$ 2,374.35 one meter
Eversource	12 entries for division 12-TWW	\$ 4,497.77 one meter
Eversource	11 entries for division 14-DC	\$ 2,166.02 one meter see NHEC above
Eversource	24 entries for division 15-LOV	\$ 9,057.09 two meters
Eversource	12 entries for division 16-IM	\$ 4,570.98 one meter
Eversource	13 entries for division 17-GG	\$ 5,786.76 one meter
Eversource	23 entries for division 18-DS	\$ 4,677.70 two meters-under by \$339.13
Eversource	14 entries for division 19-WW	\$ 3,463.74 one meter-\$339.13 sb #18.
\$200.05 sb 09-WG		
Premier Pump & Supply, Inc.	1 entry div. 06-WC	\$ 210.47 mispost
Total account 623 for 2019		\$98,200.60

NHEC 02-PS has electric meters at four locations. Audit noted twelve entries for two meter locations, but thirteen entries for two other locations. Audit requested clarification of the meter locations for NHEC accounts:

6007023800 HB Mount Roberts Water Station includes twelve entries  
 6007473900 Route 109 Mount Roberts Storage Tank Control House includes twelve entries  
 5185137010 Shangri-La Well Station Pump invoice for **01/01/2019 \$29.32** should be excluded  
 5190160510 Paradise Drive Well Station Pump invoice for **01/01/2019 \$691.82** should be excluded

05/06/2019 \$210.47 was paid to Premier Pump & Supply, Inc. for a 3 HP control box and bulk head fitting for division 06-WC. The invoice and materials purchased are reasonable, but **should have been posted to account 633**. The amount is not material and does not change the overall Operations and Maintenance expense total.

Audit also requested documentation for:

05/23/2019 NHEC 10-ELW \$510.80 was verified to the invoice, but should have been identified as division 02-Paradise Shores.  
 08/28/2019 Eversource 09-WG \$504.40 was verified to the invoice, but should have been identified as division 19-Wildwood.  
 01/11/2019 Eversource 17-GG \$170.64 was verified to the invoice.

To summarize, the test year, account 623 Fuel or Power Purchased for Pumping - \$98,201 should be adjusted as:

	<u>LRW</u>	<u>DS</u>	<u>WW</u>	<u>Total</u>	
	\$90,059.16	\$4,677.70	\$3,463.74	\$98,200.60	
1/1/2019	\$ (29.32)			\$ (29.32)	
1/1/2019	\$ (691.82)			\$ (691.82)	
Premier Pump	\$ (210.47)			\$ (210.47)	
Mispost	\$	\$ 339.13	\$ (339.13)	\$ -0-	
Mispost	\$ 200.05		\$ (200.05)	\$ -0-	
	<u>\$89,327.60</u>	<u>\$5,016.83</u>	<u>\$2,924.56</u>	<u>\$97,268.99</u>	<b>Audit Issue #8</b>

Account 624 Pumping Labor and Expenses - \$1,778

In 2018, the 624 account had a zero balance. Activity in the account reflected adjustments to 3<sup>rd</sup> quarter work orders W3 2019 on September 30, 2019 and 4<sup>th</sup> quarter work order adjustments posted on December 31, 2019. Miscellaneous pump related work for several divisions was noted among the seventeen entries. The balance in the account posted to the divisions as follows:

LRW	\$1,497.92
Dockham	\$ 280.00
Wildwood	\$ -0-
Total	\$1,777.92

Refer to the Payroll section of this report for Labor related details.

Account 630 Maintenance Supervision and Engineering - \$9,980 less \$2,335 = \$7,645

Account 630 demonstrated a reduction of 14% over the 2018 year-end balance. Of the 111 entries, 105 were noted as quarterly adjustments to work orders regarding “checking pump house”. Each of those entries was immaterial. Four entries netting to zero were identified as allocation of “3% 50-Admin” for \$0.73 out of division 50 and into divisions 18-DS and 19-WW.

Two entries appear to be non-recurring. See **Audit Issue #7:**

\$1,210.00 posted 2/18/2019 from Lewis Engineering PLLC, described as “*close final as-built plans for DS ACAD plan sets*”.

\$1,125.00 posted 4/17/2019 from Lewis Engineering PLLC, described as “*Tech services to respond to data requests*”.

As a result of the non-recurring entries, for rate-case purposes, the total for account 630 should be reduced by \$2,335.

Audit verified the divisional postings and summarizes the recommended filing adjustments as:

	<u>General</u>	<u>Recommended</u>	<u>Net for Filing</u>
	<u>Ledger</u>	<u>Adjustment</u>	
LRW	\$7,065.45	\$ -0-	\$7,065.45
Dockham	\$2,730.78	\$(2,335.00)	\$ 395.78
Wildwood	\$ 184.16	\$ -0-	\$ 184.16
	<u>\$9,980.39</u>	<u>\$(2,335.00)</u>	<u>\$7,645.39</u>

Account 631 Maintenance of Structures and Improvements - \$9,018

Account 631 shows an increase of 23% over the 2018 year-end balance. Of the 31 entries to the account, four summing to \$4,200 for the removal of trees, and two that sum to \$2,675 relate to pump station upgrades. The remaining entries were small dollar items and allocations of the quarterly work orders. The divisional split was verified to be:

LRW	\$8,982.09
Dockham	\$ 17.97
Wildwood	<u>\$ 17.97</u>
	\$9,018.03

Audit requested clarification of the 12/31/2019 LRW Water Services, Inc. invoices for pump station upgrades:

\$1,400.00	– Pete 28 hours
\$1,275.00	– Brandon 25.5 hours

Both entries were supported with a 12/31/2019 invoice for work done during May 2019 at Wentworth Cove. The work was installation of electrical service, switching over the service, trench and site cleaning. While this specific location will not require similar upgrades as regular maintenance, any one of the other divisions may.

Account 633 Maintenance of Pumping Equipment - \$2,007

Account 633, at year-end 2018 reflected a balance of \$3,819. The 2019 activity reflected 16 entries totaling \$2,007.35. Entry descriptions include quarter one work order allocations that sum to \$521.50; three entries dated 4/8/2019 were for 3/21/2019 adjustment of drives, billed from LRW Water Service which worked alongside Premier Pump & Supply. The total of those entries is \$400.00. Four entries for transducers and a line reactor, purchased from RE Prescott Co., Inc., sum to \$1,085.50. The divisional split was verified to be:

	<u>GL</u>	<u>Reclassification</u>	<u>Adjusted</u>
LRW	\$1,690.24	\$210.47 misposted to account 623	\$1,900.71
Dockham	\$ 283.34		\$ 283.34
Wildwood	<u>\$ 33.77</u>		<u>\$ 33.77</u>
	\$2,007.35		\$2,217.82

Water Treatment Expenses

	LRW	Dockham	Wildwood	12/31/2019
641 Chemicals	\$ 847	\$ -		\$ 847
642 Operation Labor and Expenses	\$ 6,544	\$ 530	\$ 399	\$ 7,473
643 Miscellaneous Expenses	\$ 26,161	\$ 5,546	\$ 1,545	\$ 33,252
652 Maintenance of Water Treatment Equipment	\$ 3,295	\$ -	\$ -	\$ 3,295
Total Water Treatment Expenses	\$ 36,847	\$ 6,076	\$ 1,944	\$ 44,867
LRW pg 34, DS pg 63, WW pg 84	\$ 36,700	\$ 6,149	\$ 2,017	\$ 44,866
F-48 minus filing sshedules 1	\$ 147	\$ (73)	\$ (73)	\$ 1

Account 641 Chemicals - \$847

Account 641 reflected three entries during the test year. For the year ended 2018, there was no activity in the account. The activity reflected purchases from RE Prescott Co., Inc. for:

Sterling CP-35 5 gallon phosphate blend	for 01-FEH	02/06/2019	\$320.60
CP-35 5 gallon orthophosphate	for 01-FEH	09/11/2019	\$320.60
Potassium Carbonate	for 14-DC	10/09/2019	<u>\$206.44</u>
			\$847.44

Account 642 Labor-Treatment - \$7,473

The 2019 year-end figure represents an increase over the 2018 balance of \$1,523, or 26%. Audit reviewed the activity in the account and noted 180 individual work order transactions, averaging \$41.52. Refer to the Payroll section of this report for information related to Labor. Audit verified the divisional split to the general ledger:

LRW	\$6,515.88
Dockham	\$ 544.05
Wildwood	<u>\$ 413.10</u>
	\$7,473.03

Account 643 Miscellaneous Expenses - \$33,252

The 2019 balance is an increase of 94% over the 2018 year-end balance. Both balances were included on Schedule 1C of the filing within the file "20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf". Audit tied the totals to the following accounts:

	2019 Balance	2018 Balance	Change
643.01 Materials	\$ 6,696.50	\$ 5,747.18	\$ 949.32
643.02 Water Tests	<u>\$26,555.00</u>	<u>\$11,435.00</u>	<u>\$15,120.00</u>
	\$33,251.50	\$17,182.18	\$16,069.32

Activity in 2018 in account 643.01 showed 34 entries, averaging \$169.03.

Activity in 2018 in account 643.02 included 211 entries averaging \$54.19.

The divisional split in the general ledger was verified to be:

	<u>#643.01</u>	<u>#643.02</u>	<u>Total 643</u>
LRW	\$5,827.96	\$20,218.00	\$26,045.96
Dockham	\$ 811.32	\$ 4,792.00	\$ 5,603.00
Wildwood	<u>\$ 57.22</u>	<u>\$ 1,545.00</u>	<u>\$ 1,602.22</u>
Totals	\$6,696.50	\$26,555.00	\$33,251.50

From the 19 entries booked to account 643.01 during the test year, two were selected for testing:

Posted to the general ledger on 04/03/2019, bill #466151 for \$1,588.80 from RE Prescott Co., Inc. for division 09- WG, was traced to the invoice which included a line for 80 pallets of fifty



50 pound bags of Georgia Marble salt. The balance of the invoice, \$308.91, for a variety of tubes, gravel, etc., posted to account 662.03.

Another invoice from RE Prescott, dated 04/12/2019, bill #466895 in the amount of \$1,295.65 was booked to the general ledger 4/12/2019 to division 50. The details of the invoice showed the purchase of three WIKA C-10 transmitters 0-5 PSI and two WIKA C-10 transmitters 0-100 PSI. The price was \$259.13 per transmitter.

During the test year there were 250 entries booked to account 643.02, all invoiced from Eastern Analytical, Inc. Audit selected the following to review:

11/11/2019 Bill 203284 Eastern Analytical Inc. 18- DS \$1,472.00 verified to the invoice for testing for nitrate, PFAS EPA method 537 mod (4 compounds), SOC, VOC trip blank and overnight shipping and handling to the sub-lab;

09/13/2019 Bill 200718 Eastern Analytical Inc. 17- GG \$1,037.00 verified to the invoice for NH PWS IOC requirements, nitrate, cyanide, SOC, and VOC;

02/22/2019 Bill 192847 Eastern Analytical Inc. 11- BH \$1,692.00 was verified to the invoice for testing for nitrate, arsenic, SOC, and VOC;

01/14/2019 Bill 191621 Eastern Analytical Inc. 18- DS \$1,201.00 was verified to the invoice for NH PWS IOC requirements, nitrate, coliform MPN, E-coli MPN, uranium ICPMS, subcontract gross alpha KNL, subcontract radium, EAI SOC, EAI VOC.

#### Account 652 Maintenance of Water Treatment Equipment - \$3,295

During the test year there were eleven entries, all of which were allocations of work orders. There was no activity in the account during 2018. The test year activity was the result of more appropriate accounting and more specific system work. Audit selected one entry for detailed review:

12/31/2019 Journal Entry Adj WO Q4 02- PS Leak-system -Split- \$1,264.33 The journal entry is one of 51 specific entries in a large posting that sums to \$8,399.93, allocating the fourth quarter work orders among several accounts and divisions.

The balance was reflected on the general ledger for the divisions as:

LRW	\$3,290.81
Dockham	\$ 2.10
Wildwood	<u>\$ 2.10</u>
	\$3,295.01

**Transmission and Distribution Expenses**

	LRW	Dockham	Wildwood	12/31/2019
662 Transmission and Distribution Lines Expenses	\$ 156,378	\$ 1,471	\$ 1,078	\$ 158,927
665 Miscellaneous Expenses	\$ 2,587	\$ -	\$ -	\$ 2,587
671 Maintenance Supervision and Engineering	\$ 2,367	\$ -	\$ -	\$ 2,367
673 Maintenance of Trans and Distribution Mains	\$ 54,302	\$ 110	\$ 132	\$ 54,544
675 Maintenance of Services	\$ 1,281	\$ -	\$ -	\$ 1,281
676 Maintenance of Meters	\$ 3,463	\$ -	\$ 16	\$ 3,479
678 Maintenance of Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Total Transmission and Distribution Expenses	\$ 220,378	\$ 1,581	\$ 1,226	\$ 223,185
LRW pg 34, DS pg 63, WW pg 84	\$ 212,995	\$ 5,273	\$ 4,917	\$ 223,185
F-48 minus filing schedules 1	\$ 7,383	\$ (3,692)	\$ (3,691)	\$ -

**Account 662 Transmission and Distribution Lines Expenses - \$158,927**

The 2019 balance represents a 28% increase over the 2018 ending balance. Audit verified the total to the following:

	<u>2019 balances</u>	<u>2018 balances</u>	<u>change</u>
662.01 Labor-T&D	\$ 43,948.67	\$ 39,383.73	\$ 4,564.94
662.02 Materials	\$ 42,702.09	\$ 16,379.30	\$ 26,322.79
662.03 Contract Services	\$ -0-	\$ 633.86	\$ (633.86)
662.04 Equip Repair/Rental	\$ 9,491.19	\$ 15,995.00	\$ (6,503.81)
662.05 Vehicle Fuel	\$ 32,657.57	\$ 25,437.82	\$ 7,219.75
662.06 Vehicle Maintenance	\$ 12,457.11	\$ 10,520.85	\$ 1,936.26
662.07 Vehicle Registration	\$ 4,518.10	\$ 4,155.80	\$ 362.30
662.08 Telemetry Telephone	\$ 12,090.00	\$ 11,400.00	\$ 690.00
662.09 Misc. Line Expense	\$ 1,062.72	\$ 179.74	\$ 882.98
Total 662	\$158,927.45	\$124,086.10	\$34,841.35

Audit reviewed each account:

662.01 Labor-T&D \$43,948.67 increased from the 2018 year-end balance of \$39,383.73. The 252 journal entries in the 2019 account activity posted work order labor monthly. Refer to the Payroll portion of this report. The balance was reflected on the general ledger for the divisions as:

LRW	\$42,544.33
Dockham	\$ 596.73
Wildwood	\$ 807.61
	<u>\$43,948.67</u>

662.02 Materials \$42,702.09 increased from the 2018 balance of \$16,379.30. The balance was reflected on the general ledger for the divisions as:

LRW	\$40,141.05
Dockham	\$ 1,372.46
Wildwood	\$ 1,188.58
	<u>\$42,702.09</u>

Audit reviewed the 87 journal entries and selected four for detailed review:

04/17/2019 Water Industries, Inc. 50- Admin \$2,320.46 verified to the invoice for 2 pitless (LF), 3 check valves, 12 curb boxes, 3 6" perm gaskets, 6 ball stops, and 1 SB dresser coupling;

06/11/2019 Water Industries, Inc. 50- Admin \$2,370.28 verified to the invoice for male adapters, pipe, and ball stops;

09/20/2019 EJP (Everett J Prescott) 50- Admin \$1,913.40 verified to the invoice for a valve box cover and box top extensions;

10/22/2019 Water Industries, Inc. 50- Admin \$1,769.30 verified to the invoice for stainless steel nut/bolt kit, perm gaskets brass insert couplings, brass comb, brass adapters, brass insert couplings, stainless steel insert coupling and brass saddles.

662.03 Contract Services reflected \$ -0- at year-end 2019, down from an immaterial \$633.86 at year-end 2018. Further review was not conducted.

662.04 Equip Repair/Rental \$9,491.19 reflected a decrease from the 2018 year-end balance of \$15,995.00. The 2019 balance was reflected on the general ledger for the divisions as:

LRW	\$8,945.21
Dockham	\$ 272.99
Wildwood	<u>\$ 272.99</u>
	\$9,491.19

Audit reviewed the account activity and selected three specific entries for detailed review:

02/06/2019 Bill 102056 LRW Water Services, Inc. 50- Admin \$3,600.00. The figure was verified to an invoice for annual skid steer rental. The skid steer was not noted as part of the affiliate agreement.

02/06/2019 Bill 102056 LRW Water Services, Inc. 50- Admin \$4,500.00

This figure was verified to an annual Vermeer vac yearly fee. The Vermeer vac is not part of the affiliate agreement. Both entries were included on the same LRW Water Service, Inc. invoice #102056.

03/19/2019 Utilitronics invoice totaling \$278.66 for rebuilding battery assembly chassis for a Schonstedt GA-52B (pipe locator), replaced batteries, and replaced housing with used part. Field tested with all parts performing as necessary. The repairs were needed due to the device being left outside overnight.

662.05 Vehicle Fuel \$ 32,657.57 represented an increase over the 2018 balance of \$25,437.82. The 2019 balance was reflected on the general ledger for the divisions as:

LRW	\$30,698.11
Dockham	\$ 979.73
Wildwood	<u>\$ 979.73</u>
	\$32,657.57

Audit reviewed the activity in the account and noted 77 entries for Irving Oil Marketing, Inc. and Skelley's Market. Skelley's is a convenience store and gas station within the neighborhood of Lakes Region. Audit selected one invoice for review:

09/01/2019 Bill 33085668 Irving Oil Marketing, Inc. 50- Admin \$1,014.63 was verified to the invoice number indicated, as vehicles owned by Lakes Region. The total invoice was \$2,833.70, with the remainder of the invoice paid by LRW Water Services.

Average gas price in 2019 was \$2.31 and for 2018 was \$2.45 per gallon (per an article in the Eagle Times). Average diesel price in 2019 was \$2.47 vs. \$2.60 in 2018 according to the NH Department of Transportation.

662.06 Vehicle Maintenance \$12,457.11 is the total of 54 journal entries, and represents an increase over the 2018 year-end balance of \$10,520.85. The general ledger shows the division totals as:

LRW	\$11,709.69
Dockham	\$ 373.71
Wildwood	<u>\$ 373.71</u>
	\$12,457.11

Audit reviewed the activity and verified entries related to auto supply stores. Two entries were selected for review:

02/25/2019 Expense Northern Tire and Alignment, Inc. 50- Admin \$1,083.90 was verified to an invoice for four Toyo Open Country AT2 tires, mounted and balanced, and tire disposal fee, for the 2018 Ford F250 Super Duty.

05/21/2019 Expense bill #45932 Northern Tire and Alignment, Inc. 50- Admin \$1,001.48 was verified to an invoice for four Toyo Open Country AT2 tires, mounted and balanced, for the Ford F350 Super Duty.

662.07 Vehicle Registration \$4,518.10 2019 balance increased over the 2018 balance of \$4,155.80. There were nine entries in the account, the largest, \$3,392.93 was selected for review. The amount posted on 06/11/2019 for the Town of Moultonborough - Tax Collector, to division 50- Admin.

Additional entries during the year were related to registrations for a new trailer, 2020 Fell FT 161T \$513.33, and 2019 Ford F-150 \$392. The 2019 Ford replaced a 2014 pick-up truck that had been registered for the year for \$204.70. That registration expense will be non-recurring. However, the full year registration for the 2019 Ford F-150 will be higher than \$392. Audit compared the registration details to the continuing property records. Three trailers listed on the continuing property records were not included in the registration expense. Audit requested clarification and was told they should have been retired. Refer to the Plant section of this report for additional details.

The general ledger reflects the balance among the divisions as:

LRW	\$4,247.02
Dockham	\$ 135.54
Wildwood	<u>\$ 135.54</u>
	\$4,518.10

Each of the Dockham and Wildwood figures represents 3% of the total account balance.

662.08 Telemetry Telephone \$12,090.00 expense total incurred in 2019 represents an increase over the 2018 balance of \$11,400.00. The spread of the cost among the divisions was noted in the general ledger as:

LRW	\$11,049.00
Dockham	\$ 730.50
Wildwood	<u>\$ 310.50</u>
	\$12,090.00

Audit reviewed the 102 journal entries in the 2019 account activity. The monthly entries represent the expensing of the annual prepayment made to Generating Solutions, which is paid at beginning of year. An invoice for \$10,410 dated 12/11/2018 for calendar year 2019 coverage was reviewed and indicated:

GS300 monitoring service for fifteen specific systems,	\$ 6,300
GS300 monitoring service for one spare device	\$ 210
GS400 monitoring service for five systems,	\$ 3,600
GS400 monitoring service for Wildwood for five months	<u>\$ 300</u>
	\$10,410

As new telemetry equipment is purchased, that equipment is added to the subscription, pro-rated for the year. The offset is credited to the prepaid account 162.03, Prepaid Monitoring. Details regarding the expense and prepaid accounts are discussed in the Prepaid portion of this report.

662.09 Misc. Line Expense total of \$1,062.72 is a significantly higher balance than the prior year, \$179.74. Of the nine entries noted in the account, Audit selected one for review:

02/12/2019 Bill 62023643 F. W. Webb Company 50- Admin 231 Accounts Payable (A/P) \$664.54 This figure was verified to an invoice dated 2/12/2019 from F.W. Webb for fourteen line items of specific small dollar items such as fittings, adaptors, etc.

The general ledger demonstrated the total among the divisions for account 662.09 as:

LRW	\$1,007.04
Dockham	\$ 27.84
Wildwood	<u>\$ 27.84</u>
	\$1,062.72

The Dockham and Wildwood represent a rounded 3% of the total account.

Account 663 Meter Expenses - \$0

There were only two entries in the account during the test year. One debit in April for \$72.35 was then reversed in May.

Account 665 Miscellaneous Expense \$2,587

Account 665 reflected an increase of 354% over the 2018 year-end balance. The total is the sum of:

Account 665 Miscellaneous Expense	\$2,517.96
Account 665.02 Laboratory Testing	<u>\$ 69.00</u>
	\$2,586.96

By division, the general ledger reflected:

	<u>Account 665</u>	<u>Account 665.02</u>	<u>Total Account 665</u>
LRW	\$2,428.10	\$69.00	\$2,497.10
Dockham	\$ 44.93	\$ -0-	\$ 44.93
Wildwood	<u>\$ 44.93</u>	<u>\$ -0-</u>	<u>\$ 44.93</u>
	\$2,517.96	\$69.00	\$2,586.96

Audit selected two of the 21 journal entries from account 665 to review in detail:

01/28/2019 Bill 4584 Bruce Robinson Company 50- Admin 231 Accounts Payable (A/P) \$676.80 was verified to an invoice for 22.56 tons of salt/sand mix to be used in the yard.

1/29/2019 Bill 102045 LRW Water Services, Inc. 50- Admin 231 Accounts Payable (A/P) \$820.75 was verified to an invoice dated 1/29/2019 for salt/sand mix.

There was one entry in account 665.02 which was not reviewed due to the immateriality of the account.

Account 671 Maintenance of Structures and Improvements - \$2,367

The total amount in account 671 represents an increase of 1,840% over the \$122 year-end 2018 balance. While the increase is significant, the dollar amount is not. Audit reviewed the eleven journal entries within the account and selected one for specific review:

03/28/2019 Bill 32819 W. Caleb Johnson Builder 09- WG \$1,322.37 was verified to an invoice dated 3/28/2019 for *“labor and materials to cut out damaged plywood and replace with pressure treated plywood, patch in vinyl siding above side entry door, cut out section of ceiling plywood and inspect insulation in attic then replace plywood”* due to rotting wood. This type of expense is likely more routine than not, given the nature of the utility.

Audit verified the divisional representation on the general ledger:

LRW	\$2,321.82
Dockham	\$ 22.44
Wildwood	<u>\$ 22.44</u>
	\$2,366.70

Account 673 Maintenance of Transmission and Distribution Mains - \$54,544

The 2019 year-end balance within account 673 represents an increase of 133% over the 2018 balance. Both balances were included on Schedule 1C of the filing within the file "20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf". The 2019 balance is reflected in the general ledger, spread among the divisions as:

	<u>Per GL</u>	<u>Recommended Adjust</u>	<u>Recommended Total</u>
LRW	\$53,127.25	\$(1,805.00)	\$51,322.25
Dockham	\$ 697.57		\$ 697.57
Wildwood	\$ 719.19		\$ 719.19
	<u>\$54,544.01</u>	<u>\$(1,805.00)</u>	<u>\$52,739.01</u>

Audit reviewed the 2019 activity which included 134 journal entries. From that, the following were selected for detailed review:

01/04/2019 Bill 102028 LRW Water Services, Inc. 06- WC Leak repair \$1,025.00 was verified to an invoice detailing assistance with water leak repair at the Wentworth Cove division on 1/2/2019. The specifics were:  
 Labor 7 hours @ \$50 per hour \$ 350  
 14 yards 1 1/2" gravel \$ 275  
 Vermeer vac 4 hours @ \$100 per hour \$ 400  
\$1,025

01/04/2019 Bill 102030 LRW Water Services, Inc. 17- GG Leak repair \$1,805.00 was verified to an invoice detailing repair to a leak in the Gunstock Glen division on 12/13/2018. The invoice was dated 1/4/2019 and showed:  
 Labor 6 hours @ \$50 per hour \$ 300  
 Dump Truck 7 hours @ \$90 per hour \$ 630  
 Excavator 7 hours @ \$125 per hour \$ 875  
\$1,805 This invoice should have been accrued in 2018, and as a result, should be considered non-recurring for the test year. See **Audit Issue #7**

02/06/2019 Bill 102055 LRW Water Services, Inc. 05- HVS Leak repair labor \$1,925.00 was verified to an invoice dated 2/6/2019 for service provided as follows:  
 1/14/2019 pull well at Hidden Valley 7 hours @ \$50 per hour \$ 350  
 1/15/2019 repair leak at Hidden Valley 6 hours @ \$50 per hour \$ 300  
 1/15/2019 work w/Sabourn Electric lower pump station HVS 3 hrs @ \$50 \$ 150  
 1/16/2019 finish installing new drive and filter HVS 5 hours @ \$50 \$ 250  
 1/16/2019 work on leak detection 9 hours @ \$50 per hour HVS \$ 450  
 1/17/2019 repair leak at Hidden Valley 8.5 hours @ \$50 per hour \$ 425  
\$1,925

02/28/2019 Bill 121621 Premier Pump & Supply, Inc. 50- Admin \$1,402.20 was verified to an invoice for male adapters, female adapters, and couplings.

05/16/2019 Bill 128969 Water Industries, INC 50- Admin \$2,508.24 was verified to an invoice for balls stops and curb boxes.

06/12/2019 Bill 5548465 EJP (Everett J Prescott) 50- Admin \$1,503.66 was verified to invoice for a variety of couplings, all lead free.

06/30/2019 Journal Entry 6302019 07- PC To increase flow up to top of Plantation Rd \$2,586.39. The entry reclassified the amount out of the CWIP. Details supporting the total represent materials, plumbing, quick cap, and valve line check that had been posted to CWIP in May 2019.

07/23/2019 Bill 63860952 F. W. Webb Company 50- Admin stock \$1,151.36 was verified to an invoice for a wide variety of small dollar materials.

08/13/2019 Bill 130148 Water Industries, INC 50- Admin Brass insert coupling, adapter, comb, ball stop \$1,174.22 agrees with the invoice demonstrating the same materials listed in the general ledger entry.

08/19/2019 Bill 5585824 EJP (Everett J Prescott) 50- Admin stock \$1,050.40 for a variety of couplings, all lead-free.

#### Account 675 Maintenance of Services - \$1,281

Account 675 represents a decrease of 86% from the 2018 balance of \$9,462. Both balances were included on Schedule 1C of the filing within the file "20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf", however incorrectly identified as account 673. Activity in 2019 showed five entries, none of which was selected for review. The activity related to LRW consolidated systems:

03-WP	\$ 266.15
04 WVG	\$ 391.23
06-WC	<u>\$ 623.75</u>
	\$1,281.13

#### Account 676 Maintenance of Meters - \$3,479

Audit reviewed the 27 journal entries posted during the test year. The expense total is 356% higher than 2018. Both balances were included on Schedule 1C of the filing within the file "20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules.pdf", however incorrectly identified as account 673. One entry was selected for specific review:

08/23/2019 Bill 478040 RE Prescott Co., INC. 09- WG 231 Accounts Payable (A/P) \$957.28 was verified to an invoice for the purchase of a circuit board to suit a 2" M2000 2" meter.

Overall, the activity posted to many of the consolidated divisions, and 3% of the division 50 portions were allocated to Dockham, division 18, and Wildwood, division 19 as follows:

LRW	\$3,442.26
Dockham	\$ 18.36
Wildwood	<u>\$ 18.36</u>
	\$3,478.98



Account 678 Maintenance of Miscellaneous Equipment - \$0

During 2019 there was no activity in account 678. However, in 2018 the account reflected \$6,656. The 2018 activity reflected demolition and clearing of debris from the house at Mt. Roberts well field.

Customer Accounts Expenses

	LRW	Dockham	Wildwood	12/31/2019
902 Meter Reading Expenses	\$ 10,618	\$ 222	\$ 126	\$ <b>10,966</b>
903 Customer Records and Collection Expenses	\$ 29,403	\$ -	\$ -	\$ <b>29,403</b>
904 Uncollectible Accounts	\$ 20,708	\$ 146	\$ -	\$ <b>20,854</b>
905 Miscellaneous Customer Accounts Expenses	\$ 1,161	\$ -	\$ -	\$ <b>1,161</b>
Total Customer Accounts Expenses	\$ 61,890	\$ 368	\$ 126	\$ <b>62,384</b>
LRW pg 34, DS pg 63, WW pg 84	\$ 60,055	\$ 1,286	\$ 1,043	\$ <b>62,384</b>
F-48 minus filing schedules 1	\$ 1,835	\$ (918)	\$ (917)	\$ -

Account 902 Meter Reading Expenses - \$10,966

The 2019 balance is a 6% reduction from the 2018 balance. Audit reviewed the 167 journal entries, noting that monthly entries to the specific divisions were posted. These entries are all labor related. Refer to the Payroll portion of this report.

The division spread of the overall balance as of 2019 is as follows:

LRW	\$10,614.30
Dockham	\$ 223.89
Wildwood	\$ 127.58
	<u>\$10,965.77</u>

Account 903 Customer Records and Collection Expenses - \$29,403

For year-end 2019, the expense total of account 903 represents a 14% decrease from 2018. Audit verified the totals to the following:

	2019	2018	change
903.01 Labor	\$24,602.76	\$28,156.48	\$(3,553.72)
903.02 Postage	<u>\$ 4,800.00</u>	<u>\$ 4,802.76</u>	<u>\$ (2.76)</u>
	\$29,402.76	\$32,959.24	\$(3,556.48)

By division, the 2019 balance is reflected in the general ledger as:

	<u>Account 903.01</u>	<u>Account 903.02</u>	<u>Total 903</u>
LRW	\$23,126.60	\$4,512.00	\$27,638.00
Dockham	\$ 738.08	\$ 144.00	\$ 882.08
Wildwood	<u>\$ 738.08</u>	<u>\$ 144.00</u>	<u>\$ 882.08</u>
	\$24,602.76	\$4,800.00	\$29,402.16

Refer to the Payroll section of the report for information relating to Labor. Postage costs represent Pitney Bowes' \$400 worth of postage. The monthly amount pre-buys the postage so the Company does not run out of available postage.

Account 904 Uncollectible Accounts - \$20,854

Audit noted that the balance for the test year is a 720% increase over the 2018 year-end. There were 37 entries to the account in 2019, with 34 of those posted on 12/31/2019. Activity in 18 divisions was noted, and included:

Write-offs	\$18,186.71	seven divisions
FB Write-offs	\$ 3,558.81	eleven divisions
Net Adj. Logics and Quickbooks	\$ (426.98)	seventeen divisions
Uncashed refunds	<u>\$ (264.46)</u>	two customer refund checks from 2017
Total	\$20,854.08	

Write-offs are those current customers who have failed to pay their bill. FB Write-offs represent the final bills issued to customers who did not pay that final bill when the property was sold.

Logics is used for the billing. QuickBooks is used for the general ledger and payroll. The systems are not linked, thus resulting in minor adjustments that have to be manually entered into QuickBooks.

By division, the general ledger detail reflects:

	<u>LRW</u>	<u>Dockham</u>	<u>Wildwood</u>	<u>Total</u>
Write-offs	\$18,186.71	\$ -0-	\$-0-	\$18,186.71
FB Write-offs	\$ 3,358.80	\$ 0.01	\$-0-	\$ 3,358.81
Net Adj. Logics, QuickBooks	\$ (573.26)	\$146.28	\$-0-	\$ (426.98)
Uncashed refunds	<u>\$ (264.46)</u>	<u>\$ -0-</u>	<u>\$-0-</u>	<u>\$ (264.46)</u>
Total	\$20,707.79	\$146.29	\$-0-	\$20,854.08

Account 905 Miscellaneous Customer Account Expense - \$1,161

Audit noted the 2019 balance of account 905 is 25% less than the 2018 balance. The 2019 divisional split on the general ledger was noted to be:

LRW	\$1,093.98
Dockham	\$ 33.27
Wildwood	<u>\$ 33.27</u>
	\$1,160.52

Audit selected one entry to review:

12/31/2019 Journal Entry 12312019OC 50- Admin One Call YE Expense-Split-\$1,109.02. The entry was supported with a report from One-call with an expiration date of 10/09/2020 that reflected 6,565 call credits available. The entry was also supported with a running credits available, credits used, credits purchased. The \$1,109.92 represents 7,810 credits purchased at \$0.1426 each. The rolling calculation of available credits calculated the

prepayment to be \$936.18. That balance was verified to account 162.02. Refer to the Prepaid section of this report.

### Administrative and General Expenses

	LRW	Dockham	Wildwood	12/31/2019
920 Administrative and General Salaries	\$ 253,693	\$ 89	\$ 59	\$ <b>253,841</b>
921 Office Supplies and Other Expenses	\$ 18,160	\$ -	\$ -	\$ <b>18,160</b>
923 Outside Services Employed	\$ 33,782	\$ -	\$ -	\$ <b>33,782</b>
924 Property Insurance	\$ 39,519	\$ -	\$ -	\$ <b>39,519</b>
926 Employee Pension and Benefits	\$ 58,990	\$ -	\$ -	\$ <b>58,990</b>
928 Regulatory Commission Expenses	\$ 42,134	\$ -	\$ 54	\$ <b>42,188</b>
930 Miscellaneous General Expenses	\$ 68,800	\$ 300	\$ 301	\$ <b>69,401</b>
Total Administrative and General Expenses	\$ 515,078	\$ 389	\$ 414	\$ <b>515,881</b>
LRW pg 34, DS pg 63, WW pg 84	\$ 487,453	\$ 14,202	\$ 14,227	\$ <b>515,882</b>
F-48 minus filing sschedules 1	\$ 27,625	\$ (13,813)	\$ (13,813)	\$ (1)

### Account 920 Administrative and General Salaries - \$253,841

Audit noted that the test year balance is 6% higher than 2018. The overall total was verified to the following:

	2019	2018
920.01 Field Staff Other	\$ 177,250.60	\$154,185.64
920.01a Work Order Dist.	\$(106,810.65)	\$(95,600.06)
920.02 Administration	\$ 105,114.41	\$104,175.26
920.03 Officer	\$ 78,287.05	\$ 77,093.92
	\$ 253,841.41	\$239,854.76

Refer to the Payroll section of this report. The general ledger reflects the 2019 total by division as:

	Total 2019	LRW	DS	WW
920.01 Field Staff Other	\$ 177,250.60	\$ 166,615.56	\$ 5,317.52	\$ 5,317.52
920.01a Work Order Dist.	\$(106,810.65)	\$(100,438.14)	\$(3,171.42)	\$(3,201.09)
920.02 Administration	\$ 105,114.41	\$ 98,807.55	\$ 3,153.43	\$ 3,153.43
920.03 Officer	\$ 78,287.05	\$ 73,589.83	\$ 2,348.61	\$ 2,348.61
	\$ 253,841.41	\$ 238,574.80	\$ 7,648.14	\$ 7,618.47

### Account 921 Office Supplies and Other Expenses - \$18,160

Audit noted that there was no balance for 2018. Prior to 2019, the Company booked Office Supplies to account 930.10 which, for 2018, showed a total expense balance of \$15,503.20. The general ledger shows the division totals for 2019 as:

LRW	\$17,080.15
Dockham	\$ 540.17
Wildwood	\$ 540.17
	\$18,160.49

There were only five entries in the account in 2019. Four were year-end allocations of Admin costs spread to divisions 18 and 19, which net to zero. One year-end adjusting entry in the amount of \$18,160.49 debited account 921 and credited account 930.10, Office/Other Expenses. The amount represents the 97 entries that had been booked to 930.10 during the year. The activity related to 30 individual entities for a variety of items such as internet service, postage meter lease, uniforms, envelopes, miscellaneous office furniture of minimal value, answering services. The average of the activity was \$187.22, with a range from less than \$10 to \$1,023.86, paid to BFM, Inc. for double window envelopes.

Account 923 Outside Services Employed - \$33,782

The 2019 balance of account 923 is 43% lower than 2018. Audit verified the total for each year to the following accounts:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
923.01 Accounting	\$12,421.76	\$15,874.08	\$ (3,452.32)
923.02 Computer Services	\$ 8,787.60	\$10,972.22	\$ (2,184.62)
923.03 Legal	<u>\$12,572.83</u>	<u>\$32,003.81</u>	<u>\$(19,430.98)</u>
	\$33,782.19	\$58,850.11	\$(25,067.92)

By division, the 2019 balances were on the general ledger as:

	<u>2019</u>	<u>LRW</u>	<u>DS</u>	<u>WW</u>
923.01 Accounting	\$12,421.76	\$11,676.46	\$372.65	\$372.65
923.02 Computer Services	\$ 8,787.60	\$ 8,260.34	\$263.63	\$263.63
923.03 Legal	<u>\$12,572.83</u>	<u>\$12,286.23</u>	<u>\$143.30</u>	<u>\$143.30</u>
	\$33,782.19	\$32,223.03	\$779.58	\$779.58

Account 923.01 reflected activity during the test year relating to invoices from Leone, McDonnell & Roberts for financial statement preparation and federal and state tax returns, which total \$9,395.93. Invoices from Stephen P. St. Cyr & Associates reflected activity relating to year-end, annual report, plant retirement, and miscellaneous. Those invoices total \$3,025.83. Three invoices were selected for review:

04/30/2019 \$4,080.00 Leone, McDonnell & Roberts. The invoice, dated 4/30/2019 was for services rendered in connection with the preparation of reviewed financial statements and preparation of Federal and State corporate income tax returns.

10/31/2019 \$874.93 Leone, McDonnell & Roberts for Thomas A Mason 1994 Trust. The invoice was addressed to the Trust, not to Lakes Region Water, as all of the other Leone, McDonnell & Roberts invoices were. Further, the description of the charges say "*balance forward \$862 plus finance charge \$12.93*". This invoice should be considered non-recurring, and should have posted below the line. See **Audit Issue #7**

12/31/2019 \$122.50 Stephen P. St. Cyr & Associates for APIC vs Dividend, CIAC was reviewed. The invoice describes the work performed as "*talking with Tom and Leah regarding the return of additional paid-in-capital vs. dividends, general year-end, and CIAC*". Refer to

the Dividends Declared portion of this report for details regarding the money paid to the sole shareholder.

Account 923.02 reflected the following activity during the test year, all of which posted to division 50-Admin, split to Dockham and Wildwood at year end for \$263.63 each:

Intuit-Payroll	\$ 420.00	Payroll
Intuit QuickBooks online	\$ 780.00	General Ledger
Lakes Region Computer	\$2,520.00	Software and Hardware support as needed
Logics, LLC	\$5,067.60	Billing system

Audit requested copies of the Intuit annual contract, and the Lakes Region Computer if applicable. The Intuit contracts were simply online registrations, thus no actual contract was available. Lakes Region Computer is used for support for both software and hardware as needed. The Company indicated that the Logics contract was reviewed in the previous rate case, and that the current use is not supported with a contract. Refer to the Plant in Service portion of this report.

Account 923.03 included activity such as review of subdivision issues, easements, personnel handbook, etc. Ten entries totaling \$10,206.17 relate to "Timber Trespass". The reference is to a lawsuit filed against Lakes Region Water several years ago, resulting from a logger who cut trees far outside the location requested by Lakes Region. Suit settled January 2020 and insurance paid the Bank of New Hampshire as Trustee of the Markus Foundation (lot owner). As a result, the \$10,206 should be considered as a non-recurring expense. **See Audit Issue #7**

#### Account 924 Property Insurance - \$39,519

The 2019 balance represents an increase of 26% over the 2018 figure. Audit verified the reported total to:

924.01 Property Insurance	\$33,585.93	The Rowley Agency
924.02 Workers Compensation	<u>\$ 5,932.59</u>	see the <u>Payroll</u> section for details
	\$39,518.52	

The 2019 general ledger reflects both accounts, by division, as follows:

	<u>LRW</u>	<u>DS</u>	<u>WW</u>	<u>Combined</u>
924.01 Property Insurance	\$31,570.77	\$1,007.58	\$1,007.58	\$33,585.93
924.02 Workers Comp	<u>\$ 5,576.63</u>	<u>\$ 177.98</u>	<u>\$ 177.98</u>	<u>\$ 5,932.59</u>
	\$37,147.40	\$1,185.56	\$1,185.56	\$39,518.52

Audit requested and was provided with the insurance policy cover sheets and premium schedules for the insured periods of 5/15/2018 – 5/15/2019 and 5/15/2019 – 5/15/2020.

- Commercial Property coverage through Allied World Assurance Co. (US) Inc. includes blanket building coverage, blanket BPP, equipment breakdown, earthquake endorsement, with special coverage for new locations, direct damage for utility service income and expense, pollution, SCADA upgrades, contract penalties, contamination, property in transit, unintentional errors.
- Equipment Floater, through Allied World Assurance Co., Inc., covers equipment such as generators, mini-excavator, Pow R Mole, and leased/borrowed/rented equipment from

others, up to the total insured value. Deductibles for unscheduled equipment \$500, scheduled equipment \$1,000.

- Commercial Crime, also through Allied World Assurance Co., Inc. has a deductible of \$1,000 with coverage up to \$100,000.
- Commercial General Liability is part of the Allied World Assurance policy, and reflects limits ranging from \$10,000 to \$3,000,000. Included on the cover sheet are the Assurance company's duty to defend; broad definition of insured; fellow employee; per location aggregate; and blanket additional insured endorsement. The additional endorsements include: water and wastewater testing errors and omissions; failure to supply; waterborne asbestos; contract liability-railroads; and pollution.
- The commercial automobile policy, through Allied World Assurance lists the five pickup trucks and three trailers for the policy ending 2019, and six pickup trucks and three trailers for the policy ending 2020. The policy also includes the lenders who have an interest in the vehicles.
- Public Officials and Management Liability coverage included cost of defense inside/outside the limit of liability for privacy; employment practices includes third party discrimination; duty to defend, no intentional acts, assault and battery, or BI exclusion; privacy retroactive date to 5/15/2015
- Workers' Compensation policy covering waterworks operation, drivers, and clerical excludes Tom Mason as President. The '18 – '19 premium was \$4,803. For '19 – '20, the premium was \$4,906.
- The Umbrella policy reflects coverage limits of \$2,000,000 for the underlying insurance:
  - Auto liability
  - Hired and non-owned auto
  - Public officials and management liability
  - Employer's liability
  - Employment practices
  - Employee benefit plans
  - General liability
- For the 2019 – 2020 period, the insurance also include cyber, data risk, and media liability. For the 2018-2019 policy, cyber was included within the Public Officials and Management Liability portion of the policy.

The premium summary reflected:

<u>Policy Type</u>	<u>'18-19</u>	<u>'19-20</u>
Cyber	\$ -	\$ 1,713.00
Cyber 3% tax		\$ 51.39
Property	\$ 9,193.00	\$ 9,635.00
Policy Fee	\$ 100.00	\$ 100.00
Broker Fee	\$ 250.00	\$ 1,100.00
3% NH Sales Tax	\$ 275.79	\$ 289.05
Commercial Crime	\$ 250.00	\$ 250.00
3% NH Sales Tax	\$ 7.50	\$ 7.50
Commercial General Liability	\$ 3,338.00	\$ 3,338.00
3% NH Sales Tax	\$ 100.14	\$ 100.14
Public Officials/Mgmt Liability	\$ 2,409.00	\$ 1,409.00
3% NH Sales Tax	\$ 72.27	\$ 42.27
Commercial Automobile	\$ 5,080.00	\$ 5,259.00
3% surplus lines tax	\$ 142.40	\$ 157.77
Workers' Compensation	\$ 4,803.00	\$ 4,906.00
Umbrella	\$ 1,469.00	\$ 1,595.00
3% NH Sales Tax	\$ 44.07	\$ 47.85
Service Fee	\$ 5,000.00	\$ 4,000.00
<b>Total Premium</b>	<b>\$32,534.17</b>	<b>\$34,000.97</b>

According to the NH Insurance Department, a 3% surplus lines tax is applicable to premiums and broker fees issued by a number of insurance providers, of which Allied Assurance is one. The tax is required per RSA 405:29. During both policy years, the Company financed the premium through AFCO. The Company did not post the entire premium to the Prepaid 162.01 account, because the policies for both years were financed. Rather, the premiums, less a down-payment, less interest, were divided by 12 for monthly postings to the 924.01 account, and offset to 162.01. 162.01 was then cleared to the accounts payable 231 account. The financed monthly payments, however, are spread over nine months rather than twelve. Interest associated with the financings was booked to account 427 as discussed in the Interest section of this report.

Detailed calculations of each monthly spread and monthly repayment figures were provided. A verification during the test year was done to ensure that the prepaid account at 4/15/2019 was zero. That date is when the final monthly entries for the 2018/2019 policy were posted, clearing the account for posting of the subsequent 2019/2020 policy entries.

	5/15/2018 -	5/15/2019 -
<u>AFCO</u>	<u>5/15/2019</u>	<u>5/15/2020</u>
Premium	\$ 27,163.34	\$ 29,094.97
Down-payment	\$ (5,433.00)	\$ (5,819.00)
Financed	\$ 21,730.34	\$ 23,275.97
Interest	\$ 676.60	\$ 745.93
Total Payments	\$ 22,406.94	\$ 24,021.90
Nine installments	\$ 2,489.66	\$ 2,669.10

Premium to expense  
over 12 months    \$ 2,263.61    \$ 2,424.58

Additional entries related to property insurance were noted for structures at Dockham Shores, \$155.53 and an adjusting entry to clear the 162.01 Prepaid account, \$4,979.32 were noted within the 924.01 expense activity for 2019. Based on the activity in both the 162.01 and 924.01, it appears that the \$4,979.32 clearing expense was the result of understating expenses during 2018. The Company anticipates paying the premium in full, up front going forward. In that case, the entire premium will be debited to the Prepaid account, with twelve monthly credits offset to the 924.01 account.

#### Account 926 Employee Pension and Benefits \$58,990

The 2019 balance is 7% higher than 2018. Activity related to payments to United Health Care Insurance, Anthem Blue Cross, and Northeast Delta Dental.

Totals by division and by account were reflected on the general ledger to be:

	<u>LRW</u>	<u>DS</u>	<u>WW</u>	<u>Combined</u>
926 Employee Pension/Benefits	\$44,482.72	\$1,419.66	\$1,419.66	\$47,322.04
926.02 Pension	\$ 9,116.19	\$ 290.94	\$ 290.94	\$ 9,698.07
926.03 HRA Expense	\$ 1,851.98	\$ 59.11	\$ 59.11	\$ 1,970.20
	\$55,450.89	\$1,769.71	\$1,769.71	\$58,990.31

Refer to the Payroll section of this report for additional details.

#### Account 928 Regulatory Commission Expenses - \$42,188

Audit verified the reported total of account 928 from the NH PUC Annual Report to the Company's general ledger account 928 without exception. The balance during the test year is 43% less than the 2018. The reflection by division in the general ledger, for 2019 is:

LRW	\$41,784.60
Dockham	\$ 174.45
Wildwood	\$ 228.45
	\$42,187.50



Audit reviewed the NH PUC website and reviewed the Assessment details for the state fiscal years ending 6/30/2019 and 6/30/2020. Specifically, to determine the calendar year 2019 expense information, the following was noted:

Quarter 3 FY 2019	\$1,531	
Wildwood Qtr 3 FY 2019	\$ 27	
Quarter 4 FY 2019	\$1,531	
Wildwood Qtr 3 FY 2019	\$ 27	
Quarter 1 FY 2020	\$1,187	
Quarter 2 FY 2020	<u>\$1,566</u>	
Total Calendar year 2019	\$5,869	The entries were noted in the account activity with no exception.

Audit verified that debits relating to two specific deferred assets, summing to \$9,980 and \$26,339 were credited to account 186. Refer to the *Miscellaneous Deferred Debits* section of this report for additional details. See Proforma #7 on page 4 of 107 and page 36 of 107 in the pdf “20-187\_2021-01-15\_lwrc\_perm\_rate\_schedules” within the filing.

Account 930 Miscellaneous General Expenses - \$69,401

The 2019 balance is 9% lower than the 2018 figure. Audit reviewed the twelve accounts that comprise the overall total, and compared each to the respective 2018 balances:

	12/31/2019	12/31/2018	Change
930.01 Bank Service Charge	\$ 1,140.69	\$ 1,125.12	\$ 15.57
930.02 Building Maintenance	\$ 21,941.89	\$ 24,375.12	\$ (2,433.23)
930.03 Dig Safe Notifications	\$ 227.00	\$ 358.00	\$ (131.00)
930.04 Heat/Electric-Admin Building	\$ 1,861.29	\$ 2,521.72	\$ (660.43)
930.05 Membership/Dues	\$ 2,140.00	\$ 2,667.00	\$ (527.00)
930.06 Operating Permits	\$ 5,700.00	\$ 5,400.00	\$ 300.00
930.07 Training/Workshops	\$ 4,549.63	\$ 2,374.00	\$ 2,175.63
930.08 Shop Supplies/Small Tools	\$ 18,695.42	\$ 10,871.23	\$ 7,824.19
930.09 Telephone	\$ 7,562.34	\$ 6,992.32	\$ 570.02
930.10 Office/Other Expense	\$ -	\$ 15,503.20	\$ (15,503.20)
930.11 Reimbursements	\$ 1,354.69	\$ 925.13	\$ 429.56
930.12 Other Computer Services	\$ 4,227.55	\$ 3,434.13	\$ 793.42
	<u>\$ 69,400.50</u>	<u>\$ 76,546.97</u>	<u>\$ (7,146.47)</u>

Account 930.01 Bank Fees activity for 2019 showed recurring monthly service charges of \$75 and various returned check or rejected ACH fees. The activity was similar to the 2018 activity. Specific testing was not done. The divisional general ledger details for 2019 show:

LRW	\$1,092.72
Dockham	\$ 23.51
Wildwood	<u>\$ 24.46</u>
	\$1,140.69

Account 930.02 Building Maintenance for the test year reflected a reduction from the 2018 balance of 10%. Activity within the account reflects consisted of monthly payments to Waste Management totaling \$8,356.37, monthly payments to Winnepesaukee Cleaning totaling \$1,690.00, seven payments to Blue Ridge Landscaping, Inc. for lawn maintenance totaling \$4,085.00, and driveway ledge pack for the office, paid to the Bruce Robinson Company amounting to \$6,008.46. The driveway is not shared with LRW Water Service, Inc. There were several other entries with minor dollar amounts for items such as septic, thermostat, and plowing at Hidden Valley. The ledge pack should be considered a non-recurring expense. See **Audit Issue #7**

The divisional general ledger details for 2019 show:

	<u>Per GL</u>	<u>Recommended</u>
LRW	\$20,677.49 less \$6,008.46 non-recurring =	\$14,669.03
Dockham	\$ 632.20	\$ 632.20
Wildwood	<u>\$ 632.20</u>	<u>\$ 632.20</u>
	\$21,941.89	\$15,933.43

The snowplowing was offset to the Prepaid account 162.

Account 930.03, Dig Safe Notifications reflected four specific entries related to Dig Safe Notifications. None was tested. The activity for the year summed to \$227.00. The divisional general ledger details for 2019 show:

LRW	\$213.38
Dockham	\$ 6.81
Wildwood	<u>\$ 6.81</u>
	\$227.00

Account 930.04 Heat/Electric Admin Building reflects a decrease of 27% from the 2018 year-end balance. 2019 activity showed three entries for a total of 476.6 gallons of propane that sum to \$765.50 and six payments to NHEC for electricity at the Route 109 office. Those payments sum to \$1,095.79 and were posted for the months of July through December, 2019. The divisional general ledger details for 2019 show:

LRW	\$1,762.07
Dockham	\$ 49.61
Wildwood	<u>\$ 49.61</u>
	\$1,861.29

Account 930.05 Membership/Dues showed:

Balmoral Improvement Association	\$500.00 same 2018
State of New Hampshire	\$107.00 similar 2018 \$102
New England Water Association	\$124.00 similar 2018 \$120
American Water Works	\$309.00 similar 2018 \$300
Hidden Valley Property Owners Association	\$750.00 same 2018
New Hampshire Water Works	\$105.00 same 2018
Granite State Rural Water Association	<u>\$245.00</u> similar 2018 \$220
	\$2,140.00

The divisional general ledger details for 2019 show:

LRW	\$2,086.60
Dockham	\$ 26.70
Wildwood	<u>\$ 26.70</u>
	\$2,140.00

The activity in the prior year included medical certificates (for two employees) associated with the Department of Transportation requirements for drivers licensed to operate heavier trucks, although not commercial drivers. That expense was not included in the 2019 detail in any expense account. Audit requested clarification of the timeframe for which the medical card is valid, and was told that they are valid for two years.

The Company's memberships in the various associations are primarily for educational purposes. It is unclear if any of the associations have lobbying functions.

The Balmoral Improvement Association and the Hidden Valley Property Owners Association are property owners associations to which Lakes Region, as a property owner for pump houses, must be a member.

Account 930.06 Operating Permits reflected nineteen divisions' \$300 annual NH DES permit to operate. Refer to the Prepaid section of this report for account 162. The divisional general ledger details for 2019 show:

LRW	\$5,100.00
Dockham	\$ 300.00
Wildwood	<u>\$ 300.00</u>
	\$5,700.00

Account 930.07 Training/Workshops \$4,549.63 was reviewed in detail. Classes operated by NH DES, NH Water Works Association, Granite State Rural Water Association, and NARUC were included. The 2019 balance reflects an increase over the \$2,374 figure at year-end 2018. That increase was primarily due to the attendance of one employee at the NARUC rate school.

Audit also reviewed an entry identified as "Granite State Glass" \$420.00 that posted 7/23/19. The invoice is actually from Granite State Rural Water Association for a class, and was a mis-typed identification on the general ledger.

The divisional general ledger details for 2019 show:

LRW	\$4,276.65
Dockham	\$ 136.49
Wildwood	<u>\$ 136.49</u>
	\$4,549.63

Account 930.08 Shop Supplies/Small Tools Audit reviewed the 98 journal entries in the account. The activity is similar to the 75 entries noted in 2018. While the balance for the test year reflected an increase of \$7,824.19, none of the 2019 entries appeared to be items that should have been

capitalized. Activity reflected purchases from F.W. Webb Company, EJP, Aubuchon Hardware, Irving, among others, for items related to hand-held tools, shop fuel, etc. One small entry, posted 6/14/2019 was supported with an invoice from Grainger \$402.22 for the purchase of three Fluke split digital clamp meters.

The divisional general ledger details for 2019 show:

LRW	\$17,626.88
Dockham	\$ 534.27
Wildwood	<u>\$ 534.27</u>
	\$18,695.42

Account 930.09 Telephone for 2019 reflected twelve entries for Spectrum totaling \$1,921.65 and thirteen entries for \$5,640.69 relating to Verizon Wireless. One of the Verizon entries was a correction.

The divisional general ledger details for 2019 show:

LRW	\$7,108.60
Dockham	\$ 226.87
Wildwood	<u>\$ 226.87</u>
	\$7,562.34

Account 930.10 Office/Other Expenses As discussed within the Account 921 section above, Office/Other Expenses had been booked to account 930.10 during the test year and prior years. At year-end, all activity for 2019 was reclassified out of account 930.10 into account 921. The divisional general ledger details for 2019 show zero balances.

Account 930.11 Reimbursements - \$1,354.69 is 46% higher than the 2018 ending balance. All activity posted to division 50-Admin, with reallocation entries at year-end to divisions 18 and 19. The activity for the test year showed total mileage reimbursements for:

34 entries	\$ 632.97	H. Brown
07 entries	\$ 119.89	A. Benes
05 entries	\$ 103.07	K. Lamson
07 entries	\$ 498.76	L. Valladares
02 entries	\$ (81.28)	reallocation
02 entries	<u>\$ 81.28</u>	reallocation
	\$1,354.69	

The divisional general ledger details for 2019 show:

LRW	\$1,273.41
Dockham	\$ 40.64
Wildwood	<u>\$ 40.64</u>
	\$1,354.69

Account 930.12 Other Computer Services - \$4,227.55 activity for the year reflected activity for divisions 50-Admin, 18-DS, and 19-WW:

50-Admin	\$3,973.89
18-DS	\$ 126.83
19-WW	<u>\$ 126.83</u>
	\$4,227.55

The activity showed payments for AMR support, Adobe Acropro subscriptions, Office 365, Labtech, and Webroot. The AMR is prepaid and was offset to account 162. Refer to the Prepaid section of this report.

## **PAYROLL**

The filing, Schedule 1B shows a total payroll of \$385,354 for the test year of 2019. The payroll summary by employee report shows a total payroll of \$383,999.02 plus \$1,354.69 of mileage to total \$385,353.71.

Audit noted that the payroll amount of \$385,354 is overstated in the filing by the mileage amount of \$1,354.69. The mileage is booked to account 930.11 Reimbursements as noted in the Expense section above. Due to it being booked and included in the O&M total, including it in the total payroll would be double counting the amount. The filing should be adjusted to reflect the total gross pay of \$383,999.02. **Audit Issue #9**

The general ledger reflects a total of \$385,254.82 in the following general ledger accounts:

903.01 Records and Collections Expense: Labor	\$ 24,602.76
920.01 Admin & General Salaries: Field Staff Other	\$177,250.60
920.02 Admin & General Salaries: Administration	\$105,114.41
920.03 Admin & General Salaries: Officer	<u>\$ 78,287.05</u>
	\$385,254.82

The payroll summary reflects a total of \$383,999.02 booked to the following GL accounts:

903.01 Records and Collections Expense: Labor	\$ 24,051.51
920.01 Admin & General Salaries: Field Staff Other	\$176,596.79
920.02 Admin & General Salaries: Administration	\$105,107.86
920.03 Admin & General Salaries: Officer	<u>\$ 78,242.86</u>
	\$383,999.02

The different between the general ledger amount of \$385,254.82 and the payroll summary of \$383,999.02 is \$1,255.80. This difference in totals is due to the 2018 and 2019 end of year accruals. The first activity of the year was a reversal of the 2018 end of year accrual and the final activity of the year was the booking of the 2019 end of year accrual. The difference in these accrual amounts results in the payroll total and the general ledger amount differing.

Below is the accrual difference per the payroll general ledger accounts.

	<u>Payroll Summary</u>	<u>General Ledger</u>	<u>Difference</u>
903.01	\$ 24,051.51	\$ 24,602.76	\$ (551.25)
920.01	\$176,596.79	\$177,250.60	\$ (653.81)
920.02	\$105,107.86	\$105,114.41	\$ (6.55)
920.03	\$ 78,242.86	\$ 78,287.05	\$ (44.19)
			<u>\$(1,255.80)</u>

Audit reviewed the payroll accruals and verified the difference amount without exception.

Account 920 also included a credit balance account 920.01a, Work Order Distribution. Audit verified the account 920 total of \$253,841.41 to the Company's annual report, filing and the following general ledger accounts:

920.01 Field Staff Other	\$ 177,250.60
920.01a Work Order Dist.	\$(106,810.65)
920.02 Administration	\$ 105,114.41
920.03 Officer	<u>\$ 78,287.05</u>
	\$ 253,841.41

The general ledger reflects the 2019 total by division as:

	<u>Total 2019</u>	<u>LRW</u>	<u>DS</u>	<u>WW</u>
920.01 Field Staff Other	\$ 177,250.60	\$ 166,615.56	\$ 5,317.52	\$ 5,317.52
920.01a Work Order Dist.	\$(106,810.65)	\$(100,438.14)	\$(3,171.42)	\$(3,201.09)
920.02 Administration	\$ 105,114.41	\$ 98,807.55	\$ 3,153.43	\$ 3,153.43
920.03 Officer	<u>\$ 78,287.05</u>	<u>\$ 73,589.83</u>	<u>\$ 2,348.61</u>	<u>\$ 2,348.61</u>
	\$ 253,841.41	\$ 238,574.80	\$ 7,648.14	\$ 7,618.47

The total allocated to Dockham Shores and Wildwood payroll expense is allocated based on the allocation factor of 3% of the expenses in 50-Admin class. Audit recalculated the Dockham Shores and Wildwood payroll expense without exception.

During the test year, eleven employees were employed, at one point, by LRWC. Two of the eleven employees are salaried employees with the remaining nine being hourly employees. All hourly employees submit timesheets, which are approved by their supervisors. The Utility Finance Manager approved the payroll register before it is processed. None of the employees are part of a union.

LRWC uses QuickBooks for their payroll processing system. Payroll is processed on a weekly basis and posted to accounts 903.01, 920.01, 920.02 and 920.03. On a monthly basis, payroll associated with a work order is transferred from the 920 accounts and posted to the appropriate plant account. Additional information regarding the capitalized payroll can be found in the Plant section above.

The Company provided the payroll summary for the period of January 1, 2019 through December 31, 2019. The summary provided a breakdown of gross pay, deductions from gross pay, mileage reimbursements, taxes withheld, deductions from net pay and total net pay.

The final pay period of the year was December 16, 2019 through December 22, 2019 and paid on December 27, 2019. Audit reviewed timesheets for the final pay period of the year for the six hourly employees that were paid and verified the detail to the payroll summary for the pay period. Audit also verified the gross pay for the six hourly employees and the two salary employees for the final pay period to the general ledger account. No exception was noted with the review of the final pay period time sheets, payroll register, and general ledger journal entries.

#### Payroll Accrual

A total of \$(7,036) was booked to the accrued payroll account, 241, for the 2019 end of year payroll. The accrual was for the period of December 23, 2019 through December 29, 2019 and ultimately paid on January 3, 2020. The following is a representation of the payroll accrual journal entry:

	<u>Debit</u>	<u>Credit</u>
903.01	\$ 551.25	
920.01	\$2,870.81	
920.02	\$1,941.90	
920.03	\$1,517.15	
241		\$6,881.11
926.02	\$ 154.44	
241		<u>\$ 154.44</u>
	<u>\$7,035.55</u>	<u>\$7,035.55</u>

Audit received a copy of the payroll summary and timesheets for the December 23-29, 2019 payroll. Audit verified the timesheets to the payroll summary and to the general ledger accounts noted above without exception.

The accrual was reversed on January 1, 2020.

#### Accrued Vacation

LRWC noted they do not accrue a dollar value for unused vacation time at the end of the year. The Company does allow each employee to roll over a maximum of 120 hours of unused vacation time into the next year. Due to having a small number of employees and the minimal hours to be rolled into the upcoming year, LRWC noted it was not advantageous for the Company to perform a vacation accrual.

#### Accrued Payroll Taxes

Accrued Payroll Taxes, Account 236, showed a general ledger account balance of \$(423).

236.01b Accrued Payroll Taxes: 940 PR Taxes	\$(421.31)
236.01c Accrued Payroll Taxes: Accr NH UC	<u>\$( 2.31)</u>
	<u>\$(423.62)</u>

Activity in the 236.01b account included a \$336 beginning balance, weekly payroll entries for federal unemployment taxes, payments to the IRS and an ending balance of \$421.31.

Activity in the 236.01c account shows a \$(3.91) beginning balance, weekly payroll entries for NH state unemployment taxes, payments to the State of NH and an ending balance of \$2.31.

### Employee Pension and Benefits

A total of \$58,990 was booked to the general ledger for employee pension and benefits. Audit was able to verify the filing and annual report to the following general ledger accounts:

926 Employee Pension & Benefits	\$47,322.04
926.02 Employee Pension & Benefits: Pension	\$ 9,698.07
926.03 Employee Pension & Benefits: HRA	<u>\$ 1,970.20</u>
	\$58,990.31

The totals by division, as reflected on the general ledger, can be found above in the Expense section.

Activity in the 926 Employee Pension & Benefits account contained monthly health care payments to Anthem Blue Cross, Northeast Delta Dental and United Health Care Insurance.

Account 926.02 Employee Pension & Benefits: Pension contains activity for the employer match contribution to the IRA. Docket DW 15-209 approved a Company offered IRA through Edward Jones with a 3% match.

During the final pay period of the year, six out of eight employees participated in the Company's IRA plan. Audit reviewed the payroll summary for the final pay period and verified the employer contribution to the general ledger account 926.02 without exception.

Account 926.03 Employee Pension & Benefits: HRA shows activity for the newly implemented Health Reimbursement Account. The Company began offering this benefit to its employees on July 1, 2019. This benefit offers up to \$1,500 to cover out of pocket expenses during the plan year which runs July 1 through June 30. This is a reimbursement benefit in which the employee is reimbursed for their out of pocket expenses.

The Company provided Audit with the HRA expense detail, the HRA plan and a copy of the reimbursement form. The expense detail shows payment for three claims totaling \$1,970.20. When providing the expense detail, the Company noted that one claim was dated 12/3/2019 and should have been a 1/3/2020 expense. This expense was for the amount of \$920.20. An adjustment to the account should be made to reduce the total by \$920.20 resulting in a new total of \$1,050. The reduced expense total would also reduce the 3% allocation about to Dockham Shores and Wildwood as noted below:

### **Audit Issue #10**

<u>Total</u>	<u>LRW</u>	<u>Dockham</u>	<u>Wildwood</u>
\$1,050.00	\$987.00	\$31.50	\$31.50



## **Taxes Other Than Income**

Audit verified the \$99,522 balance in general ledger account 408, Taxes Other Than Income, to the 2019 annual report and filing schedule 1 to the general ledger.

408.11 Property Tax-Local	\$49,036
408.12 Payroll Taxes	\$28,149
408.12a PR Taxes WO Dist.	(\$4,939)
408.13 State Utility Taxes	<u>\$27,276</u>
Total	\$99,522

A reflection of the divisional allocation is as follows:

	<u>LRW</u>	<u>Wildwood</u>	<u>Dockham</u>	<u>Total</u>
408.11	\$46,569	\$902.77	\$1,564.72	\$49,036.49
408.12	\$26,459.77	\$844.46	\$844.46	\$28,148.69
408.12a	\$(4,239.03)	\$(427.10)	\$(272.93)	\$(4,939.06)
408.13	<u>\$26,174.56</u>	<u>\$340.78</u>	<u>\$760.81</u>	<u>\$27,276.15</u>
Total	\$94,964	\$1,661	\$2,897	\$99,522

The 408.11 Property Tax-Local expense account represents the municipal property tax expense. See Property Tax Section for more details.

Account 408.12 Payroll Taxes contains all of the activity for the employer's portion of the Federal Unemployment taxes, Medicare, State Unemployment, and Social Security taxes.

Audit reviewed the final pay period payroll summary employer taxes amount in detail and was able to tie it to the general ledger activity without exception.

Audit also reviewed the Company's W-3, Federal Unemployment Tax annual return, the quarterly Federal Tax Returns, and the State Unemployment quarterly returns.

The payroll summary for the year shows the payroll tax total as \$28,148.80. The 2019 payroll summary provided a breakdown of the payroll tax total by the different tax types. Audit was able to verify the \$421.31 FUTA tax noted on the summary to the annual FUTA tax return without issue.

The four quarterly state unemployment tax returns total \$464.85. The payroll summary shows a total of \$464.97. No exception is noted as the difference is immaterial.

The payroll summary shows a total of social security taxes of \$22,095.12 and medicare taxes of \$5,167.40. Audit was able to tie these amounts to the W-3 without exception.

Account 408.12a Payroll Taxes Work Order Distribution contains activity to reclassify payroll taxes that are tied to payroll that was associated with a work order. For additional information on the capitalized payroll taxes, please see the Plant section above.

The 408.13 State Utility Tax expense account represents the state utility tax paid to the NH Department of Revenue Administration. See Property Tax Section below for more details.

### Property Taxes

	<u>Per Tax Bills</u>	<u>GL</u>	<u>Difference</u>
2018 2 <sup>nd</sup> Half	\$13,275		
2019 First Half Full	\$23,422		
2019 2 <sup>nd</sup> Half	<u>\$12,291</u>		
Total Municipal Taxes	\$48,988	\$49,036 per account	<b>408.11</b> \$48
2019 State Utility Taxes	<u>\$27,711</u>	<u>\$27,276</u> per account	<b>408.13</b> <u>(\$435)</u>
Total Property Taxes	\$76,699	\$76,312	(\$387)

Audit reviewed the 2019 property tax expense by reviewing the 2019 DP-255 State Utility tax bill, 2018 second issuance municipal tax bills, 2019 first issuance municipal tax bills, and half 2019 second issuance municipal tax bills. Audit calculated the property tax expense to be \$76,699 while the Company booked \$76,312. The reason for the (\$387) credit net difference is due to timing of when the property tax expense is booked and how the State Utility tax was trued up based on the difference between the 2018 estimated and 2019 actual state property tax expense.

Audit calculated the municipal property tax expense to be \$48,988 while the Company calculated it to be \$49,036. The reason for the \$48 immaterial difference is due to timing when the municipal property tax expenses are booked. The reason for the (\$435) credit difference on the state utility tax is the Company booked \$27,276 to the 408.12 account and the actual 2019 DP-255 State Utility Tax was \$27,711 or \$6,928 prepaid quarterly. The 2018 DP-255 State Utility tax was \$25,971 or \$6,492 prepaid per quarter during the 2018. The (\$435) credit is the difference between the estimated 2018 prepaid property tax expense and the actual 2019 property tax expense \$6,928-6,492=(\$435).

The Company indicated there were no property tax abatements during the test year.

### Accrued Taxes

Audit verified the \$25,418 accrued taxes reflected on the 2019 annual report and filing schedule 2 to the following general ledger accounts:

236.01 Accrued Payroll Taxes	\$424
236.02 Accrued Federal Income Taxes	\$25,811
236.03 Accrued NHBPT	<u>(\$817)</u>
Total	\$25,418

The 236.01 Accrued Payroll Taxes account is reviewed in Payroll section of this report.

The 236.02 Accrued Federal Taxes started the beginning of 2019 with a (\$13,904) credit balance and allocated \$39,715 in federal income tax on December 31, 2019. After the allocation there was a \$25,811 test year ending balance in the account. Audit verified the taxes were charged correctly to the 409.10 Federal Income Tax account.

The 236.03 Accrued NHBPT started the beginning of 2019 with a (\$9,588) credit balance and allocated \$8,771 in state income tax expense on December 31, 2019. After the allocation there was a (\$817) test year ending balance in the account. Audit verified the taxes were charged correctly to the 409.11 State Business Taxes account.

### **Federal and State Income Taxes**

Audit verified the federal and state income tax expenses on the filing schedule 1 and the 2019 annual report to the following general ledger accounts:

409.10 Federal Income Taxes	\$39,715
409.11 State Business Taxes	\$8,771
410.10 Deferred Federal Income Tax	\$30,000
411.10 Amortization of EDIT DW 18-056	<u>(\$4,238)</u>
Total	\$74,247

The 409.10 Federal Income Taxes account are the 2019 tax expense booked for 2019. The offsetting credit account # 236.02 Accrued Federal Income Taxes that had a mirror entry. Audit verified the tax worksheets provided by the Company.

The 409.11 State Business Tax account represents the 2019 NH Business Profits Tax and NH Business Enterprise Tax expense during 2019. The offsetting credit account #236.03 Accrued NHBPT had a mirror entry. Audit verified the tax worksheets provided by the Company.

The 410.10 Deferred Federal Income Tax account represents the \$30,000 deferred for federal income taxes during 2019. The offsetting credit account #282.01 Liberalized Depreciation had \$30,000 in activity during the year.

The combined general ledger was verified to the 409- 411 LRWC, Wildwood, or Dockham Shore Estates federal and state income tax expenses. Audit verified the GL total to the breakout listed on filing schedule 1.

<u>LRWC</u>	<u>WW</u>	<u>DS</u>	<u>Combined</u>
\$68,980	\$2,634	\$2,634	\$74,247

The 409.10 Amortization of EDIT DW 18-056 account consisted of an amortization entry in accordance with Commission Order 26,340 that was part of a docket to pass along tax savings to customers from the Tax Cut and Jobs Act passed in December 2017. The offsetting debit entry was booked to account #282.02 DW 18-056 EDIT Reserves.

Audit verified the Accumulated Deferred Income Taxes on the 2019 annual report and Filing Schedule 2 to the following general ledger accounts:

282.01 ADIT-Liberalized Depreciation	\$360,000
282.02 DW 18-056 EDIT Reserves	\$133,517
282.03 DW 18-056 Tax Savings	<u>\$85,414</u>
Total	\$578,931

The 282.01 ADIT-Liberalized Depreciation account had a 2019 beginning balance of \$330,000 and had \$30,000 in activity during the year that was to record the federal and state tax liability. The 282.01 ADIT-Liberalized Depreciation finished the year with a \$360,000 December 31, 2019 ending balance. The offsetting account to the \$30,000 amount used to record the federal and tax liability is account #410.10 Deferred Federal Income Tax. Audit reviewed the tax worksheets provided by the Company.

The 282.02 DW 18-056 EDIT account began 2019 with a zero account balance. On December 31, 2019 there was a credit entry for (\$4,239) to record 2018 amortization as required in DW 18-056. On December 31, 2019 there was also an entry for \$141,995 to record the excess deferred income taxes reserve in accordance with DW 18-056 Commission Order # 26,340. The Commission Order and docket were to pass along savings to customers based on the Tax Cut and Jobs Act passed in December 2017. The account net of the credit entry had a \$133,517 December 31, 2019 ending balance. The offsetting credit accounts were booked to account #217.02 DW 18-056 Tax Savings that mirrored the debit entries. Audit reviewed the tax worksheets provided by the Company.

The 282.03 Tax Savings account began 2019 with a zero account balance. On December 31, 2019 there was an \$85,414 debit entry to record tax savings for 2018 and 2019 in accordance with DW 18-056 Commission Order # 26,340. The offsetting credit entries were booked to the liability account #217.02 DW 18-056 EDIT and Tax Savings for (\$42,707) and revenue account #474.02 Operating Revenue DW 18-056 Tax Savings for (\$42,707). Audit reviewed the tax worksheets provided by the Company.

#### Review of Federal Income Tax Returns

Audit reviewed the 2019 Lakes Region Water Company federal income tax return detail filed by Leone, McDonnell, and Roberts on July 14, 2020. Audit verified the \$220,050 M-1 Reconciliation of Net Income to the Filing Schedule 1 and 2019 annual report per the books. The tax return indicated the Company was to pay \$38,022 in federal income tax expense. Audit reviewed the tax worksheets that were provided by the Company.

#### Review of State Income Tax Returns

Audit reviewed the 2019 Lakes Region Water Company NH Business Profits and Enterprise Tax return detail filed by Leone, McDonnell, and Roberts on July 14, 2020. The tax return indicated the Company had a credit of (\$4,617) to be applied to the 2020 estimated tax. This was based on \$10,686 total tax owed during the year and \$15,303 in payments and credits paid during the year. The chart below summarizes the \$10,686 in taxes paid during 2019 per the tax basis.

Dividends Paid	\$30,000
Compensation/Wages	\$393,697
Interest Paid	<u>\$53,835</u>
Taxable Enterprise Value	\$477,532
2019 BET on .0060 rate	\$2,865
Taxable NH Business Profits	\$101,571
2019 NHBPT 7.7% tax rate	\$7,821
Total 2019 NHBET Paid	\$2,865
Total 2019 NHBPT	<u>\$7,821</u>
Total State Taxes paid	\$10,686

## Audit Issue #1

### Logics Retirements

#### Background

The Company uses the Logics Utility Billing Software program for billing purposes only. In previous years, they also used the Logics Payroll and Financial Management modules.

#### Issue

The December 31, 2019 CPR records reflect:

<u>Account #</u>	<u>Date</u>	<u>Amount</u>
347	December 15, 2015	\$33,562
347	February 24, 2016	<u>\$1,928</u>
Total		\$35,490

The Company indicated they no longer use the Logics HR/Payroll and GL/Financial Management as they now use QuickBooks. Logics is currently used for billing purposes only. The Logics Payroll and Financial functions are for fund accounting, not utility accounting. The Company indicated in September 2018 there should have been a \$5,870 partial retirement of the Logics Payroll and Financial System assets that was not done.

#### Recommendation

The Company should retire the \$5,870 in Logics assets that are no longer being used by debiting the 108 Accumulated Depreciation account for \$5,870 and crediting the 347 Computer Equipment account for the same amount. The Company should make adjustments to the filing schedule reducing the plant in service balances.

#### Company Response

The Company agrees with the recommendation and will make the adjustment to the filing schedule reducing plant in service balances.

#### Audit Conclusion

Audit concurs with the Company response, and also understands that the general ledger will be adjusted along with the filing. It is suggested that when the filing is adjusted, a copy of the journal entry adjusting the general ledger is also provided to the Staff and Audit.

**Audit Issue #2****Accumulated Depreciation****Background**

The Company's Fixed Asset Pro Reports Plant Accounting System shows Accumulated Depreciation of \$(2,575,531). The QuickBooks general ledger Accumulated Depreciation shows account 108 as \$(2,152,270).

**Issue**

The Company provided a 2019 Accumulated Depreciation Fixed Asset Pro Financial Book Report with retirements that indicated the December 31, 2019 balance was \$(2,575,531). This is a \$423,261 difference compared to the \$(2,152,270) amount booked to the GL, filing, and annual report for account 108.

The reason for the variance is because the Fixed Asset Pro system does not allow the retirement of an asset at the original book value. As a result, a manual adjustment to the Fixed Asset Pro System has been proposed to ensure the QuickBooks plant and accumulated depreciation figures, on both systems agree.

**Recommendation**

The Company should perform the adjustment in Fixed Asset Pro so the 108 Accumulated Depreciation account reflects the correct balances going forward.

**Company Response**

The Company agrees with the recommendation and will perform the adjustment to 108 Accumulated Depreciation account to reflect the correct balances going forward.

**Audit Conclusion**

Audit concurs with the Company response and requests that when the journal entry is done, a copy is forwarded to Audit.

**Audit Issue #3****Half Year Convention Depreciation Expense****Background**

The Company on the Fixed Asset Pro Reports Plant Accounting System has not been using the half year convention for assets retired during the 2019 test year.

**Issue**

<u>LRWC</u>	<u>WW</u>	<u>DS</u>	<u>Total</u>
\$179,692	\$4,303	\$16,875	\$200,869

The Company booked \$200,869 to the 403 Depreciation Expense during the 2019 test year. The Company indicated to Audit Staff that during 2019, and other years, they did not use the correct depreciation rate as the half year convention was not performed.

The Company indicated the correct half year convention rates were applied for Dockham Shores Estates as they use the correct depreciation rates in the Fixed Asset Pro plant asset program by checking the ADSSL option in the software program. The Company has been selecting the SL function in the program that books full year depreciation for the other divisions of the Company to calculate the depreciation expense.

The Company will need to review the Fixed Asset Pro program to verify the half year convention uses the ADSSL function and full year depreciation uses the SL function. The Company is unable to quantify the adjustment needed but indicated the Depreciation Expense is vastly understated over prior years.

**Recommendation**

The Company during 2021 should perform an adjusting entry so the 403 Depreciation Expense account reflects the correct amount using the half year convention for additions and retirements going forward. The Company should use the deprecation rates approved by the Commission. The Company should work with Water Staff to determine the correct expense amount and make any adjustments to filing schedules as needed to reflect the correct depreciation expense.

**Company Response**

The Company agrees with the recommendation and will calculate the correct half year depreciation expense for the filing.

**Audit Conclusion**

Audit concurs with the Company, and requests that any adjustment to the filing be accompanied with the general ledger journal entry, provided to both the Staff and to Audit.



## **Audit Issue #4**

### **Construction Budgets/E22s Not Filed with Commission**

#### **Background**

The Company is required to file annual Construction Budgets with the New Hampshire Public Utilities Commission as required under Puc Rule 609.12. An E-22 was filed in 2019 for 2019-2020 projects.

#### **Issue**

The Company, indicated that since the DW 15-209 rate case, they have only filed one E-22, Report of Proposed Expenditures for Additions, Extensions, and Capital Improvements to Fixed Capital, in 2019 for projects to be done in 2019 and 2020. Based on the Puc Rule 609.12 (j)(2) the Company is able to use construction budgets in place of E-22's, as long as they are filed with the Commission. The Company did not file the construction budgets with the Commission during 2015-2018.

#### **Recommendation**

The Company going forward must comply with Puc Rule 609.12 and file E-22 or Construction Budgets with the Commission for any amount over \$30,000.

#### **Company Response**

The Company agrees with the recommendation and will comply with the Puc Rule 609.12 and file an E-22 for any amounts over \$30,000.00

#### **Audit Conclusion**

Audit concurs with the Company response.

**Audit Issue #5****Retirement of Trailers****Background**

The Company has trailers on the books that should be retired.

**Issue**

Based on a review of the CPR for the 341 Transportation account, and discussion with the Company, the following are no longer in service:

1987 Utility Trailer	\$630
2004 Excavator Trailer	\$3,425
2005 Covered Utility Trailer	<u>\$1,999</u>
Total	\$6,054

**Recommendation**

The Company should perform a retirement journal entry and remove the \$6,054 in 341 Transportation Trailer Equipment from the plant in service general ledger and adjust the filing schedules, as the assets are no longer in service, used or useful.

**Company Response**

The Company agrees with the recommendation and will create a retirement journal entry to remove \$6,054 from the 341 Transportation plant account.

**Audit Conclusion**

Audit concurs with the Company response and requests that a copy of the journal entry be provided to Audit once the transaction is completed.

## **Audit Issue #6**

### **No Board of Directors Approval for Shareholder Payment**

#### **Background**

The general ledger for account 211, Other Paid-in Capital, posted an entry of \$3,000 on 12/10/19 to the shareholder Barbara Mason for the repayment of capital.

After the test year 2019, it was voted during the February 2021 board of directors meeting minutes that beginning on June 19, 2020, payments given to Barbara Mason would increase from the current dividend of \$2,500 per month to \$5,300 per month, resulting in a monthly \$2,800 increase. The Company explained that the first payment, of the \$2,800 voted increase in dividends, posted in an entry of \$3,000 on 12/10/19 to the shareholder Barbara Mason, rather than \$2,800. The subsequent monthly payments were for the current dividend of \$2,500 plus the \$2,800 a month voted increase. The minutes also demonstrate that the money issued to the owner be treated as a return of paid-in capital from the Contributed Capital account, rather than treated as a dividend from the Retained Earnings account.

#### **Issue**

The Company informed Audit that there is no documentation of board approval for the \$3,000 payment to the shareholder in December 2019.

Additionally, the \$3,000 payment reduced account 211, Other Paid-in Capital rather than Retained Earnings. Audit understands that reflecting payments to owner from the Contributed Capital account should be done only at the time of liquidation of the Company. Audit also understands that the issuance of dividends results in a 1099 tax form issued to the shareholder, while the funding out of the contributed capital does not.

#### **Audit Recommendation**

Going forward, the Company must be able to provide proof of approval from their board of directors for declared dividends before they are paid.

The Company also must pay dividends out of Retained Earnings, and not reduce the Contributed Capital account.

#### **Company Comment**

The Company agrees that the board of directors should approve payments to owner before they are paid and should be able to provide such documentation. The Company disagrees with Audit understanding that “reflecting payments to owner from the Contributed Capital account should be done only at the time of liquidation of the Company.” Overtime, the owner has put capital into the Company as other paid in capital and there is no PUC rule or regulation that prevents the owner from taking capital out as a reduction to other paid in capital.

#### **Audit Conclusion**

Audit appreciates that going forward, all payments to the owner will be supported with board approval.

Audit appreciates the Company’s perspective regarding the money the owner has put into the Company over time, however, the issue is restated as written.

## Audit Issue #7

### Non-recurring Expense Items

## Background

Audit reviewed the activity within each of the expense accounts.

## Issue

As documented in detail within the text of this report, the following amounts should be considered as non-recurring expense items:

Account 630 Maint. Supervision and Engineering	\$ 2,335.00	
Account 673 Maint. Trans. And Distribution	\$ 1,805.00	
Account 923.01 Outside Services-Accounting	\$ 874.93,	and should have posted below the line
Account 923.03 Outside Services-Legal	\$10,206.17	
Account 930.02 Building Maintenance	<u>\$ 6,008.46</u>	
Total	\$21,229.56	

Account 427 Interest Expense \$676.60 outside of the test year

## Recommendation

Audit recommends that the Operations and Maintenance expense accounts above be reduced for filing purposes.

Audit recommends that the \$676.60 relating to 2018 interest should be excluded from the interest total within the filing.

## Company Response

The Company agrees with the recommendation and respectfully requests the following considerations. With respect to the two entries posted in Account 630 Maint. Supervision and Engineering and entries posted in 930.02 Building Maintenance'

- \$1,2010.00 02/18/2019 Lewis Engineering PLLC, the Company request this amount be capitalized in account 304.02 Structures & Improvements as this was part of finalizing the pumpstation.
- \$1,125.00 04/17/2019 Lewis Engineering PLLC, the Company requests this amount be reclassified to 186.13 Deferred Debt- DW 16-619 DS Step Increase. Lewis Engineering provided a response on 03/26/2019 as part of this docket.
- \$6,008.46 Bruce Robinson Company, the Company requests this amount be capitalized in account 304.05 Structures & Improvements as this was to upgrade the driveway.
- \$10,206.17 Timber Trespass case was a legitimate legal expense, and the Company proposes to defer and amortize over 3 yrs.

## Audit Conclusion

Audit suggests that the Company discuss with the Department of Energy Regulatory staff the proposals noted in the Response.

**Audit Issue #8**  
**Fuel or Purchased Power for Pumping, Account 623**

**Background**

Audit reviewed the activity for each division within account 623, Fuel or Purchased Power for Pumping for the test year.

**Issue**

Adjustments to the total \$98,200.60 within the Fuel or Purchased Power for Pumping account 623 are summarized below.

- The 1/1/2019 entries represent purchased power for December 2018 so should be considered outside of the test-year.
- The misposting of Premier Pump reduced account 623, but would increase account 633, having no impact on the LRW consolidated systems.
- The misposting of \$339.13 is identified because it involves both the Dockham Shores division and the Wildwood division.
- The misposting of \$200.05 involves LRW (consolidated rates) and Wildwood.

	<u>LRW</u>	<u>DS</u>	<u>WW</u>	<u>Total</u>
	\$90,059.16	\$4,677.70	\$3,463.74	\$98,200.60
1/1/2019	\$ (29.32)			\$ (29.32)
1/1/2019	\$ (691.82)			\$ (691.82)
Premier Pump	\$ (210.47)			\$ (210.47)
Mispost	\$	\$ 339.13	\$ (339.13)	\$ -0-
Mispost	\$ 200.05		\$ (200.05)	\$ -0-
	<u>\$89,327.60</u>	<u>\$5,016.83</u>	<u>\$2,924.56</u>	<u>\$97,268.99</u>

**Recommendation**

For filing purposes, the adjusted total for account 623, by division, should be

LRW	\$89,327.60
DS	\$ 5,016.83
WW	<u>\$ 2,924.56</u>
Total	\$97,268.99

**Company Response**

The Company agrees with the recommendation and for filing purposes will reduce account 623 by \$721.14 as this amount is outside the test year and will reclass \$210.47 to account 633 due to the misposting of Premier Pump invoice.

**Audit Conclusion**

Audit concurs with the Company response.

## **Audit Issue #9**

### **Payroll**

#### **Background**

Audit reviewed the filing Schedule 1B, payroll summary for the year and the general ledger detail for the payroll expense.

#### **Issue**

The filing, Schedule 1B shows a total payroll of \$385,354 for the test year of 2019. The payroll summary by employee report shows a total payroll of \$383,999.02 plus \$1,354.69 of mileage to total \$385,353.71.

Audit noted that the payroll amount of \$385,354 is overstated in the filing by the mileage amount of \$1,354.69. The mileage is booked to account 930.11 Reimbursements. Due to it being booked and included in the O&M total, including it in the total payroll would be double counting the amount.

#### **Recommendation**

Audit recommends the Company adjust the filing to reflect the total gross pay of \$383,999.02.

#### **Company Response**

The Company agrees with the recommendation and will adjust the filing by \$1,354.69 to reflect the total gross pay of \$383,999.02.

#### **Audit Conclusion**

Audit concurs with the Company response.

## Audit Issue #10

### Health Reimbursement Account

#### Background

Beginning July 1, 2019, the Company offered a Health Reimbursement Account to their employees.

#### Issue

The Company provided Audit with the HRA expense detail showing payment for three claims totaling \$1,970.20. When providing the expense detail, the Company noted that one claim was dated 12/3/2019 and should have been a 1/3/2020 expense. This expense was for the amount of \$920.20.

#### Recommendation

An adjustment to the account should be made to reduce the total by \$920.20 resulting in a new total of \$1,050. The reduced expense total would also reduce the 3% allocation about to Dockham Shores and Wildwood as noted below:

<u>Total</u>	<u>LRW</u>	<u>Dockham</u>	<u>Wildwood</u>
\$1,050	\$987	\$31.50	\$31.50

#### Company Response

The Company agrees with the recommendation and will reduce the filing as stated above.

#### Audit Conclusion

Audit concurs with the Company response.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR TEMPORARY AND PERMANENT RATES**  
**STAFF DATA REQUESTS – SET 1**

**Date Received: 05/27/21**  
**Request No. Staff 1-6**

**Date of Response: 06/24/21**  
**Witness: Leah Valladares**

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**REQUEST Staff 1-6**

**Re: SPS-Permanent, Page 9, Lines 29-42 and Schedules 1C:**

- a) Please provide the general ledger account detail for 2017, 2018 and 2019 relative to the following O&M Expenses indicated on Schedules 1C:
  - i. Account 673: Maintenance T&D Mains
  - ii. Account 675: Maintenance Services
  - iii. Account 676: Maintenance Meters
  - iv. Account 678: Maintenance Miscellaneous Equipment
  - v. Account 904: Uncollectible Accounts
  - vi. Account 923: Outside Services
- b) Please provide the general ledger account detail for 2015 through 2019 relative to Account 643: Miscellaneous Expense.
- c) Please include within the respective general ledger account details submitted in response to (a) and (b) a brief description relative to the nature and purpose of each transaction indicated.

**RESPONSE:**

- a) Please see attached Schedule "Staff 1-6a Detail GL for OM Expenses 2017-2019
- b) Please see the following attached schedules.
  - a. Staff 1-6 b & c 643 GL Detail 2015
    - i. The Company transition from NDS to Logics Fund Accounting software in OCT/NOV 2015-This schedule of detailed expenses is from both programs and balances to the Annual Report.
  - b. Staff 1-6 b & c 643 GL Detail 2016
    - i. This is the only GL Detail for this account from Logics Fund Accounting and it is broken out by division and not in excel format.
  - c. Staff 1-6 b 643 GL Detail 2017-2019
    - i. The Company transitioned its Accounting software from Logics to QuickBooks for better reporting capabilities due to the multiple divisions.
- c) Please see the above supporting schedules for the brief description relative to the nature and purpose of each transaction.



Lakes Region Water Company, Inc.  
Staff 1-6, a & c GL Account Detail  
January - December 2017

Ref. Staff 1-6, a	Account	Date	Transaction Type	Num	Name	Class	Staff 1-6, c- Brief Memo/Description	Amount	Balance	Debit	Credit
i.	673 Maint. of T&D Mains	10/25/2017	Bill	5316037	EJP (Everett J Prescott)	50- Admin	6 202N Saddle 2IP 663760 2x1 brass bushign lead free	117.85	117.85	117.85	
		12/31/2017	Journal Entry	YEAJD-0323lv		17- GG	GG/BH Dist Imprv- Write Off per SPS	10,701.40	10,819.25	10,701.40	
i.	Total for 673 Maint. of T&D Mains							\$ 10,819.25		\$ 10,819.25	
	Total for 401.04 Trans/Distribution O&M							\$ 10,819.25		\$ 10,819.25	
v.	904.01 Uncollectible Accounts	07/11/2017	Journal Entry	Batch 20585		02- PS	20585- 60 Paradise Drive Bankruptcy Write Off	308.16	308.16	308.16	
		07/19/2017	Journal Entry	20592		16- IM	Write offs	7,723.39	8,031.55	7,723.39	
		07/19/2017	Journal Entry	20592		15- LOV	Write offs	273.46	8,305.01	273.46	
		07/19/2017	Journal Entry	20592		02- PS	Write offs	1,529.43	9,834.44	1,529.43	
		07/19/2017	Journal Entry	20592		08- DR	Write offs	645.37	10,479.81	645.37	
		07/19/2017	Journal Entry	20592		07- PC	Write offs	1,139.65	11,619.46	1,139.65	
		07/19/2017	Journal Entry	20592		06- WC	Write offs	369.62	11,989.08	369.62	
		07/19/2017	Journal Entry	20592		04- WVVG	Write offs	430.27	12,419.35	430.27	
		07/19/2017	Journal Entry	20592		17- GG	Write offs	2,366.27	14,785.62	2,366.27	
		07/19/2017	Journal Entry	20592		11- BH	Write offs	311.69	15,097.31	311.69	
v.	Total for 904.01 Uncollectible Accounts							\$ 15,097.31		\$ 15,097.31	
vi.	923 Outside Services Employed										
	923.01 Accounting	01/18/2017	Vendor Credit	1686	Stephen P. St. Cyr & Associates	50- Admin	Steve Cashed wrong check	-1,773.82	-1,773.82		1,773.82
		01/18/2017	Check	15456	RE Prescott Co., INC.	50- Admin	Parts	1,773.82	0.00	1,773.82	
		01/31/2017	Bill	1312017	Stephen P. St. Cyr & Associates	50- Admin	Year End	93.75	93.75	93.75	
		02/28/2017	Bill		Stephen P. St. Cyr & Associates	50- Admin	Year End- Annual Report	1,943.31	2,037.06	1,943.31	
		02/28/2017	Bill		Stephen P. St. Cyr & Associates	02- PS	Poasi	31.25	2,068.31	31.25	
		03/31/2017	Bill	633838	Leone, McDonnell & Roberts	50- Admin	Year End	103.00	2,171.31	103.00	
		04/15/2017	Bill	March 2017	Stephen P. St. Cyr & Associates	50- Admin	Year End/Annual Re[ort	281.25	2,452.56	281.25	
		04/26/2017	Bill	2017-04-26	Roberge, Norman E>	02- PS	Poasi 2017 Calculations	552.50	3,005.06	552.50	
		04/26/2017	Bill	2017-04-26	Roberge, Norman E>	50- Admin	2016 P&E Annual Report	4,122.50	7,127.56	4,122.50	
		04/30/2017	Bill	4312017	Stephen P. St. Cyr & Associates	50- Admin	April Year End/Annual Report	2,156.25	9,283.81	2,156.25	
		05/30/2017	Bill	5312017	Stephen P. St. Cyr & Associates	50- Admin	April Year End/Annual Report 2.5hrs	337.50	9,621.31	337.50	
		05/31/2017	Bill	635663	Leone, McDonnell & Roberts	50- Admin	Year End	480.00	10,101.31	480.00	
		07/07/2017	Bill	7/7/2017	Stephen P. St. Cyr & Associates	02- PS	POASI	50.63	10,151.94	50.63	
		07/07/2017	Bill	7/7/2017	Stephen P. St. Cyr & Associates	50- Admin	Misc Accounting	202.50	10,354.44	202.50	
		07/31/2017	Bill	636282	Leone, McDonnell & Roberts	50- Admin	2016 Financial review	4,620.00	14,974.44	4,620.00	
		07/31/2017	Bill	636282	Leone, McDonnell & Roberts	50- Admin	2016 Fed/State Tax Returns	1,075.00	16,049.44	1,075.00	
		08/12/2017	Bill	July 2017	Stephen P. St. Cyr & Associates	02- PS	Poasi	135.00	16,184.44	135.00	
		08/31/2017	Bill	8312017	Stephen P. St. Cyr & Associates	02- PS	PAOSI-Calculations	219.37	16,403.81	219.37	
		08/31/2017	Bill	636579	Leone, McDonnell & Roberts	50- Admin	2016 Fed/State Tax Returns	320.00	16,723.81	320.00	
		08/31/2017	Bill	636579	Leone, McDonnell & Roberts	50- Admin	2016 Financial review/update depreciation schedules	2,490.00	19,213.81	2,490.00	
		09/30/2017	Bill	10817	Stephen P. St. Cyr & Associates	50- Admin	Rate options, Leone review, 2016 fed tax state tax	303.75	19,517.56	303.75	
		09/30/2017	Bill	636864	Leone, McDonnell & Roberts	50- Admin	Telephone & emails regarding financial statement presentation, computation of divided payments, depreciation calculations, adjusting entries & tax provisions	484.00	20,001.56	484.00	
		10/30/2017	Bill	10302017	Stephen P. St. Cyr & Associates	50- Admin	PUC Ann Report prep, Tariff-TM .375	50.63	20,052.19	50.63	
		11/30/2017	Bill	637569	Leone, McDonnell & Roberts	50- Admin	Professional services rendered in connections with analysis of business tax alternatives, tax computations and other tax planning steps performed to reduce income tax liabilities.	215.00	20,267.19	215.00	
		12/31/2017	Bill	637945	Leone, McDonnell & Roberts	50- Admin	Professional services rendered in connections with preparation of reviewed financial statements. Client conference conference including implementation of new depreciation software. Professional services rendered in connection with the analysis of business tax alternatives, tax computations and other tax planning steps performed to reduce income tax liabilities.	790.00	21,057.19	790.00	
		12/31/2017	Bill		Stephen P. St. Cyr & Associates	02- PS	YE POASI! 625 hrs	84.38	21,141.57	84.38	
	Total for 923.01 Accounting							\$ 21,141.57		\$ 22,915.39	\$ 1,773.82
	923.02 Computer Services	01/26/2017	Check	15483	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	657.00	657.00	
		02/17/2017	Check	15510	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	1,314.00	657.00	
		04/01/2017	Bill	15032	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	1,971.00	657.00	
		05/01/2017	Bill	15123	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	2,628.00	657.00	
		06/01/2017	Bill	15263	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	3,285.00	657.00	
		07/01/2017	Bill	15375	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	3,942.00	657.00	
		08/01/2017	Bill	15464	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	4,599.00	657.00	
		09/01/2017	Bill	15551	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	5,256.00	657.00	
		10/01/2017	Bill	15679	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	5,913.00	657.00	

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	11/01/2017	Bill	15783	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	6,570.00	657.00
	12/01/2017	Bill	15887	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	7,227.00	657.00
<b>Total for 923.02 Computer Services</b>							<b>\$ 7,227.00</b>		<b>\$ 7,227.00</b>
<b>923.03 Legal</b>									
	01/31/2017	Bill	mt rob 128152140807-1	Upton & Hatfield, LLP	50- Admin	Mt Roberts	1,351.50	1,351.50	1,351.50
	01/31/2017	Bill	Suiss 128151120125-1	Upton & Hatfield, LLP	02- PS	Suissvale	761.50	2,113.00	761.50
	02/28/2017	Bill	Mt, Rob 128761 14807-	Upton & Hatfield, LLP	50- Admin	Mt Roberts 128761 File 140807-1	178.61	2,291.61	178.61
	02/28/2017	Bill	Mykytiuk	Upton & Hatfield, LLP	02- PS	Mykytiuk 12764 File 16129-1	388.50	2,680.11	388.50
	02/28/2017	Bill	128760 120125-1	Upton & Hatfield, LLP	50- Admin	General work	1,591.50	4,271.61	1,591.50
	03/31/2017	Bill	128852 140807-1	Upton & Hatfield, LLP	02- PS	Mt Roberts	513.00	4,784.61	513.00
	03/31/2017	Bill	128851 120125-1	Upton & Hatfield, LLP	50- Admin	128851 File 120125-1	505.50	5,290.11	505.50
	03/31/2017	Bill	Mykytiuk 128854	Upton & Hatfield, LLP	02- PS	Mykytiuk 128854 File 161129-1	2,034.00	7,324.11	2,034.00
	04/20/2017	Bill	2017-013	Steve E. Patnaude, LCR	02- PS	DW 16-834 Robert Mykytiuk	1,294.65	8,618.76	1,294.65
	05/31/2017	Bill	129540	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	277.50	8,896.26	277.50
	05/31/2017	Bill	129539	Upton & Hatfield, LLP	02- PS	140807-1 Mt Roberts	58.00	8,954.26	58.00
	06/30/2017	Bill	129915	Upton & Hatfield, LLP	50- Admin	Disbursements	143.00	9,097.26	143.00
	06/30/2017	Bill	129915	Upton & Hatfield, LLP	50- Admin	120125-1 Tariff Misc.	1,038.00	10,135.26	1,038.00
	06/30/2017	Bill	129916	Upton & Hatfield, LLP	50- Admin	150603-1 Review order approving settlement	54.00	10,189.26	54.00
	06/30/2017	Bill	129918	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	1,147.00	11,336.26	1,147.00
	06/30/2017	Bill	129919	Upton & Hatfield, LLP	50- Admin	161232-1 Bank of America, Paula Ann Marcus Foundation	18.50	11,354.76	18.50
	07/31/2017	Bill	130533	Upton & Hatfield, LLP	50- Admin	Gen legal 120125-1 Disbursements	153.00	11,507.76	153.00
	07/31/2017	Bill	130533	Upton & Hatfield, LLP	16- IM	Gen 120125-1 IM	581.55	12,089.31	581.55
	07/31/2017	Bill	130533	Upton & Hatfield, LLP	50- Admin	Gen Legal 120125-1	308.95	12,398.26	308.95
	07/31/2017	Bill	130535	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	851.00	13,249.26	851.00
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	04- WVG	170829-1 169 Judges Rd -Farber	410.20	13,659.46	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	05- HVS	170829-1 72 Hidden Valley Dr-Perrine	410.20	14,069.66	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	05- HVS	170829-1 10 Heritage Rd- Tannetta	410.20	14,479.86	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	07- PC	170829-1 85 Plantation Rd- Marconi	410.20	14,890.06	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	12- TWW	170829-1 88 Main St- Steele	410.20	15,300.26	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	13- 17SE	170829-1 13 Rainbow Ln-Underwood	410.20	15,710.46	410.20
	08/31/2017	Bill	130642	Upton & Hatfield, LLP	02- PS	170829-1 198 Paradise Dr- Contrada	410.19	16,120.65	410.19
	08/31/2017	Bill	130640	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk Appeal to Supreme Court	444.00	16,564.65	444.00
	08/31/2017	Bill	130639	Upton & Hatfield, LLP	50- Admin	120125-1 General Title search, Markus foundation, IM title work,	283.05	16,847.70	283.05
	08/31/2017	Bill	130640	Upton & Hatfield, LLP	02- PS	161129-1 Appeal Filing fee	277.68	17,125.38	277.68
	09/30/2017	Bill	130966	Upton & Hatfield, LLP	50- Admin	120125-1 Attend Deposition of A.Wood	222.00	17,347.38	222.00
	09/30/2017	Bill	170829-1	Upton & Hatfield, LLP	12- TWW	170829-1 Lien File	200.84	17,548.22	200.84
	09/30/2017	Bill	170829-1	Upton & Hatfield, LLP	02- PS	170829-1 Lien File	200.83	17,749.05	200.83
	09/30/2017	Bill	170829-1	Upton & Hatfield, LLP	05- HVS	170829-1 Lien file	200.83	17,949.88	200.83
	10/31/2017	Bill	131302	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk Supreme Court	166.50	18,116.38	166.50
	10/31/2017	Bill	131301	Upton & Hatfield, LLP	18- DS	151008-1 Dockham Shores	39.00	18,155.38	39.00
	10/31/2017	Bill	131399	Upton & Hatfield, LLP	05- HVS	170829-1 Lien file	151.58	18,306.96	151.58
	10/31/2017	Bill	131399	Upton & Hatfield, LLP	02- PS	170829-1 Lien File	151.58	18,458.54	151.58
	10/31/2017	Bill	131399	Upton & Hatfield, LLP	12- TWW	170829-1 Lien File	151.58	18,610.12	151.58
	11/30/2017	Bill	131728 File 170829-1	Upton & Hatfield, LLP	50- Admin	131728 File 170829-1 Recording fee Nathan Steele	12.49	18,622.61	12.49
	11/30/2017	Bill	131655	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	203.50	18,826.11	203.50
	11/30/2017	Bill	131654	Upton & Hatfield, LLP	50- Admin	120125-1 Markus Foundation	74.00	18,900.11	74.00
	12/21/2017	Journal Entry	AP10431	Upton & Hatfield, LLP	50- Admin	Reclers to 923.03 Timber expense not Step2 Cobank	92.50	18,992.61	92.50
	12/31/2017	Bill	132018	Upton & Hatfield, LLP	02- PS	161129-1-Mykytiuk Superior Court	5,661.00	24,653.61	5,661.00
	12/31/2017	Bill	132019	Upton & Hatfield, LLP	50- Admin	161232-1 Bank Amer/Markus Foundation vs LRWC	148.00	24,801.61	148.00
	12/31/2017	Bill	132017	Upton & Hatfield, LLP	50- Admin	120125-1 General Legal	37.00	24,838.61	37.00
<b>Total for 923.03 Legal</b>							<b>\$ 24,838.61</b>		<b>\$ 24,838.61</b>
<b>923.04 Other</b>									
	01/13/2017	Check	15451	Gibbons, Ginger	50- Admin	Office Cleaning	75.00	75.00	75.00
<b>Total for 923.04 Other</b>							<b>\$ 75.00</b>		<b>\$ 75.00</b>
<b>Total for 923 Outside Services Employed</b>							<b>\$ 53,282.18</b>		<b>\$ 55,056.00 \$ 1,773.82</b>
<b>vi.</b>									
<b>2017 Total for 673, 904, and 923</b>							<b>\$ 79,198.74</b>		<b>\$ 80,972.56 \$ 1,773.82</b>

NOTE: 675,676,678 accounts had no allocated expenses in 2017

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Ref. Staff 1-6, a	Account	Date	Transaction Type	Num	Name	Class	Staff 1-6, c- Brief Memo/Description	Amount	Balance	Debit	Credit
i.	673 Maint. of T&D Mains										
		01/31/2018	B	101745	LRW Water Services, Inc	01- FEH	1/8 FEH Brandon assist with leak repair- 10 hours @ \$50.00 per hour	500.00	500.00	500.00	
		01/31/2018	B	101745	LRW Water Services, Inc	05- HVS	1/9 HV Brandon Leak Detection 10 hours	500.00	1,000.00	500.00	
		01/31/2018	B	101745	LRW Water Services, Inc	10- ELW	1/18 ELW Brandon Assist with leak Repair 8.5 hours Vermeer Vac 4 hours @ \$100	825.00	1,825.00	825.00	
		02/28/2018	B	101746	LRW Water Services, Inc	05- HVS	2/2 -HV Brandon Leak Repair 7 hours	350.00	2,175.00	350.00	
							4/2-WVG Judges Road Repair Leak Peter 6 hrs \$300 Brandon 7 hours \$350				
		04/26/2018	B	101760	LRW Water Services, Inc	04- WVG	Vermeer Vac 6 hours @ 100 per hour \$600 4/18 Deer Cove/Patriots Way Assist with Water Line Installation	1,250.00	3,425.00	1,250.00	
		05/04/2018	B	101780	LRW Water Services, Inc	14- DC	Brandon - 5 hours	250.00	3,675.00	250.00	
		05/08/2018	B	4329	Evans Brothers Sand & Gravel	50- Admin	Road Repair/Maint, multiple systems	92.25	3,767.25	92.25	
		05/21/2018	B	4353	Evans Brothers Sand & Gravel	50- Admin	Road Repair/Maint, multiple systems	33.75	3,801.00	33.75	
		05/23/2018	Credit Card Expense		Auburton Hardware- Blue Tarp Credit Service	50- Admin	Materials	79.72	3,880.72	79.72	
		05/29/2018	B	126148	Water Industries, INC	50- Admin	Discount	-58.54	3,822.18		58.54
		05/29/2018	B	126148	Water Industries, INC	50- Admin	100' 200# pipe	585.41	4,407.59	585.41	
		06/06/2018	Credit Card Expense		USA Blue Book	50- Admin	Materials	317.51	4,725.10	317.51	
		06/19/2018	B	4437	Evans Brothers Sand & Gravel	01- FEH	3/4 Crushed	15.00	4,740.10	15.00	
		06/19/2018	B	4437	Evans Brothers Sand & Gravel	03- WP	Loam	18.00	4,758.10	18.00	
		06/19/2018	B	126413	Water Industries, INC	50- Admin	100' 1 1/2" 160#pipe	147.83	4,905.93	147.83	
		06/19/2018	B	126413	Water Industries, INC	50- Admin	100' 1 1/4" 160# pipe	110.11	5,016.04	110.11	
		07/05/2018	B	4472	Evans Brothers Sand & Gravel	01- FEH	3/4 CBR	22.50	5,038.54	22.50	
		07/05/2018	B	4472	Evans Brothers Sand & Gravel	03- WP	screen sand	22.50	5,061.04	22.50	
		07/13/2018	B	4480	Evans Brothers Sand & Gravel	05- HVS	3/4 CBR	67.50	5,128.54	67.50	
		07/13/2018	B	4480	Evans Brothers Sand & Gravel	05- HVS	screen sand	22.50	5,151.04	22.50	
		07/23/2018	B	4504	Evans Brothers Sand & Gravel	05- HVS	3/4 CBR	33.75	5,184.79	33.75	
		07/23/2018	B	4504	Evans Brothers Sand & Gravel	05- HVS	1/2" screened loam	36.00	5,220.79	36.00	
		08/17/2018	B	59850568	F. W. Webb Company	05- HVS	Materials	29.46	5,250.25	29.46	
		08/22/2018	B	59911352	F. W. Webb Company	50- Admin	PVC 2"x20'	156.80	5,407.05	156.80	
		08/27/2018	B	59952849	F. W. Webb Company	12- TWW	Materials	301.78	5,708.83	301.78	
		08/28/2018	B	59969421	F. W. Webb Company	50- Admin	Materials	33.00	5,741.83	33.00	
		08/29/2018	B	4599	Evans Brothers Sand & Gravel	16- IM	3/4" Screened Loam	48.00	5,789.83	48.00	
		08/30/2018	B	4230	Bruce Robinson Company	12- TWW	TWW Leak Repair	698.56	6,488.39	698.56	
		09/06/2018	B	60052439	F. W. Webb Company	50- Admin	Materials	92.40	6,580.79	92.40	
		09/21/2018	B	127394	Water Industries, INC	02- PS	Materials	444.11	7,024.90	444.11	
		09/24/2018	B	4632	Evans Brothers Sand & Gravel	05- HVS	3/4" CBR, Screen Sand- Brown Rd Dig safe markings	262.50	7,287.40	262.50	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		50- Admin	Adj WO Acct Jan-Sept Leak System	60.00	7,347.40	60.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		01- FEH	Adj WO Acct Jan-Sept Dig safe markings	485.00	7,832.40	485.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		16- IM	Adj WO Acct Jan-Sept Dig safe markings	25.00	7,857.40	25.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		14- DC	Adj WO Acct Jan-Sept Dig safe markings	14.00	7,871.40	14.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		11- BH	Adj WO Acct Jan-Sept Dig safe markings	60.00	7,931.40	60.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		07- PC	Adj WO Acct Jan-Sept Dig safe markings	72.50	8,003.90	72.50	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		06- WC	Adj WO Acct Jan-Sept Dig safe markings	50.00	8,053.90	50.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		05- HVS	Adj WO Acct Jan-Sept Dig safe markings	30.00	8,083.90	30.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		04- WVG	Adj WO Acct Jan-Sept Dig safe markings	128.00	8,211.90	128.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		02- PS	Adj WO Acct Jan-Sept Dig safe markings	30.00	8,241.90	30.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		01- FEH	Adj WO Acct Jan-Sept Leak System	87.00	8,328.90	87.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		50- Admin	Adj WO Acct Jan-Sept Leak System	272.50	8,601.40	272.50	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		16- IM	Adj WO Acct Jan-Sept Leak System	352.00	8,953.40	352.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		15- LOV	Adj WO Acct Jan-Sept Leak System	720.00	9,673.40	720.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		13- 175E	Adj WO Acct Jan-Sept Leak System	91.00	9,764.40	91.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		12- TWW	Adj WO Acct Jan-Sept Leak System	361.00	10,125.40	361.00	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		11- BH	Adj WO Acct Jan-Sept Leak System	162.50	10,287.90	162.50	
		10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		10- ELW	Adj WO Acct Jan-Sept	289.50	10,577.40	289.50	

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	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		09- WG	Leak System Adj WO Acct Jan-Sept	280.00	10,857.40	280.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		08- DR	Leak System Adj WO Acct Jan-Sept	37.50	10,894.90	37.50
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		07- PC	Leak System Adj WO Acct Jan-Sept	50.00	10,944.90	50.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		06- WC	Leak System Adj WO Acct Jan-Sept	156.00	11,100.90	156.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		05- HVS	Leak System Adj WO Acct Jan-Sept	1,003.00	12,103.90	1,003.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		04- WVG	Leak System Adj WO Acct Jan-Sept	663.00	12,766.90	663.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		03- WP	Leak System Adj WO Acct Jan-Sept	336.00	13,102.90	336.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		02- PS	Leak System Adj WO Acct Jan-Sept	1,376.50	14,479.40	1,376.50
	10/02/2018	Bill	163918	F. R. Carroll, Inc.	05- HVS	Patch Repair -Brown Rd	600.00	15,079.40	600.00
	11/02/2018	Bill	4769	Evans Brothers Sand & Gravel	05- HVS	3/4" CBR	67.50	15,146.90	67.50
	11/02/2018	Bill	60802331	F. W. Webb Company	19- WW	Materials	116.13	15,263.03	116.13
	11/08/2018	Bill	60862941	F. W. Webb Company	50- Admin	Materials	445.73	15,708.76	445.73
	11/08/2018	Bill	127870	Water Industries, INC	50- Admin	1" ADAPTER (30), 3/4" X 1 ADAPTER (20), 1" INSERT (20), 1" INSERT COUPLING (20), 6816 CLAMP (120),	1,249.57	16,958.33	1,249.57
	11/11/2018	Bill	2018375	Nutter Enterprises, Inc	11- BH	6812 CLAMP (120)	90.30	17,048.63	90.30
	11/21/2018	Bill	127971	Water Industries, INC	50- Admin	3/4 Ledge pack	28.40	17,077.03	28.40
	11/28/2018	Journal Entry	111263		50- Admin	2" Alum Dust Plug, 2" Alum MQC/M	1,548.35	18,625.38	1,548.35
	11/29/2018	Journal Entry	Adj WO Oct		07- PC	Mark/Locate lines/for 84 Plantation	237.50	18,862.88	237.50
	11/29/2018	Journal Entry	Adj WO Oct		02- PS	Leak - System Adj WO Oct	237.50	19,100.38	237.50
	11/29/2018	Bill	128008	Water Industries, INC	01- FEH	Leak - System Adj WO Oct	13.10	19,113.48	13.10
	11/29/2018	Journal Entry	Adj WO Oct		18- DS	2" Alum Dust Plug	61.00	19,174.48	61.00
	11/29/2018	Journal Entry	Adj WO Oct		09- WG	Dig-safe Adj WO Oct	150.00	19,324.48	150.00
	11/29/2018	Journal Entry	Adj WO Oct		04- WVG	Dig-safe Adj WO Oct	30.00	19,354.48	30.00
	11/30/2018	Journal Entry	Adj WO Nov		12- TWW	Leak - System Adj WO Oct	25.00	19,379.48	25.00
	11/30/2018	Journal Entry	Adj WO Nov		16- IM	Digsafe Markings Adj WO Nov	24.00	19,403.48	24.00
	11/30/2018	Journal Entry	Adj WO Nov		03- WP	Digsafe Markings Adj WO Nov	295.00	19,698.48	295.00
	12/10/2018	Bill	128108	Water Industries, INC	09- WG	Leak System Adj WO Nov	79.28	19,777.76	79.28
	12/13/2018	Bill	128143	Water Industries, INC	50- Admin	2" SDR O Ring MA	68.53	19,846.29	68.53
	12/16/2018	Bill	2018547	Nutter Enterprises, Inc	50- Admin	PVC, Brass, Dresser	286.99	20,133.28	286.99
	12/31/2018	Bill	102065	LRW Water Services, Inc	11- BH	3/4 Ledge pack	925.00	21,058.28	925.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	05- HVS	Leak repair	350.00	21,465.19	350.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	09- WG	Leak repair	200.00	21,665.19	200.00
	12/31/2018	Journal Entry	Adj WO Dec		12- TWW	Leak repair labor	16.00	21,681.19	16.00
	12/31/2018	Journal Entry	Adj WO Dec		18- DS	Dig Safe marking	420.00	22,101.19	420.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	17- GG	Leak System	375.00	22,419.28	375.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	02- PS	Leak repair Blueberry lane	250.00	22,669.28	250.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	16- IM	Leak repair	300.00	22,969.28	300.00
	12/31/2018	Bill	102065	LRW Water Services, Inc	07- PC	Water Main, Plantation dr	425.00	23,394.28	425.00
	12/31/2018	Journal Entry	YEAE2018-1		01- FEH	Water main repair, leak repair	-113.83	21,987.36	113.83
	12/31/2018	Journal Entry	YEAE2018-1		50- Admin	Year End 3% of 50 Allocation Entry	113.83	22,101.19	113.83
	12/31/2018	Journal Entry	YEAE2018WW1/2yr-02		18- DS	Year End 3% of 50 Allocation Entry	-56.91	22,044.28	56.91
	12/31/2018	Journal Entry	YEAE2018WW1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	56.91	21,115.19	56.91
i.	Total for 673 Maint. of T&D Mains						\$ 23,394.28	\$ 23,623.56	\$ 229.28
ii.	675 Maint. of Services								
	01/31/2018	Bill	101745	LRW Water Services, Inc	01- FEH	1/30 FEH Brandon Assist with Leak Repair 8 hours	400.00	400.00	400.00
	08/22/2018	Bill	127097	Water Industries, INC	50- Admin	200' 1" 250 pipe, 3/4 Ball stop, Curb box	988.41	1,388.41	988.41
	08/28/2018	Bill	127152	Water Industries, INC	50- Admin	Brass, Clamps, pipe	1,723.00	3,111.41	1,723.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		02- PS	Leak Customer Adj WO Acct Jan-Sept	64.00	3,175.41	64.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		15- LOV	Leak Customer Adj WO Acct Jan-Sept	32.00	3,207.41	32.00
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		11- BH	Leak Customer Adj WO Acct Jan-Sept	15.00	3,222.41	15.00
	11/01/2018	Bill	2,018.31	Mark Johnston Construction, LLC	04- WVG	LEDGE PAK, SCREENED SAND	392.00	3,614.41	392.00
	11/06/2018	Bill	5472185	EJP (Everett J Prescott)	50- Admin	5 1/4 x 24 box top ext (12)	672.00	4,286.41	672.00
	11/06/2018	Bill	5472185	EJP (Everett J Prescott)	50- Admin	VALVE BOX COVERS (12)	203.16	4,489.57	203.16
	11/07/2018	Bill	5474415	EJP (Everett J Prescott)	50- Admin	2 ball curbs	559.04	5,048.61	559.04
	11/08/2018	Bill	127870	Water Industries, INC	50- Admin	4'-6" CURB BOX (12), 4' GRADE STAKES (2)	956.00	6,004.61	956.00
	11/13/2018	Bill		Water Industries, INC	50- Admin	6" Curb box ext (4) 12" Curb box ext (5) 18" Curb box ext (6)	231.55	6,236.16	231.55

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	11/21/2018	Bill	7216	Smitty Plumbing & Heating, LLC	02- PS	19 robin lane Leak -Customer	590.00	6,826.16	590.00	
	11/29/2018	Journal Entry	Adj WO Oct		01- FEH	Adj WO Oct	40.00	6,866.16	40.00	
	12/05/2018	Bill	458122	RE Prescott Co., INC.	50- Admin	Wika C-10 Transmitters (1) 0-5psi & (1) 0-100psi	1,036.52	7,902.68	1,036.52	
	12/14/2018	Bill	2,018.36	Mark Johnston Contruction, LLC	04- WVG	Winter Sand & Crushed Bank Run	1,159.00	9,061.68	1,159.00	
	12/31/2018	Bill	102065	LRW Water Services, Inc	02- PS	Valve stands Sunset drive	400.00	9,461.68	400.00	
	12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry	-191.09	8,870.59		191.09
	12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	191.09	9,061.68		191.09
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	95.55	8,966.14		95.55
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	-95.55	8,870.59		95.55
ii.	Total for 675 Maint. of Services						\$ 9,461.68	\$ 9,748.32	\$ 286.64	
iii.	676 Maint. of Meters									
	09/11/2018	Bill	5443844	EJP (Everett J Prescott)	50- Admin	3/4 CO Setter w/ set screw (20) Clean/Fix Meter	325.00	325.00	325.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		11- BH	Adj WO Acct Jan-Sept Clean/Fix Meter	16.00	341.00	16.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		10- ELW	Adj WO Acct Jan-Sept Clean/Fix Meter	62.50	403.50	62.50	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		09- WG	Adj WO Acct Jan-Sept Clean/Fix Meter	73.00	476.50	73.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		08- DR	Adj WO Acct Jan-Sept Clean/Fix Meter	16.00	492.50	16.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		06- WC	Adj WO Acct Jan-Sept Clean/Fix Meter	16.00	508.50	16.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		05- HVS	Adj WO Acct Jan-Sept Clean/Fix Meter	41.00	549.50	41.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		03- WP	Adj WO Acct Jan-Sept Clean/Fix Meter	40.00	589.50	40.00	
	10/01/2018	Journal Entry	Adj WO Acct Jan-Sept		02- PS	Adj WO Acct Jan-Sept Clean Fix meter -Customer	46.00	635.50	46.00	
	11/29/2018	Journal Entry	Adj WO Oct		02- PS	Adj WO Oct Clean Fix meter -Customer	50.00	685.50	50.00	
	11/29/2018	Journal Entry	Adj WO Oct		05- HVS	Adj WO Oct Clean Fix meter -Customer	16.00	701.50	16.00	
	11/29/2018	Journal Entry	Adj WO Oct		07- PC	Adj WO Oct Clean Fix meter -Customer	16.00	717.50	16.00	
	12/31/2018	Journal Entry	Adj WO Dec		04- WVG	Clean/Fix meter -Customer	45.00	757.62	45.00	
	12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry	-9.75	707.75		9.75
	12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	9.75	712.62		9.75
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	-4.88	702.87		4.88
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	4.88	762.50		4.88
iii.	Total for 676 Maint. of Meters						\$ 762.50	\$ 777.13	\$ 14.63	
iv.	678 Maint. of Misc. Equip.									
	02/28/2018	Bill	101746	LRW Water Services, Inc	10- ELW	2/14-ELW Brandon Move (2) Pallets Marble to Pump stations 8 hours	400.00	400.00	400.00	
	03/31/2018	Bill	101747	LRW Water Services, Inc	02- PS	3/20- Mt Roberts Well Field Tear Down House 12 hrs. Excavator @ 125 per hour	1,500.00	1,900.00	1,500.00	
	03/31/2018	Bill	101747	LRW Water Services, Inc	02- PS	3/21 Tear Down House Excavator 12 hours	1,500.00	3,400.00	1,500.00	
	03/31/2018	Bill	101747	LRW Water Services, Inc	02- PS	3/27 Finish Cleaning Up House Debris Excavator 8 hours.	1,000.00	4,400.00	1,000.00	
	03/31/2018	Bill	101747	LRW Water Services, Inc	02- PS	3/22 Burn House Debris Excavator 8 Hrs.	1,000.00	5,400.00	1,000.00	
	03/31/2018	Bill	101747	LRW Water Services, Inc	02- PS	3/23 Clean Up House Debris Excator 8 hrs.	1,000.00	6,400.00	1,000.00	
	09/06/2018	Bill	4,886,107.00	Needham Electric Supply, LLC	50- Admin		105.66	6,505.66	105.66	
	12/31/2018	Bill	102065	LRW Water Services, Inc	06- WC	Uncover Tank	150.00	6,654.08	150.00	
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	1.58	6,655.66		1.58
	12/31/2018	Journal Entry	YEA2018WW1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	-1.58	6,504.08		1.58
	12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	3.17	6,507.25		3.17
	12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry	-3.17	6,504.08		3.17
iv.	Total for 678 Maint. of Misc. Equip.						\$ 6,655.66	\$ 6,660.41	\$ 4.75	
Total for 401.04 Trans/Distribution O&M							\$ 40,274.12	\$ 40,809.42	\$ 535.30	
v.	904.01 Uncollectible Accounts									
	12/31/2018	Journal Entry	111352		17- GG	2018 BAD DEBT	180.55	180.55	180.55	
	12/31/2018	Journal Entry	111352		16- IM	2018 BAD DEBT	180.55	361.10	180.55	
	12/31/2018	Journal Entry	111352		15- LOV	2018 BAD DEBT	63.69	424.79	63.69	
	12/31/2018	Journal Entry	111352		02- PS	2018 BAD DEBT	1,591.92	2,016.71	1,591.92	
	12/31/2018	Journal Entry	111352		12- TWW	2018 BAD DEBT	45.00	2,061.71	45.00	
	12/31/2018	Journal Entry	111352		11- BH	2018 BAD DEBT	37.32	2,099.03	37.32	
	12/31/2018	Journal Entry	111352		04- WVG	2018 BAD DEBT	55.00	2,154.03	55.00	
	12/31/2018	Journal Entry	111352		13- 175E	2018 BAD DEBT	389.56	2,543.59	389.56	
v.	Total for 904.01 Uncollectible Accounts						\$ 2,543.59	\$ 2,543.59		
vi.	923 Outside Services Employed									
	01/31/2018	Bill		Stephen P. St. Cyr & Associates	50- Admin	YE Emails .375 hrs	50.63	50.63	50.63	
	01/31/2018	Bill		Stephen P. St. Cyr & Associates	50- Admin	OCA Complaint .625hrs	84.38	135.01	84.38	

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01/31/2018	Bill	638283	Leone, McDonnell & Roberts	50- Admin	Professional services rendered in connections with preparation of reviewed financial statements.			
					Review and suggest revisions to 2016 and 2017 depreciation schedules	270.00	405.01	270.00
02/28/2018	Bill	638818	Leone, McDonnell & Roberts	50- Admin	Professional services rendered in connections with preparation of reviewed financial statements.			
					Telephone and email correspondence, review of various Book, Fed, and Share depreciation schedules.	940.00	1,345.01	940.00
					Professional services rendered in connections with preparation of reviewed financial statements.			
03/31/2018	Bill		Leone, McDonnell & Roberts	50- Admin	Professional services rendered in connection with client inquiries regarding various bookkeeping and or payroll matters, including any conferences, research and or documentation as required related to amended @-2s.	1,820.00	3,165.01	1,820.00
03/31/2018	Bill	4142018	Stephen P. St. Cyr & Associates	50- Admin	Copies	7.50	3,172.51	7.50
03/31/2018	Bill	4142018	Stephen P. St. Cyr & Associates	50- Admin	Year End 22.375hrs	3,019.13	6,191.64	3,019.13
04/30/2018	Bill	4302018	Stephen P. St. Cyr & Associates	50- Admin	Year End .25 hrs	33.75	6,225.39	33.75
05/10/2018	Bill	4302018	Leone, McDonnell & Roberts	50- Admin	Preparation of Fed/State Income tax returns	1,620.00	7,845.39	1,620.00
05/10/2018	Bill	4302018	Leone, McDonnell & Roberts	50- Admin	Preparation of reviewed financial statements	1,220.00	9,065.39	1,220.00
05/10/2018	Bill	4302018	Leone, McDonnell & Roberts	50- Admin	Letter to Karen Moran PUC 2016 Tax provision	70.00	9,135.39	70.00
05/31/2018	Bill	641218	Leone, McDonnell & Roberts	50- Admin	Preparation of reviewed financial statements	2,980.00	12,115.39	2,980.00
06/24/2018	Bill		Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation .875	168.00	12,283.39	168.00
06/28/2018	Bill	6302018	Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation & Misc 1.25 hrs	168.75	12,452.14	168.75
07/31/2018	Bill	641810	Leone, McDonnell & Roberts	50- Admin	Telephone and email w/TM for Prep of tax and cash flow projection	385.00	12,837.14	385.00
08/18/2018	Bill	7312018	Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation & Misc 1.75	236.25	13,073.39	236.25
08/31/2018	Bill	8312018	Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation	33.75	13,107.14	33.75
09/30/2018	Bill	9302018	Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation	590.63	13,697.77	590.63
10/30/2018	Bill		Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation Copies and postage	82.56	13,780.33	82.56
10/31/2018	Bill	10312018	Stephen P. St. Cyr & Associates	50- Admin	18-056 Tax investigation 4.5 hrs	607.50	14,387.83	607.50
12/31/2018	Bill	12079	NH PUC	50- Admin	18-056 Blue Ridge Consulting Inv.	1,452.50	15,840.33	1,452.50
12/31/2018	Bill	12312018	Stephen P. St. Cyr & Associates	50- Admin	12/31 review email .25	33.75	15,874.08	33.75
12/31/2018	Journal Entry	YEA2018WW1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	238.11	16,112.19	238.11
12/31/2018	Journal Entry	YEA2018WW1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	-238.11	15,874.08	
12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	476.22	16,350.30	476.22
12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry	-476.22	15,874.08	476.22
<b>Total for 923.01 Accounting</b>						<b>\$ 15,874.08</b>	<b>\$ 16,588.41</b>	<b>\$ 714.33</b>
<b>923.02 Computer Services</b>								
07/31/2018	Journal Entry	7312018	Intuit Payroll	50- Admin	Payroll	282.00	6,572.05	282.00
08/13/2018	Credit Card Expense		Intuit Payroll	50- Admin	Payroll	30.00	7,566.76	30.00
09/11/2018	Credit Card Expense		Intuit Payroll	50- Admin	Payroll	30.00	8,560.97	30.00
10/11/2018	Credit Card Expense		Intuit Payroll	50- Admin	Payroll	30.00	9,432.62	30.00
11/13/2018	Credit Card Expense		Intuit Payroll	50- Admin	Payroll	30.00	10,004.92	30.00
12/11/2018	Credit Card Expense		Intuit Payroll	50- Admin	Payroll	30.00	10,744.72	30.00
07/31/2018	Journal Entry	7312018	Intuit QB Online	50- Admin	QB Online Accounting Program	228.00	6,800.05	228.00
08/11/2018	Credit Card Expense		Intuit QB Online	50- Admin	QB Online Accounting Program	60.00	7,536.76	60.00
09/11/2018	Credit Card Expense		Intuit QB Online	50- Admin	QB Online Accounting Program	60.00	8,530.97	60.00
10/11/2018	Credit Card Expense		Intuit QB Online	50- Admin	QB Online Accounting Program	60.00	9,492.62	60.00
11/11/2018	Credit Card Expense		Intuit QB Online	50- Admin	QB Online Accounting Program	60.00	9,974.92	60.00
12/11/2018	Credit Card Expense		Intuit QB Online	50- Admin	QB Online Accounting Program	60.00	10,714.72	60.00
01/15/2018	Bill	66188	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	674.50	17.50
01/15/2018	Bill	66188	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	884.50	210.00
02/15/2018	Bill	66764	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	1,559.00	17.50
02/15/2018	Bill	66764	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	1,769.00	210.00
03/16/2018	Bill	67217	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	2,655.71	210.00
03/16/2018	Bill	67217	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	2,673.21	17.50
04/15/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	3,559.92	210.00
04/15/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	3,577.42	17.50
05/16/2018	Bill	68298	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	4,271.63	17.50
05/16/2018	Bill	68298	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	4,481.63	210.00
06/15/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	5,175.84	17.50
06/15/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	5,385.84	210.00
07/15/2018	Bill	69682	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	6,080.05	17.50
07/15/2018	Bill	69682	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	6,290.05	210.00
08/15/2018	Bill	70531	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	7,584.26	17.50
08/15/2018	Bill	70531	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	7,794.26	210.00
09/16/2018	Bill	71323	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	8,578.47	17.50
09/16/2018	Bill	71323	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	8,788.47	210.00
09/30/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	8,998.47	210.00
09/30/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	9,015.97	17.50
11/15/2018	Bill	72528	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	10,214.92	210.00
11/15/2018	Bill	72528	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	10,232.42	17.50
12/17/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	17.50	10,762.22	17.50
12/17/2018	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	10,972.22	210.00
01/01/2018	Journal Entry	1012019	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	657.00	657.00

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02/01/2018	B	16105	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	657.00	1,541.50	657.00	
03/01/2018	B	16196	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	2,445.71	676.71	
04/01/2018	B	16336	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	3,349.92	676.71	
05/05/2018	B	16450	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	4,254.13	676.71	
06/01/2018	B	16566	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	5,158.34	676.71	
07/01/2018	B	16746	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	6,062.55	676.71	
08/01/2018	B	16880	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	7,476.76	676.71	
09/01/2018	B	16968	Logics LLC	50- Admin	Monthly Utility Billing and Accounting Program fee	676.71	8,470.97	676.71	
10/01/2018	B	17133	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	9,438.27	422.30	
10/01/2018	B	17133	Logics LLC	50- Admin	Monthly Utility Billing Program fee	-35.65	9,402.62		35.65
11/01/2018	B	17229	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	9,914.92	422.30	
12/01/2018	B	17340	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	10,654.72	422.30	
12/31/2018	Journal Entry	YEA2018WW 1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry to WW	-164.58	10,807.64		164.58
12/31/2018	Journal Entry	YEA2018WW 1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	164.58	10,972.22	164.58	
12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	329.17	11,136.81	329.17	
12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry To DS	-329.17	10,807.64		329.17
Total for 923.02 Computer Services						\$ 10,972.22	\$ 11,501.62	\$ 529.40	
923.03 Legal									
01/31/2018	B	1312018	Upton & Hatfield, LLP	02- PS	120125-1- POASI	730.00	730.00	730.00	
01/31/2018	B	1312018	Upton & Hatfield, LLP	50- Admin	120125-1 OCA Complaint	150.00	880.00	150.00	
01/31/2018	B	1312018	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk copies	920.98	1,800.98	920.98	
01/31/2018	B	1312018	Upton & Hatfield, LLP	50- Admin	161232-1 Markus Foundation	40.00	1,840.98	40.00	
02/28/2018	B	2282018	Upton & Hatfield, LLP	02- PS	120125-1- POASI	19.70	1,860.68	19.70	
02/28/2018	B	2282018	Upton & Hatfield, LLP	50- Admin	120125-1 OCA Complaint	1,430.86	3,291.54	1,430.86	
02/28/2018	B	2282018	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	2,900.00	6,191.54	2,900.00	
02/28/2018	B	2282018	Upton & Hatfield, LLP	02- PS	120125-1 Mykytiuk	19.70	6,211.24	19.70	
03/31/2018	B	321018	Upton & Hatfield, LLP	50- Admin	120125-1 OCA Complaint .10	25.00	6,236.24	25.00	
03/31/2018	B	321018	Upton & Hatfield, LLP	50- Admin	161129-1 Mykytiuk Copies of Brief	91.20	6,327.44	91.20	
03/31/2018	B	321018	Upton & Hatfield, LLP	50- Admin	120125-1- Tun of Ossipee .30	50.00	6,377.44	50.00	
04/23/2018	B	2558627	The Cincinnati Insurance Comp.	50- Admin	Timber Deductable	10,000.00	16,377.44	10,000.00	
04/30/2018	B		Upton & Hatfield, LLP	50- Admin	120125-1 OCA TARIFF 4HRS	636.72	17,014.16	636.72	
05/22/2018	B	5312018	Upton & Hatfield, LLP	50- Admin	161232-1 Timber dispute Markus Foundation 9.70 hrs	1,940.00	18,954.16	1,940.00	
06/30/2018	B	134425	Upton & Hatfield, LLP	50- Admin	161232-1 Markus foundation	2,107.66	21,061.82	2,107.66	
06/30/2018	B	134423	Upton & Hatfield, LLP	07- PC	120125-1 PC-84 Plantation Main Ext 5.8hrs	1,154.60	22,216.42	1,154.60	
06/30/2018	B	134423	Upton & Hatfield, LLP	18- DS	120125-1- DS Well Issue 4.05hrs	806.23	23,022.65	806.23	
06/30/2018	B	134423	Upton & Hatfield, LLP	50- Admin	120125-1 Other 1.80 hrs	358.43	23,381.08	358.43	
07/31/2018	B	134703	Upton & Hatfield, LLP	50- Admin	161232-1 Markus Foundation	2,680.00	26,061.08	2,680.00	
07/31/2018	B	134702	Upton & Hatfield, LLP	50- Admin	120125-1 General Advise 2hrs	400.00	26,461.08	400.00	
08/31/2018	B	135322	Upton & Hatfield, LLP	50- Admin	1612323-1 Markus Foundation	224.86	26,685.94	224.86	
09/30/2018	B	135626	Upton & Hatfield, LLP	02- PS	120125-1 Easement discussion new lot in Balmoral (.20hrs) , PUC/DES Suessvale (.10hrs)	99.93	26,785.87	99.93	
10/31/2018	B	136376	Upton & Hatfield, LLP	50- Admin	120125-1 General (.50)	100.00	26,885.87	100.00	
10/31/2018	B	136377	Upton & Hatfield, LLP	50- Admin	161232-1 Bank of America (.60 hrs) & cc	123.12	27,008.99	123.12	
11/30/2018	B	136752	Upton & Hatfield, LLP	50- Admin	120125-1 WP conversation .80, Conference call, Registry of deeds copies.	207.84	27,216.83	207.84	
11/30/2018	B	136753	Upton & Hatfield, LLP	02- PS	161129-1 Mykytiuk	200.00	27,416.83	200.00	
11/30/2018	B	136754	Upton & Hatfield, LLP	50- Admin	161232-1 Markus Foundation vs LRWC Timber Tresspass	840.00	28,256.83	840.00	
12/31/2018	B	137185	Upton & Hatfield, LLP	50- Admin	161232-1 Markus Foundation vs LRWC Timber Tresspass	3,600.00	31,856.83	3,600.00	
12/31/2018	B	137122	Upton & Hatfield, LLP	50- Admin	120125-1 General Subdivision rules	146.98	32,003.81	146.98	
12/31/2018	Journal Entry	YEA2018WW 1/2yr-02		19- WW	Year End 3% of 50 Allocation Entry	377.29	32,234.12	377.29	
12/31/2018	Journal Entry	YEA2018WW 1/2yr-02		50- Admin	Year End 3% of 50 Allocation Entry	-377.29	31,856.83		377.29
12/31/2018	Journal Entry	YEA2018-1		50- Admin	Year End 3% of 50 Allocation Entry	-754.58	31,249.23		754.58
12/31/2018	Journal Entry	YEA2018-1		18- DS	Year End 3% of 50 Allocation Entry	754.58	32,003.81	754.58	
Total for 923.03 Legal						\$ 32,003.81	\$ 33,135.68	\$ 1,131.87	
v   Total for 923 Outside Services Employed						\$ 58,850.11	\$ 61,225.71	\$ 2,375.60	
Total 673, 675, 676, 678 ,904 & 923						\$ 101,667.82	\$ 104,578.72	\$ 2,910.90	

Note: 2018 the Company posted allocation entries between the Admin Class to record in WW and DS -This entry nets to zero as it is just a distributed between classes for reporting purposes.

## Lakes Region Water Company, Inc.

## Staff 1-6, a &amp; c GL Detail

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Ref. Staff	1-6, a	Account	Date	Transaction Type	Num	Name	Class	Staff 1-6, c- Brief Memo/Description	Amount	Balance	Debit	Credit
I.		673 Maint. of T&D Mains										
			01/04/2019	Bill	102028	LRW Water Services, Inc	06- WC	Leak repair	1,025.00	1,025.00	1,025.00	
			01/04/2019	Bill	102030	LRW Water Services, Inc	17- GG	Leak repair	1,805.00	2,830.00	1,805.00	
			02/06/2019	Bill	102055	LRW Water Services, Inc	05- HVS	Leak repair labor	1,925.00	4,755.00	1,925.00	
			02/06/2019	Bill	102055	LRW Water Services, Inc	13- 17SE	Leak detection labor	600.00	5,355.00	600.00	
			02/06/2019	Bill	102055	LRW Water Services, Inc	15- LOV	Leak detection labor	400.00	5,755.00	400.00	
			02/06/2019	Bill	102053	LRW Water Services, Inc	09- WG	Leak repair	2,925.00	8,680.00	2,925.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	02- PS	02/08 Leak repair Glen Forest/Eden Lane 11 hrs	550.00	9,230.00	550.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	02- PS	02/07 Leak Detection 9 hrs	450.00	9,680.00	450.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	09- WG	02/05 Vermeer Vac 2 hrs	200.00	9,880.00	200.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	02- PS	02/13 Dig up valve 5 hrs	250.00	10,130.00	250.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	50- Admin	02/14 Transportation of Mini Excavator to Milton Cat 8hrs	400.00	10,530.00	400.00	
			02/28/2019	Bill	102108	LRW Water Services, Inc	09- WG	02/05 Repair Leak 5 hrs	250.00	10,780.00	250.00	
			02/28/2019	Bill	121621	Premier Pump & Supply, Inc.	50- Admin	Materials	1,402.20	12,182.20	1,402.20	
			02/28/2019	Bill	128449	Water Industries, INC	50- Admin	Materials	31.63	12,213.83	31.63	
			03/22/2019	Bill	4664	Bruce Robinson Company	02- PS	1 1/2 Stone	73.87	12,287.70	73.87	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	12- TWW	Digsafe markings	24.00	12,311.70	24.00	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	01- FEH	Adj WO acct Q1 2019	50.00	12,361.70	50.00	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	19- WW	Leak System	100.00	12,461.70	100.00	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	01- FEH	Leak System	385.00	12,846.70	385.00	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	09- WG	Leak System	762.50	13,609.20	762.50	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	06- WC	Leak System	452.50	14,061.70	452.50	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	05- HVS	Leak System	552.50	14,614.20	552.50	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	02- PS	Leak System	997.50	15,611.70	997.50	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	15- LOV	Digsafe markings	15.00	15,626.70	15.00	
			03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	15- LOV	Leak System	435.00	16,061.70	435.00	
			04/23/2019	Bill	4671	Bruce Robinson Company	02- PS	3/4 Ledge stone, 3/4 Cr Gravel	199.70	16,261.40	199.70	
			04/28/2019	Bill	2018937	Nutter Enterprises, Inc	06- WC	3/4 crushed stone	159.29	16,420.69	159.29	
			05/01/2019	Bill	4927	Evans Brothers Sand & Gravel	12- TWW	Screened Loam	85.50	16,506.19	85.50	
			05/04/2019	Bill	4695	Bruce Robinson Company	02- PS	Ledgpack	32.06	16,538.25	32.06	
			05/04/2019	Bill	4695	Bruce Robinson Company	09- WG	3/4 Ledge Stone	234.76	16,773.01	234.76	
			05/04/2019	Bill	4695	Bruce Robinson Company	12- TWW	spec sand, 3/4 cr gravel	140.87	16,913.88	140.87	
			05/14/2019	Bill	128929	Water Industries, INC	50- Admin		329.14	17,243.02	329.14	
			05/16/2019	Bill	128969	Water Industries, INC	50- Admin		2,508.24	19,751.26	2,508.24	
			05/21/2019	Bill	129038	Water Industries, INC	50- Admin	3 HP, 3 STG Booster	143.81	19,895.07	143.81	
			05/25/2019	Bill	1624094925	Auburghon Hardware- Blue Tarp Credit Service	50- Admin		223.33	20,118.40	223.33	
			05/28/2019	Bill	129143	Water Industries, INC	50- Admin		376.69	20,495.09	376.69	
			05/28/2019	Expense		Skellings & Sons, Inc.	50- Admin		160.00	20,655.09	160.00	
			06/07/2019	Bill	63354887	F. W. Webb Company	17- GG	Hatch Dr Leak repair	275.47	20,930.56	275.47	
			06/12/2019	Bill	5548465	EJP (Everett J Prescott)	50- Admin		1,503.66	22,434.22	1,503.66	
			06/21/2019	Bill	4798	Bruce Robinson Company	02- PS	3/4" Ledge Stone	77.63	22,511.85	77.63	
			06/21/2019	Bill	4798	Bruce Robinson Company	50- Admin	Scr, Loam	129.84	22,641.69	129.84	
			06/25/2019	Bill	195175	Auburghon Hardware- Blue Tarp Credit Service	50- Admin		199.99	22,841.68	199.99	
			06/27/2019	Bill	63582456	F. W. Webb Company	50- Admin		56.32	22,898.00	56.32	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	12- TWW	Adj WO Q2 2019 TWW Leak System	405.82	23,303.82	405.82	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	11- BH	Adj WO Q2 2019 BH Leak System	180.25	23,484.07	180.25	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	09- WG	Adj WO Q2 2019 WG Leak System	190.55	23,674.62	190.55	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	05- HVS	Adj WO Q2 2019 HV Leak System	440.45	24,115.07	440.45	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	17- GG	Adj WO Q2 2019 GG Leak System	861.71	24,976.78	861.71	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	01- FEH	Adj WO Q2 2019 FEH Digsafe	17.51	24,994.29	17.51	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	05- HVS	Adj WO Q2 2019 HV Digsafe	17.51	25,011.80	17.51	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	02- PS	Adj WO Q2 2019 PS Leak System	1,062.56	26,074.36	1,062.56	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	09- WG	Adj WO Q2 2019 WG Digsafe	38.63	26,112.99	38.63	
			06/30/2019	Journal Entry	6302019	LRWC Work Order Labor	07- PC	To increase flow up to top of Plantation Rd	2,586.39	28,699.38	2,586.39	
			06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	06- WC	Adj WO Q2 2019 WC Digsafe	60.77	28,760.15	60.77	
			07/03/2019	Bill	6364016	F. W. Webb Company	50- Admin	Materials	258.61	29,018.76	258.61	
			07/03/2019	Bill	63648896	F. W. Webb Company	50- Admin	Materials	258.85	29,278.61	258.85	



Lakes Region Water Company, Inc.  
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07/03/2019	Bill	129639	Water Industries, INC	50- Admin	Materials	726.10	30,004.71	726.10	
07/05/2019	Bill	63655635	F. W. Webb Company	50- Admin	Materials	43.65	30,048.36	43.65	
07/10/2019	Bill	129683	Water Industries, INC	50- Admin	Materials	395.45	30,443.81	395.45	
07/11/2019	Bill	129726	Water Industries, INC	50- Admin	Materials	19.50	30,463.31	19.50	
07/11/2019	Bill	129725	Water Industries, INC	50- Admin	Materials	629.45	31,092.76	629.45	
07/23/2019	Bill	129885	Water Industries, INC	16- IM	(2) 4" X 2" Brass Saddle	350.96	31,443.72	350.96	
07/23/2019	Bill	63860952	F. W. Webb Company	50- Admin	Materials	1,151.36	32,595.08	1,151.36	
07/23/2019	Bill	63861722-2	F. W. Webb Company	50- Admin	Materials	322.44	32,917.52	322.44	
07/25/2019	Bill	1624879780	Auburdon Hardware- Blue Tarp Credit Service	50- Admin	Materials	330.38	33,247.90	330.38	
07/29/2019	Bill	63940923	F. W. Webb Company	50- Admin	Materials	399.76	33,647.66	399.76	
07/31/2019	Bill	5573848	EJP (Everett J Prescott)	50- Admin	Materials	172.04	33,819.70	172.04	
08/01/2019	Vendor Credit	129639c	Water Industries, INC	50- Admin	Discount	-20.66	33,799.04		20.66
08/09/2019	Bill	476790	RE Prescott Co., INC.	50- Admin	Predig loop signal generator	691.06	34,490.10	691.06	
08/13/2019	Bill	130148	Water Industries, INC	50- Admin	Brass insert coupling, adapter, comb, ball stop	1,174.22	35,664.32	1,174.22	
08/15/2019	Expense		Pike Industries, Inc	16- IM	Materials	264.92	35,929.24	264.92	
08/19/2019	Bill	5585824	EJP (Everett J Prescott)	50- Admin	Materials	1,050.40	36,979.64	1,050.40	
08/22/2019	Expense	165905	Alvin J. Coleman & Son, Inc	09- WG	Materials	43.06	37,022.70	43.06	
08/22/2019	Expense	165908	Alvin J. Coleman & Son, Inc	09- WG	Materials	43.81	37,066.51	43.81	
08/23/2019	Bill	64246759	F. W. Webb Company	50- Admin	Materials	112.45	37,178.96	112.45	
08/23/2019	Expense	165899	Alvin J. Coleman & Son, Inc	09- WG	Materials	40.42	37,219.38	40.42	
08/23/2019	Bill	5590767	EJP (Everett J Prescott)	50- Admin	Materials	310.95	37,530.33	310.95	
08/27/2019	Vendor Credit	63582456	F. W. Webb Company	50- Admin	Materials	-19.46	37,510.87		19.46
08/28/2019	Bill	64301104	F. W. Webb Company	50- Admin	Materials	46.31	37,557.18	46.31	
08/29/2019	Bill	130304	Water Industries, INC	50- Admin	(12) 4'-6" curb box	912.00	38,469.18	912.00	
					(6) 6" Curb box				
					(6) 12" Curb Box				
					(6) 18" Curb Box				
08/29/2019	Bill	130305	Water Industries, INC	50- Admin	(12) Repair Lid w. set screw	498.18	38,967.36	498.18	
09/04/2019	Bill	5589404	EJP (Everett J Prescott)	50- Admin	Materials	663.58	39,630.94	663.58	
09/04/2019	Bill	5599164	EJP (Everett J Prescott)	50- Admin	21 3x3 stake flag, Blue	11.00	39,641.94	11.00	
09/10/2019	Bill	130408	Water Industries, INC	50- Admin	repair lid with set screw	258.10	39,900.04	258.10	
09/11/2019	Bill	5601019	EJP (Everett J Prescott)	50- Admin	4" grade stakes	516.69	40,416.73	516.69	
09/12/2019	Bill		Water Industries, INC	50- Admin	2 Ball Corp IpXFEIP lead free	297.65	40,714.38	297.65	
					2" Brass M X 1 Adapter				
					2" PVC Comp Coupling				
					2 CPLG PVC/CP-JMMP				
					2 SS Tube Stiffener IPS				
09/16/2019	Bill	5602332	EJP (Everett J Prescott)	50- Admin		662.96	41,377.34	662.96	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	06- WC	Adj WO Q3 2019 WC Digsafe marking	60.00	41,437.34	60.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	05- HVS	Adj WO Q3 2019 HV Digsafe marking	50.00	41,487.34	50.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	02- PS	Adj WO Q3 2019 PS Digsafe marking	50.00	41,537.34	50.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	01- FEH	Adj WO Q3 2019 FEH Digsafe marking	16.00	41,553.34	16.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	16- IM	Adj WO Q3 2019 IM Leak System	379.00	41,932.34	379.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	09- WG	Adj WO Q3 2019 WG Leak System	940.75	42,873.09	940.75	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	05- HVS	Adj WO Q3 2019 HV Leak System	120.00	42,993.09	120.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	02- PS	Adj WO Q3 2019 PS Leak System	250.00	43,243.09	250.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	08- DR	Adj WO Q3 2019 DR Digsafe marking	16.00	43,259.09	16.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	01- FEH	Adj WO Q3 2019 FEH Misc pump related work	589.75	43,848.84	589.75	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	16- IM	Adj WO Q3 2019 IM Digsafe marking	66.00	43,914.84	66.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	17- GG	Adj WO Q3 2019 GG Digsafe marking	32.00	43,946.84	32.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	18- DS	Adj WO Q3 2019 DS Digsafe marking	25.00	43,971.84	25.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	19- WW	Adj WO Q3 2019 WW Digsafe marking	32.00	44,003.84	32.00	
09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	12- TWW	Adj WO Q3 2019 TWW Digsafe marking	125.00	44,128.84	125.00	
12/31/2019	Bill	102395	LRW Water Services, Inc	02- PS	04/25- Leak Repair Brandon 8.5 hrs	425.00	44,553.84	425.00	
12/31/2019	Bill	102395	LRW Water Services, Inc	02- PS	04/09 - Leak Repair Robin & Sunrise - Brandon 6.5 hrs	325.00	44,878.84	325.00	
12/31/2019	Bill	102395	LRW Water Services, Inc	02- PS	03/11 & 03/22- Leak Detection/Repair- Brandon 9 hrs	450.00	45,328.84	450.00	
12/31/2019	Bill	102392	LRW Water Services, Inc	02- PS	Labor day weekend- Leak repair - Sunrise Dr - Gravel	200.00	45,528.84	200.00	
12/31/2019	Bill	102392	LRW Water Services, Inc	02- PS	Labor day weekend- Leak repair - Sunrise Dr - Dump truck	405.00	45,933.84	405.00	
12/31/2019	Bill	102392	LRW Water Services, Inc	02- PS	Labor day weekend- Leak repair - Sunrise Dr - Excavator 5 hrs	937.50	46,871.34	937.50	
12/31/2019	Bill	102392	LRW Water Services, Inc	02- PS	Labor day weekend- Leak repair - Sunrise Dr - Brandon 5hrs	375.00	47,246.34	375.00	
12/31/2019	Bill	102391	LRW Water Services, Inc	02- PS	09/24/2019- Leak Repair- Blueberry Lane - Dump truck 3 hrs	270.00	47,516.34	270.00	
12/31/2019	Bill	102391	LRW Water Services, Inc	02- PS	09/24/2019- Leak Repair- Blueberry Lane - 14 yds of screen sand	250.00	47,766.34	250.00	
12/31/2019	Bill	102391	LRW Water Services, Inc	02- PS	09/24/2019- Leak Repair- Blueberry Lane - Excavator 8hrs	1,000.00	48,766.34	1,000.00	
12/31/2019	Bill	102391	LRW Water Services, Inc	02- PS	09/24/2019- Leak Repair- Blueberry Lane - Brandon 9 hrs	450.00	49,216.34	450.00	
12/31/2019	Bill	102391	LRW Water Services, Inc	02- PS	09/24/2019- Leak Repair- Blueberry Lane - Pete 9 hrs	450.00	49,666.34	450.00	
12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/14- Continue Leak Repair Sunrise Dr- Vermeer Vac 5 hrs	500.00	50,166.34	500.00	
12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/14- Continue Leak Repair Sunrise Dr- Will 6 hrs	300.00	50,466.34	300.00	
12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/14- Continue Leak Repair Sunrise Dr- Excavator 6 hrs	750.00	51,216.34	750.00	

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	12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/13- Leak Repair Sunrise Dr- Vermeer Vac- 5 hrs @ 100 per hr	500.00	51,716.34	500.00	
	12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/13- Leak Repair Sunrise Dr- Dump Truck 6 hrs	540.00	52,256.34	540.00	
	12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/13- Leak Repair Sunrise Dr- Stone	300.00	52,556.34	300.00	
	12/31/2019	Bill	102393	LRW Water Services, Inc	02- PS	12/13- Leak Repair Sunrise Dr- Excavator 12 hrs	1,500.00	54,056.34	1,500.00	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	18- DS	Dig Safe	85.38	54,141.72	85.38	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	15- LOV	Dig Safe	17.51	54,159.23	17.51	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	07- PC	Dig Safe	51.50	54,210.73	51.50	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	03- WP	Dig Safe	35.02	54,245.75	35.02	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	02- PS	Dig Safe	7.00	54,252.75	7.00	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	01- FEH	Dig Safe	57.26	54,310.01	57.26	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	19- WW	Dig Safe	-35.02	54,274.99		35.02
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	19- WW	Dig Safe	35.02	54,310.01	35.02	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	50- Admin	Dig Safe	234.00	54,544.01	234.00	
	12/31/2019	Journal Entry	YEA2019DS-01	50- Admin	Year End 3% of 50 Allocation Entry		-587.19	53,722.82		587.19
	12/31/2019	Journal Entry	YEA2019DS-01	18- DS	Year End 3% of 50 Allocation Entry		587.19	54,310.01	587.19	
	12/31/2019	Journal Entry	YEA2019WW-01	50- Admin	Year End 3% of 50 Allocation Entry		-587.19	53,722.82		587.19
	12/31/2019	Journal Entry	YEA2019WW-01	19- WW	Year End 3% of 50 Allocation Entry		587.19	54,310.01	587.19	
i.	Total for 673 Maint. of T&D Mains							\$ 54,544.01	\$ 55,793.53	\$ 1,249.52
ii.	675 Maint. of Services									
	01/02/2019	Credit Card Expense		Pike Industries, Inc	06- WC	Materials	623.75	623.75	623.75	
	06/14/2019	Expense		Pike Industries, Inc	04- WVG	Materials	91.08	714.83	91.08	
	06/14/2019	Expense		Pike Industries, Inc	04- WVG	Materials	95.91	810.74	95.91	
	06/19/2019	Expense		Pike Industries, Inc	04- WVG	Materials	204.24	1,014.98	204.24	
	10/31/2019	Journal Entry	WO 010	LRWC Work Order Labor	03- WP	Curbstop -62 Woodrin	266.15	1,281.13	266.15	
ii.	Total for 675 Maint. of Services							\$ 1,281.13	\$ 1,281.13	
iii.	676 Maint. of Meters									
	02/11/2019	Bill	5502604	EJP (Everett J Prescott)	50- Admin	5/8 Meter Gaskets	25.00	25.00	25.00	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	02- PS	Leak -Customer	101.50	126.50	101.50	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	11- BH	Clean fix meter	37.50	164.00	37.50	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	10- ELW	Leak -Customer	50.00	214.00	50.00	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	09- WG	Leak -Customer	150.00	364.00	150.00	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	07- PC	Leak -Customer	48.00	412.00	48.00	
	03/31/2019	Journal Entry	Adj WO acct Q1 2019	LRWC Work Order Labor	06- WC	Leak -Customer	75.00	487.00	75.00	
	06/28/2019	Bill	5562040	EJP (Everett J Prescott)	50- Admin	Materials	396.84	883.84	396.84	
	06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	02- PS	Adj WO Q2 2019 PS Leak Customer	676.00	1,559.84	676.00	
	06/30/2019	Journal Entry	Adj WO Q2 2019	LRWC Work Order Labor	05- HVS	Adj WO Q2 2019 HV Leak Customer	70.02	1,629.86	70.02	
	08/08/2019	Bill	5584780	EJP (Everett J Prescott)	50- Admin	remote meter wire	190.00	1,819.86	190.00	
	08/23/2019	Bill	478040	RE Prescott Co., INC.	09- WG	Circuit Board to suit 2" M2000 2 meter	957.28	2,777.14	957.28	
	08/31/2019	Journal Entry	WO 008	LRWC Work Order Labor	04- WVG	Ciruit Board Repair 35-32	67.87	2,845.01	67.87	
	08/31/2019	Journal Entry	WO 008	LRWC Work Order Labor	09- WG	Circuit Board Repair 34-28	56.56	2,901.57	56.56	
	09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	04- WVG	Adj WO Q3 2019 WVG Leak Customer	16.00	2,917.57	16.00	
	09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	16- IM	Adj WO Q3 2019 IM Leak Customer	40.00	2,957.57	40.00	
	09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	17- GG	Adj WO Q3 2019 GG Leak Customer	165.50	3,123.07	165.50	
	09/30/2019	Journal Entry	Adj WO W3 2019	LRWC Work Order Labor	19- WW	Adj WO Q3 2019 WW Leak Customer	16.00	3,139.07	16.00	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	05- HVS	Cleanfix meter	35.02	3,174.09	35.02	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	01- FEH	Leak Customer	77.25	3,251.34	77.25	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	02- PS	Leak Customer	96.31	3,347.65	96.31	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	16- IM	Leak Customer	43.78	3,391.43	43.78	
	12/31/2019	Journal Entry	Adj WO Q4	LRWC Work Order Labor	05- HVS	Leak Customer	87.55	3,478.98	87.55	
	12/31/2019	Journal Entry	YEA2019WW-01	19- WW	Year End 3% of 50 Allocation Entry		18.36	3,157.43	18.36	
	12/31/2019	Journal Entry	YEA2019WW-01	50- Admin	Year End 3% of 50 Allocation Entry		-18.36	3,139.07		18.36
	12/31/2019	Journal Entry	YEA2019DS-01	18- DS	Year End 3% of 50 Allocation Entry		18.36	3,157.43	18.36	
	12/31/2019	Journal Entry	YEA2019DS-01	50- Admin	Year End 3% of 50 Allocation Entry		-18.36	3,139.07		18.36
iv.	Total for 676 Maint. of Meters							\$ 3,478.98	\$ 3,515.70	\$ 36.72
Total for 401.04 Trans/Distribution O&M							\$ 59,304.12	\$ 60,590.36	\$ 1,286.24	
v.	904.01 Uncollectible Accounts									
	01/01/2019	Journal Entry	111426		09- WG	98 Woodland Grove Bad Debt (Ann Edwards)	654.35	654.35	654.35	
	05/22/2019	Vendor Credit		Sandberg, Peter	12- TWW	Refund check never cleared from 2017, credit payable	-122.44	531.91		122.44
	05/22/2019	Vendor Credit		Abdulla, Georgette (deleted)	06- WC	Refund check never cleared from 2017, voided and credit payables	-142.02	389.89		142.02
	12/31/2019	Journal Entry	YEADJ2019-1		15- LOV	2019 Write offs	3,823.24	4,213.13	3,823.24	
	12/31/2019	Journal Entry	YEADJ2019-1		13- 17SE	2019 Write offs	864.50	5,077.63	864.50	
	12/31/2019	Journal Entry	YEADJ2019-1		12- TWW	2019 Write offs	3,925.10	9,002.73	3,925.10	

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12/31/2019	Journal Entry	YEADJ2019-1	07- PC	2019 Write offs	4,089.55	13,092.28	4,089.55	
12/31/2019	Journal Entry	YEADJ2019-1	05- HVS	2019 Write offs	1,759.42	14,851.70	1,759.42	
12/31/2019	Journal Entry	YEADJ2019-1	04- WVG	2019 Write offs	3,070.55	17,922.25	3,070.55	
12/31/2019	Journal Entry	YEADJ2019-2	18- DS	2019 FB Write offs	0.01	17,922.26	0.01	
12/31/2019	Journal Entry	YEADJ2019-2	16- IM	2019 FB Write offs	372.14	18,294.40	372.14	
12/31/2019	Journal Entry	YEADJ2019-2	13- 17SE	2019 FB Write offs	199.57	18,493.97	199.57	
12/31/2019	Journal Entry	YEADJ2019-2	12- TWV	2019 FB Write offs	-141.97	18,352.00		141.97
12/31/2019	Journal Entry	YEADJ2019-2	10- ELW	2019 FB Write offs	368.55	18,720.55	368.55	
12/31/2019	Journal Entry	YEADJ2019-2	09- WG	2019 FB Write offs	35.44	18,755.99	35.44	
12/31/2019	Journal Entry	YEADJ2019-2	08- DR	2019 FB Write offs	320.23	19,076.22	320.23	
12/31/2019	Journal Entry	YEADJ2019-2	07- PC	2019 FB Write offs	341.78	19,418.00	341.78	
12/31/2019	Journal Entry	YEADJ2019-2	06- WC	2019 FB Write offs	50.00	19,468.00	50.00	
12/31/2019	Journal Entry	YEADJ2019-2	04- WVG	2019 FB Write offs	148.40	19,616.40	148.40	
12/31/2019	Journal Entry	YEADJ2019-2	02- PS	2019 FB Write offs	1,664.66	21,281.06	1,664.66	
12/31/2019	Journal Entry	YEADJ2019-3	18- DS	Correct posting differences between Logics and QB	146.28	21,427.34	146.28	
12/31/2019	Journal Entry	YEADJ2019-3	17- GG	Correct posting differences between Logics and QB	199.57	21,626.91	199.57	
12/31/2019	Journal Entry	YEADJ2019-3	16- IM	Correct posting differences between Logics and QB	127.76	21,754.67	127.76	
12/31/2019	Journal Entry	YEADJ2019-3	15- LOV	Correct posting differences between Logics and QB	69.40	21,824.07	69.40	
12/31/2019	Journal Entry	YEADJ2019-3	14- DC	Correct posting differences between Logics and QB	-50.00	21,774.07		50.00
12/31/2019	Journal Entry	YEADJ2019-3	13- 17SE	Correct posting differences between Logics and QB	-331.74	21,442.33		331.74
12/31/2019	Journal Entry	YEADJ2019-3	12- TWV	Correct posting differences between Logics and QB	-742.49	20,699.84		742.49
12/31/2019	Journal Entry	YEADJ2019-3	11- BH	Correct posting differences between Logics and QB	353.58	21,053.42	353.58	
12/31/2019	Journal Entry	YEADJ2019-3	10- ELW	Correct posting differences between Logics and QB	162.40	21,215.82	162.40	
12/31/2019	Journal Entry	YEADJ2019-3	09- WG	Correct posting differences between Logics and QB	64.91	21,280.73	64.91	
12/31/2019	Journal Entry	YEADJ2019-3	08- DR	Correct posting differences between Logics and QB	379.51	21,660.24	379.51	
12/31/2019	Journal Entry	YEADJ2019-3	07- PC	Correct posting differences between Logics and QB	54.56	21,714.80	54.56	
12/31/2019	Journal Entry	YEADJ2019-3	05- HVS	Correct posting differences between Logics and QB	380.00	22,094.80	380.00	
12/31/2019	Journal Entry	YEADJ2019-3	04- WVG	Correct posting differences between Logics and QB	-257.96	21,836.84		257.96
12/31/2019	Journal Entry	YEADJ2019-3	03- WP	Correct posting differences between Logics and QB	-484.68	21,352.16		484.68
12/31/2019	Journal Entry	YEADJ2019-3	02- PS	Correct posting differences between Logics and QB	-325.79	21,026.37		325.79
12/31/2019	Journal Entry	YEADJ2019-3	01- FEH	Correct posting differences between Logics and QB	-172.29	20,854.08		172.29
v. Total for 904.01 Uncollectible Accounts					\$ 20,854.08	\$ 23,625.46	\$ 2,771.38	
vi. 923 Outside Services Employed								
923.01 Accounting								
01/31/2019	Bill	643782	Leone, McDonnell & Roberts	50- Admin	PREP FOR FINANCIAL STATEMENTS	260.00	260.00	260.00
02/28/2019	Bill	2282019	Stephen P. St. Cyr & Associates	50- Admin	Misc expense 1.125 hrs	157.50	417.50	157.50
02/28/2019	Bill	644487	Leone, McDonnell & Roberts	50- Admin	Review of Financial statements, Fed/State returns, depreciation	1,240.00	1,657.50	1,240.00
03/31/2019	Bill	3312019	Stephen P. St. Cyr & Associates	50- Admin	Year End 16.875hrs Scan annual report \$15.83	2,378.33	4,035.83	2,378.33
03/31/2019	Bill	5757	Leone, McDonnell & Roberts	50- Admin	Review of Financial statements, Fed/State returns, depreciation	740.00	4,775.83	740.00
04/30/2019	Bill	646167	Leone, McDonnell & Roberts	50- Admin	Preparation of financial statements and fed and state returns	4,080.00	8,855.83	4,080.00
04/30/2019	Bill	4302019	Stephen P. St. Cyr & Associates	50- Admin	Year End 1.5 hrs	210.00	9,065.83	210.00
05/31/2019	Bill	5312019	Stephen P. St. Cyr & Associates	50- Admin	Year End .75hrs	105.00	9,170.83	105.00
05/31/2019	Bill	646792	Leone, McDonnell & Roberts	50- Admin	Preparation of financial statements	1,820.00	10,990.83	1,820.00
07/31/2019	Bill	7312019	Stephen P. St. Cyr & Associates	50- Admin	Plant retirement .25	35.00	11,025.83	35.00
10/31/2019	Bill	1012	Leone, McDonnell & Roberts	50- Admin	Thomas A Mason 1994 Trust	874.93	11,900.76	874.93
10/31/2019	Bill	10312019	Stephen P. St. Cyr & Associates	50- Admin	Timber Lawsuit .125hrs	17.50	11,918.26	17.50
11/30/2019	Bill	648786	Leone, McDonnell & Roberts	50- Admin	2019 Year End	207.00	12,125.26	207.00
12/31/2019	Bill	12312019	Stephen P. St. Cyr & Associates	50- Admin	APIC vs Dividend/CIAC .875	122.50	11,875.11	122.50
12/31/2019	Bill	649128	Leone, McDonnell & Roberts	50- Admin	2019 Year End	174.00	12,421.76	174.00
12/31/2019	Journal Entry	YEAE2019DS-01		18- DS	Year End 3% of 50 Allocation Entry	372.65	12,247.76	372.65
12/31/2019	Journal Entry	YEAE2019DS-01		50- Admin	Year End 3% of 50 Allocation Entry	-372.65	11,752.61	372.65
12/31/2019	Journal Entry	YEAE2019WW-01		50- Admin	Year End 3% of 50 Allocation Entry	-372.65	12,049.11	372.65
12/31/2019	Journal Entry	YEAE2019WW-01		19- WW	Year End 3% of 50 Allocation Entry	372.65	12,421.76	372.65
Total for 923.01 Accounting					\$ 12,421.76	\$ 13,167.06	\$ 745.30	
923.02 Computer Services								
01/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	28.50	450.80	28.50
02/12/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	30.00	1,443.10	30.00
03/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	30.00	2,377.70	30.00
04/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	31.50	2,679.20	31.50
05/13/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	51.00	3,422.50	51.00
06/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	51.00	4,105.80	51.00
07/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	49.50	4,847.60	49.50
08/12/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	49.50	6,091.70	49.50
08/29/2019	Credit Card Credit		Intuit Payroll	50- Admin	Monthly Payroll	-49.50	6,252.20	49.50
08/29/2019	Credit Card Credit		Intuit Payroll	50- Admin	Monthly Payroll	-49.50	6,202.70	49.50

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09/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	49.50	6,322.20	49.50	
10/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	49.50	7,074.00	49.50	
11/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	48.00	7,754.30	48.00	
12/11/2019	Credit Card Expense		Intuit Payroll	50- Admin	Monthly Payroll	51.00	8,577.60	51.00	
01/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	510.80	60.00	
02/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	1,413.10	60.00	
03/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	2,347.70	60.00	
04/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	2,647.70	60.00	
05/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	3,371.50	60.00	
06/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	60.00	4,165.80	60.00	
07/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	4,917.60	70.00	
08/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	6,042.20	70.00	
09/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	6,272.70	70.00	
10/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	7,024.50	70.00	
11/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	7,824.30	70.00	
12/11/2019	Credit Card Expense		Intuit QB Online	50- Admin	Monthly QB Online Accounting	70.00	8,526.60	70.00	
01/15/2019	Bill	73701	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	720.80	210.00	
02/07/2019	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	1,353.10	210.00	
03/15/2019	Bill	74669	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	2,587.70	210.00	
04/15/2019	Bill	75161	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	2,889.20	210.00	
05/15/2019	Bill	75674	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	3,632.50	210.00	
06/15/2019	Bill	76228	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	4,375.80	210.00	
07/14/2019	Bill	76866	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	5,127.60	210.00	
08/15/2019	Bill		Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	6,301.70	210.00	
09/16/2019	Bill	91619	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	6,532.20	210.00	
10/14/2019	Bill	78652	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	7,284.00	210.00	
11/15/2019	Bill	79401	Lakes Region Computer	50- Admin	Monthly Network and Maintenance fee	210.00	8,034.30	210.00	
12/15/2019	Bill	79947	Lakes Region Computer	50- Admin	Monthly Utility Billing Program fee	210.00	8,787.60	210.00	
01/01/2019	Journal Entry	1312019	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	422.30	422.30	
02/01/2019	Bill	17623	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	1,143.10	422.30	
03/01/2019	Bill	17754	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	1,865.40	422.30	
03/01/2019	Bill	17926	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	2,287.70	422.30	
05/01/2019	Bill	18021	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	3,311.50	422.30	
06/01/2019	Bill	18179	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	4,054.80	422.30	
07/01/2019	Bill	18330	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	4,798.10	422.30	
08/01/2019	Bill	18491	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	5,549.90	422.30	
08/01/2019	Bill	18589	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	5,972.20	422.30	
10/01/2019	Bill	18762	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	6,954.50	422.30	
11/01/2019	Bill	18880	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	7,706.30	422.30	
12/01/2019	Bill	1899	Logics LLC	50- Admin	Monthly Utility Billing Program fee	422.30	8,456.60	422.30	
12/31/2019	Journal Entry	YEA2019WW-01		19- WW	Year End 3% of 50 Allocation Entry	263.63	9,051.23	263.63	
12/31/2019	Journal Entry	YEA2019WW-01		50- Admin	Year End 3% of 50 Allocation Entry	-263.63	8,787.60		263.63
12/31/2019	Journal Entry	YEA2019DS-01		18- DS	Year End 3% of 50 Allocation Entry	263.63	9,051.23	263.63	
12/31/2019	Journal Entry	YEA2019DS-01		50- Admin	Year End 3% of 50 Allocation Entry	-263.63	8,787.60		263.63
Total for 923.02 Computer Services						\$ 8,787.60	\$ 9,413.86	\$ 626.26	
923.03 Legal									
01/31/2019	Bill	137508	Upton & Hatfield, LLP	02- PS	161232-1 Markus Foundation Timber Trespass	860.00	860.00	860.00	
04/30/2019	Bill	139004	Upton & Hatfield, LLP	50- Admin	120125-1 -General legal services	220.00	1,080.00	220.00	
04/30/2019	Bill	1390005	Upton & Hatfield, LLP	50- Admin	161232-1 Timber Trespass	66.00	1,146.00	66.00	
05/31/2019	Bill	139774	Upton & Hatfield, LLP	03- WP	120125-1 Dixon/ WP system subdivision issues	440.00	1,586.00	440.00	
05/31/2019	Bill	139775	Upton & Hatfield, LLP	50- Admin	161232-1 Timber Trespass	2,077.00	3,663.00	2,077.00	
06/30/2019	Bill	139966	Upton & Hatfield, LLP	50- Admin	120125-1 West Point Subdivision, Wells issue 1.05hrs + copy of deeds	259.00	3,922.00	259.00	
06/30/2019	Bill	139967	Upton & Hatfield, LLP	50- Admin	161232-1 Timber Trespass	135.17	4,057.17	135.17	
07/31/2019	Bill	140498	Upton & Hatfield, LLP	50- Admin	161232-1 Bank of NH - Timber Trespass	308.00	4,365.17	308.00	
07/31/2019	Bill	140497	Upton & Hatfield, LLP	50- Admin	120125-1 West Point, Tamworth Misc.	165.00	4,530.17	165.00	
08/31/2019	Bill	140959	Upton & Hatfield, LLP	50- Admin	161232-1 Timber trespass	88.00	4,618.17	88.00	
09/30/2019	Bill	141376	Upton & Hatfield, LLP	50- Admin	161232-1 Timber trespass 1.9 hrs	418.00	5,036.17	418.00	
09/30/2019	Bill	141375	Upton & Hatfield, LLP	03- WP	120125-1 West Point Subdivision	110.00	5,146.17	110.00	
10/31/2019	Bill	141777	Upton & Hatfield, LLP	50- Admin	120125-1 Personnel Handbook 4.7hrs	1,040.66	6,186.83	1,040.66	
10/31/2019	Bill	141778	Upton & Hatfield, LLP	02- PS	161232-1 Timber Trespass .20hrs	44.00	6,230.83	44.00	
11/26/2019	Check	17051	The Cincinnati Insurance Comp.	02- PS	Timber Tress Pass	5,000.00	11,230.83	5,000.00	
12/31/2019	Bill	142666	Upton & Hatfield, LLP	01- FEH	120125-1 FEH Easements	132.00	11,219.53	132.00	
12/31/2019	Bill	142668	Upton & Hatfield, LLP	02- PS	161232-1 Timber Trespass	1,210.00	12,429.53	1,210.00	
12/31/2019	Journal Entry	YEA2019WW-01		50- Admin	Year End 3% of 50 Allocation Entry	-143.30	11,087.53		143.30
12/31/2019	Journal Entry	YEA2019DS-01		18- DS	Year End 3% of 50 Allocation Entry	143.30	11,230.83	143.30	

Lakes Region Water Company, Inc.  
 Staff 1-6, a & c GL Detail  
 January - December 2019

	12/31/2019	Journal Entry	YEA2019DS-01	50- Admin	Year End 3% of 50 Allocation Entry	-143.30	11,087.53	143.30
	12/31/2019	Journal Entry	YEA2019WW-01	19- WW	Year End 3% of 50 Allocation Entry	143.30	12,572.83	143.30
Total for 923.03 Legal						\$ 12,572.83	\$ 12,859.43	\$ 286.60
vi.	Total for 923 Outside Services Employed					\$ 33,782.19	\$ 35,440.35	\$ 1,658.16
Total for 673, 675, 676, 678, 904 & 923						\$ 113,940.39	\$ 119,656.17	\$ 5,715.78

Note: 2019 the Company posted allocation entries between the Admin Class to record in WW and DS -This entry nets to zero as it is just a distributed between classes for reporting purposes.

From NDS Logics

Lakes Region Water Company  
Account 643 GL DetailDW 20-187  
Staff 1-6 b c

Date	Vendor	Invoice #	Amount	Staff 1-6 c- Brief Memo/Description	Account
01/2015/26	Eastern Analytical Inc.	140995	\$ 12.00	Water Testing and Sampling	01-630-643-3
01/2015/26	Eastern Analytical Inc.	140994	\$ 24.00	Water Testing and Sampling	02-630-643-3
01/2015/26	Eastern Analytical Inc.	140996	\$ 12.00	Water Testing and Sampling	03-630-643-3
01/2015/26	Eastern Analytical Inc.	140998	\$ 12.00	Water Testing and Sampling	05-630-643-3
01/2015/26	Eastern Analytical Inc.	140992	\$ 12.00	Water Testing and Sampling	06-630-643-3
01/2015/26	Eastern Analytical Inc.	140991	\$ 12.00	Water Testing and Sampling	10-630-643-3
01/2015/26	Eastern Analytical Inc.	140997	\$ 12.00	Water Testing and Sampling	16-630-643-3
02/2015/04	Eastern Analytical Inc.	141227	\$ 48.00	Water Testing and Sampling	16-630-643-3
02/2015/06	Eastern Analytical Inc.	141390	\$ 24.00	Water Testing and Sampling	04-630-643-3
02/2015/10	Eastern Analytical Inc.	141382	\$ 12.00	Water Testing and Sampling	01-630-643-3
02/2015/10	Eastern Analytical Inc.	141381	\$ 24.00	Water Testing and Sampling	02-630-643-3
02/2015/10	Eastern Analytical Inc.	141383	\$ 12.00	Water Testing and Sampling	03-630-643-3
02/2015/10	Eastern Analytical Inc.	141391	\$ 12.00	Water Testing and Sampling	05-630-643-3
02/2015/10	Eastern Analytical Inc.	141378	\$ 12.00	Water Testing and Sampling	06-630-643-3
02/2015/10	Eastern Analytical Inc.	141379	\$ 12.00	Water Testing and Sampling	07-630-643-3
02/2015/10	Eastern Analytical Inc.	141372	\$ 12.00	Water Testing and Sampling	08-630-643-3
02/2015/10	Eastern Analytical Inc.	141374	\$ 12.00	Water Testing and Sampling	09-630-643-3
02/2015/10	Eastern Analytical Inc.	141373	\$ 12.00	Water Testing and Sampling	10-630-643-3
02/2015/10	Eastern Analytical Inc.	141376	\$ 12.00	Water Testing and Sampling	11-630-643-3
02/2015/10	Eastern Analytical Inc.	141388	\$ 12.00	Water Testing and Sampling	12-630-643-3
02/2015/10	Eastern Analytical Inc.	141389	\$ 12.00	Water Testing and Sampling	13-630-643-3
02/2015/10	Eastern Analytical Inc.	141375	\$ 12.00	Water Testing and Sampling	15-630-643-3
02/2015/10	Eastern Analytical Inc.	141384	\$ 12.00	Water Testing and Sampling	16-630-643-3
02/2015/10	Eastern Analytical Inc.	141385	\$ 60.00	Water Testing and Sampling	16-630-643-3
02/2015/10	Eastern Analytical Inc.	141386	\$ 112.00	Water Testing and Sampling	16-630-643-3
02/2015/10	Eastern Analytical Inc.	141377	\$ 12.00	Water Testing and Sampling	17-630-643-3
02/2015/13	Eastern Analytical Inc.	141645	\$ 112.00	Water Testing and Sampling	08-630-643-3
02/2015/19	Eastern Analytical Inc.	141609	\$ 558.00	Water Testing and Sampling	11-630-643-3
02/2015/20	Eastern Analytical Inc.	141644	\$ 112.00	Water Testing and Sampling	04-630-643-3
02/2015/20	Eastern Analytical Inc.	141649	\$ 36.00	Water Testing and Sampling	04-630-643-3
02/2015/20	Eastern Analytical Inc.	141650	\$ 36.00	Water Testing and Sampling	08-630-643-3
02/2015/20	Eastern Analytical Inc.	141634	\$ 36.00	Water Testing and Sampling	10-630-643-3
02/2015/20	Eastern Analytical Inc.	141646	\$ 112.00	Water Testing and Sampling	10-630-643-3
02/2015/27	Eastern Analytical Inc.	141815	\$ 36.00	Water Testing and Sampling	04-630-643-3
02/2015/27	Eastern Analytical Inc.	141818	\$ 560.00	Water Testing and Sampling	04-630-643-3
02/2015/27	Eastern Analytical Inc.	1418114	\$ 36.00	Water Testing and Sampling	08-630-643-3
02/2015/27	Eastern Analytical Inc.	141817	\$ 560.00	Water Testing and Sampling	08-630-643-3
02/2015/27	Eastern Analytical Inc.	141816	\$ 112.00	Water Testing and Sampling	16-630-643-3
03/2015/24	Eastern Analytical Inc.	142506	\$ 12.00	Water Testing and Sampling	01-630-643-3
03/2015/24	Eastern Analytical Inc.	142511	\$ 24.00	Water Testing and Sampling	02-630-643-3
03/2015/24	Eastern Analytical Inc.	142513	\$ 60.00	Water Testing and Sampling	04-630-643-3
03/2015/24	Eastern Analytical Inc.	142509	\$ 12.00	Water Testing and Sampling	05-630-643-3
03/2015/24	Eastern Analytical Inc.	142515	\$ 36.00	Water Testing and Sampling	08-630-643-3
03/2015/24	Eastern Analytical Inc.	142514	\$ 12.00	Water Testing and Sampling	10-630-643-3
03/2015/24	Eastern Analytical Inc.	142508	\$ 12.00	Water Testing and Sampling	14-630-643-3
03/2015/24	Eastern Analytical Inc.	142507	\$ 12.00	Water Testing and Sampling	16-630-643-3
03/2015/26	Eastern Analytical Inc.	142510	\$ 12.00	Water Testing and Sampling	03-630-643-3
03/2015/26	Eastern Analytical Inc.	142512	\$ 12.00	Water Testing and Sampling	06-630-643-3
03/2015/26	Eastern Analytical Inc.	143010	\$ 872.00	Water Testing and Sampling	10-630-643-3
03/2015/26	Eastern Analytical Inc.	142615	\$ 12.00	Water Testing and Sampling	11-630-643-3
03/2015/31	Eastern Analytical Inc.	142997	\$ 309.00	Water Testing and Sampling	02-630-643-3
03/2015/31	Eastern Analytical Inc.	143183	\$ 395.00	Water Testing and Sampling	04-630-643-3
03/2015/31	Eastern Analytical Inc.	142702	\$ 140.00	Water Testing and Sampling	05-630-643-3
03/2015/31	Eastern Analytical Inc.	143195	\$ 383.00	Water Testing and Sampling	07-630-643-3
03/2015/31	Eastern Analytical Inc.	14299	\$ 884.00	Water Testing and Sampling	09-630-643-3
03/2015/31	Eastern Analytical Inc.	143002	\$ 697.00	Water Testing and Sampling	16-630-643-3
04/2015/04	Eastern Analytical Inc.	142858	\$ 12.00	Water Testing and Sampling	01-630-643-3
04/2015/07	Eastern Analytical Inc.	142857	\$ 24.00	Water Testing and Sampling	02-630-643-3

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Lakes Region Water Company  
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04/2015/07	Eastern Analytical Inc.	142985	\$	309.00	Water Testing and Sampling	02-630-643-3
04/2015/07	Eastern Analytical Inc.	142859	\$	12.00	Water Testing and Sampling	03-630-643-3
04/2015/07	Eastern Analytical Inc.	142861	\$	12.00	Water Testing and Sampling	05-630-643-3
04/2015/07	Eastern Analytical Inc.	142855	\$	12.00	Water Testing and Sampling	06-630-643-3
04/2015/07	Eastern Analytical Inc.	142854	\$	12.00	Water Testing and Sampling	10-630-643-3
04/2015/07	Eastern Analytical Inc.	142860	\$	12.00	Water Testing and Sampling	16-630-643-3
04/2015/08	Eastern Analytical Inc.	143015	\$	12.00	Water Testing and Sampling	16-630-643-3
04/2015/14	Eastern Analytical Inc.	143197	\$	120.00	Water Testing and Sampling	05-630-643-3
04/2015/14	Eastern Analytical Inc.	143198	\$	12.00	Water Testing and Sampling	10-630-643-3
04/2015/16	Eastern Analytical Inc.	143088	\$	383.00	Water Testing and Sampling	11-630-643-3
05/2015/07	Eastern Analytical Inc.	144014	\$	12.00	Water Testing and Sampling	01-630-643-3
05/2015/07	Eastern Analytical Inc.	144010	\$	24.00	Water Testing and Sampling	02-630-643-3
05/2015/07	Eastern Analytical Inc.	144009	\$	12.00	Water Testing and Sampling	03-630-643-3
05/2015/07	Eastern Analytical Inc.	144000	\$	24.00	Water Testing and Sampling	04-630-643-3
05/2015/07	Eastern Analytical Inc.	143996	\$	12.00	Water Testing and Sampling	05-630-643-3
05/2015/07	Eastern Analytical Inc.	144007	\$	12.00	Water Testing and Sampling	06-630-643-3
05/2015/07	Eastern Analytical Inc.	144006	\$	12.00	Water Testing and Sampling	07-630-643-3
05/2015/07	Eastern Analytical Inc.	144002	\$	36.00	Water Testing and Sampling	08-630-643-3
05/2015/07	Eastern Analytical Inc.	144004	\$	12.00	Water Testing and Sampling	09-630-643-3
05/2015/07	Eastern Analytical Inc.	144005	\$	12.00	Water Testing and Sampling	10-630-643-3
05/2015/07	Eastern Analytical Inc.	144015	\$	12.00	Water Testing and Sampling	11-630-643-3
05/2015/07	Eastern Analytical Inc.	144003	\$	12.00	Water Testing and Sampling	12-630-643-3
05/2015/07	Eastern Analytical Inc.	144001	\$	12.00	Water Testing and Sampling	13-630-643-3
05/2015/07	Eastern Analytical Inc.	143997	\$	12.00	Water Testing and Sampling	15-630-643-3
05/2015/07	Eastern Analytical Inc.	143995	\$	12.00	Water Testing and Sampling	16-630-643-3
05/2015/07	Eastern Analytical Inc.	144013	\$	12.00	Water Testing and Sampling	16-630-643-3
05/2015/07	Eastern Analytical Inc.	144011	\$	12.00	Water Testing and Sampling	17-630-643-3
05/2015/08	Eastern Analytical Inc.	144869	\$	12.00	Water Testing and Sampling	11-630-643-3
06/2015/03	Eastern Analytical Inc.	145054	\$	12.00	Water Testing and Sampling	01-630-643-3
06/2015/03	Eastern Analytical Inc.	145053	\$	24.00	Water Testing and Sampling	02-630-643-3
06/2015/03	Eastern Analytical Inc.	145051	\$	12.00	Water Testing and Sampling	03-630-643-3
06/2015/03	Eastern Analytical Inc.	145050	\$	12.00	Water Testing and Sampling	05-630-643-3
06/2015/03	Eastern Analytical Inc.	145047	\$	12.00	Water Testing and Sampling	06-630-643-3
06/2015/03	Eastern Analytical Inc.	145052	\$	12.00	Water Testing and Sampling	10-630-643-3
06/2015/03	Eastern Analytical Inc.	145055	\$	12.00	Water Testing and Sampling	14-630-643-3
06/2015/03	Eastern Analytical Inc.	145049	\$	12.00	Water Testing and Sampling	16-630-643-3
07/2015/06	Eastern Analytical Inc.	146165	\$	12.00	Water Testing and Sampling	01-630-643-3
07/2015/06	Eastern Analytical Inc.	146164	\$	12.00	Water Testing and Sampling	02-630-643-3
07/2015/06	Eastern Analytical Inc.	146168	\$	24.00	Water Testing and Sampling	02-630-643-3
07/2015/06	Eastern Analytical Inc.	146166	\$	12.00	Water Testing and Sampling	06-630-643-3
07/2015/07	Eastern Analytical Inc.	146337	\$	12.00	Water Testing and Sampling	16-630-643-3
07/2015/09	Eastern Analytical Inc.	146399	\$	12.00	Water Testing and Sampling	10-630-643-3
07/2015/14	Eastern Analytical Inc.	146656	\$	309.00	Water Testing and Sampling	05-630-643-3
07/2015/14	Eastern Analytical Inc.	146660	\$	120.00	Water Testing and Sampling	07-630-643-3
07/2015/14	Eastern Analytical Inc.	146658	\$	12.00	Water Testing and Sampling	11-630-643-3
07/2015/14	Eastern Analytical Inc.	146659	\$	120.00	Water Testing and Sampling	11-630-643-3
07/2015/14	Eastern Analytical Inc.	146892	\$	697.00	Water Testing and Sampling	12-630-643-3
07/2015/14	Eastern Analytical Inc.	146663	\$	24.00	Water Testing and Sampling	17-630-643-3
07/2015/16	Eastern Analytical Inc.	146845	\$	12.00	Water Testing and Sampling	10-630-643-3
07/2015/16	Eastern Analytical Inc.	146731	\$	122.00	Water Testing and Sampling	14-630-643-3
07/2015/16	Eastern Analytical Inc.	146732	\$	122.00	Water Testing and Sampling	15-630-643-3
07/2015/17	Eastern Analytical Inc.	146846	\$	120.00	Water Testing and Sampling	04-630-643-3
07/2015/17	Eastern Analytical Inc.	146847	\$	120.00	Water Testing and Sampling	13-630-643-3
08/2015/03	Eastern Analytical Inc.	147490	\$	120.00	Water Testing and Sampling	08-630-643-3
08/2015/03	Eastern Analytical Inc.	147488	\$	120.00	Water Testing and Sampling	10-630-643-3
08/2015/04	Eastern Analytical Inc.	147361	\$	12.00	Water Testing and Sampling	01-630-643-3
08/2015/04	Eastern Analytical Inc.	147356	\$	12.00	Water Testing and Sampling	02-630-643-3
08/2015/04	Eastern Analytical Inc.	147362	\$	12.00	Water Testing and Sampling	02-630-643-3
08/2015/04	Eastern Analytical Inc.	147364	\$	24.00	Water Testing and Sampling	02-630-643-3

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08/2015/04	Eastern Analytical Inc.	147355	\$	12.00	Water Testing and Sampling	05-630-643-3
08/2015/04	Eastern Analytical Inc.	147359	\$	12.00	Water Testing and Sampling	09-630-643-3
08/2015/04	Eastern Analytical Inc.	147360	\$	12.00	Water Testing and Sampling	10-630-643-3
08/2015/04	Eastern Analytical Inc.	147363	\$	12.00	Water Testing and Sampling	12-630-643-3
08/2015/04	Eastern Analytical Inc.	147353	\$	12.00	Water Testing and Sampling	16-630-643-3
08/2015/04	Eastern Analytical Inc.	147354	\$	12.00	Water Testing and Sampling	16-630-643-3
08/2015/05	Eastern Analytical Inc.	147592	\$	24.00	Water Testing and Sampling	04-630-643-3
08/2015/05	Eastern Analytical Inc.	147537	\$	12.00	Water Testing and Sampling	15-630-643-3
08/2015/06	Eastern Analytical Inc.	147589	\$	12.00	Water Testing and Sampling	06-630-643-3
08/2015/06	Eastern Analytical Inc.	147590	\$	12.00	Water Testing and Sampling	07-630-643-3
08/2015/06	Eastern Analytical Inc.	147586	\$	12.00	Water Testing and Sampling	08-630-643-3
08/2015/06	Eastern Analytical Inc.	147587	\$	12.00	Water Testing and Sampling	11-630-643-3
08/2015/06	Eastern Analytical Inc.	147591	\$	12.00	Water Testing and Sampling	13-630-643-3
08/2015/06	Eastern Analytical Inc.	147588	\$	12.00	Water Testing and Sampling	17-630-643-3
08/2015/18	Eastern Analytical Inc.	147761	\$	120.00	Water Testing and Sampling	11-630-643-3
09/2015/02	Eastern Analytical Inc.	148583	\$	12.00	Water Testing and Sampling	01-630-643-3
09/2015/02	Eastern Analytical Inc.	148582	\$	24.00	Water Testing and Sampling	02-630-643-3
09/2015/02	Eastern Analytical Inc.	148587	\$	12.00	Water Testing and Sampling	14-630-643-3
09/2015/02	Eastern Analytical Inc.	148586	\$	12.00	Water Testing and Sampling	16-630-643-3
09/2015/03	Eastern Analytical Inc.	148584	\$	12.00	Water Testing and Sampling	03-630-643-3
09/2015/03	Eastern Analytical Inc.	148589	\$	12.00	Water Testing and Sampling	05-630-643-3
09/2015/03	Eastern Analytical Inc.	148588	\$	12.00	Water Testing and Sampling	06-630-643-3
09/2015/03	Eastern Analytical Inc.	148590	\$	12.00	Water Testing and Sampling	10-630-643-3
10/2015/01	Eastern Analytical Inc.	149512	\$	12.00	Water Testing and Sampling	16-630-643-3
10/2015/07	Eastern Analytical Inc.	149484	\$	56.00	Water Testing and Sampling	16-630-643-3
10/2015/12	Eastern Analytical Inc.	150193	\$	12.00	Water Testing and Sampling	11-630-643-3
10/2015/14	Eastern Analytical Inc.	150007	\$	12.00	Water Testing and Sampling	01-630-643-3
10/2015/14	Eastern Analytical Inc.	150008	\$	12.00	Water Testing and Sampling	03-630-643-3
10/2015/14	Eastern Analytical Inc.	150005	\$	12.00	Water Testing and Sampling	05-630-643-3
10/2015/14	Eastern Analytical Inc.	150006	\$	12.00	Water Testing and Sampling	06-630-643-3
10/2015/15	Eastern Analytical Inc.	150010	\$	12.00	Water Testing and Sampling	10-630-643-3
10/2015/15	Eastern Analytical Inc.	150076	\$	120.00	Water Testing and Sampling	16-630-643-3
10/2015/15	Eastern Analytical Inc.	150077	\$	120.00	Water Testing and Sampling	17-630-643-3
10/2015/16	Eastern Analytical Inc.	150285	\$	187.00	Water Testing and Sampling	06-630-643-3
10/2015/16	Eastern Analytical Inc.	150194	\$	120.00	Water Testing and Sampling	17-630-643-3
10/2015/19	Eastern Analytical Inc.	150540	\$	295.00	Water Testing and Sampling	03-630-643-3
10/2015/20	Eastern Analytical Inc.	150009	\$	24.00	Water Testing and Sampling	02-630-643-3
10/2015/21	Eastern Analytical Inc.	149369	\$	32.00	Water Testing and Sampling	08-630-643-3
10/2015/21	Eastern Analytical Inc.	150338	\$	122.00	Water Testing and Sampling	13-630-643-3
10/2015/27	Eastern Analytical Inc.	150509	\$	17.00	Water Testing and Sampling	03-630-643-3
11/2015/03	Eastern Analytical Inc.	150715	\$	24.00	Water Testing and Sampling	04-630-643-3
11/2015/03	Eastern Analytical Inc.	150714	\$	12.00	Water Testing and Sampling	08-630-643-3
11/2015/03	Eastern Analytical Inc.	150713	\$	12.00	Water Testing and Sampling	10-630-643-3
11/2015/03	Eastern Analytical Inc.	150716	\$	12.00	Water Testing and Sampling	13-630-643-3
11/2015/04	Eastern Analytical Inc.	150738	\$	12.00	Water Testing and Sampling	05-630-643-3
11/2015/04	Eastern Analytical Inc.	150734	\$	12.00	Water Testing and Sampling	06-630-643-3
11/2015/04	Eastern Analytical Inc.	150737	\$	12.00	Water Testing and Sampling	09-630-643-3
11/2015/04	Eastern Analytical Inc.	150739	\$	12.00	Water Testing and Sampling	12-630-643-3
11/2015/04	Eastern Analytical Inc.	150735	\$	12.00	Water Testing and Sampling	17-630-643-3
11/2015/06	Eastern Analytical Inc.	150732	\$	12.00	Water Testing and Sampling	03-630-643-3
11/2015/07	Eastern Analytical Inc.	150736	\$	12.00	Water Testing and Sampling	11-630-643-3
11/2015/09	Eastern Analytical Inc.	150731	\$	12.00	Water Testing and Sampling	01-630-643-3
11/2015/09	Eastern Analytical Inc.	150730	\$	24.00	Water Testing and Sampling	02-630-643-3
11/2015/09	Eastern Analytical Inc.	150733	\$	12.00	Water Testing and Sampling	07-630-643-3
11/2015/09	Eastern Analytical Inc.	150740	\$	12.00	Water Testing and Sampling	15-630-643-3
11/2015/09	Eastern Analytical Inc.	150741	\$	12.00	Water Testing and Sampling	16-630-643-3
11/2015/09	Eastern Analytical Inc.	150742	\$	12.00	Water Testing and Sampling	16-630-643-3
11/2015/16	Eastern Analytical Inc.	150191	\$	12.00	Water Testing and Sampling	10-630-643-3
11/2015/30	Eastern Analytical Inc.	150802	\$	1,092.00	Water Testing and Sampling	05-630-643-3



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12/2015/01	Eastern Analytical Inc.	151387	\$	1,133.00	Water Testing and Sampling 01-630-643-3
12/2015/09	Eastern Analytical Inc.	152183	\$	12.00	Water Testing and Sampling 05-630-643-3
12/2015/14	Eastern Analytical Inc.	152108	\$	24.00	Water Testing and Sampling 02-630-643-3
12/2015/14	Eastern Analytical Inc.	152104	\$	12.00	Water Testing and Sampling 03-630-643-3
12/2015/14	Eastern Analytical Inc.	152103	\$	12.00	Water Testing and Sampling 16-630-643-3
12/2015/14	Eastern Analytical Inc.	152105	\$	12.00	Water Testing and Sampling 06-630-643-3
12/2015/14	Eastern Analytical Inc.	152106	\$	12.00	Water Testing and Sampling 14-630-643-3
12/2015/14	Eastern Analytical Inc.	152107	\$	12.00	Water Testing and Sampling 01-630-643-3
12/2015/14	Eastern Analytical Inc.	151901	\$	12.00	Water Testing and Sampling 10-630-643-3
<b>2015 Miscellaneous Expense Total</b>			\$	<b>14,358.00</b>	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
<b>01-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153150		1	1/26/2016	AP8239	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 152779		2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154437		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 3 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 155445		4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 4 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156566		5	5/11/2016	AP8948	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157769		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158868		7	7/14/2016	AP9320	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 158881		7	7/14/2016	AP9320	Vendor#: 12	\$0.00	\$36.00	\$0.00	\$0.00	
Eastern Analytical Inc. 158880		7	7/14/2016	AP9320	Vendor#: 12	\$0.00	\$112.00	\$0.00	\$0.00	
					Mth 7 Total	\$0.00	\$160.00	\$0.00	\$0.00	\$160.00
Eastern Analytical Inc. 159871		8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161346		9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161357		9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$120.00	\$0.00	\$0.00	
					Mth 9 Total	\$0.00	\$132.00	\$0.00	\$0.00	\$132.00
Eastern Analytical Inc. 162136		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 10 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164287		12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 164417		12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 12 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
YTD Total for 01-630-643-3	Water Tests					\$0.00	\$412.00	\$0.00	\$0.00	\$412.00
<b>01-675-643-3</b>	Violation - Publications									

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 01-675-643-3			Violation - Publications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>02-630-643-3</b>	<b>Water Tests</b>									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153004		1	1/25/2016	AP8229	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 153669		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 154433		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
					Mth 3 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 155422		4	4/18/2016	AP8817	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
Eastern Analytical Inc. 155157		4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$889.00	\$0.00	\$0.00	
Eastern Analytical Inc. 155990		4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$122.00	\$0.00	\$0.00	
					Mth 4 Total	\$0.00	\$1,035.00	\$0.00	\$0.00	\$1,035.00
Eastern Analytical Inc. 156567		5	5/11/2016	AP8948	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 157645		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
Eastern Analytical Inc. 158029		6	6/20/2016	AP9157	Vendor#: 12	\$0.00	\$224.00	\$0.00	\$0.00	
Eastern Analytical Inc. 158030		6	6/20/2016	AP9157	Vendor#: 12	\$0.00	\$36.00	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$284.00	\$0.00	\$0.00	\$284.00
Eastern Analytical Inc. 158827		7	7/5/2016	AP9276	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
					Mth 7 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 159783		8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
Eastern Analytical Inc. 159878		8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$36.00	\$0.00	\$0.00	
Eastern Analytical Inc. 159879		8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$224.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$284.00	\$0.00	\$0.00	\$284.00
Eastern Analytical Inc. 161207		9	9/15/2016	AP9691	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161314		9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$240.00	\$0.00	\$0.00	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
						Mth 9 Total	\$0.00	\$264.00	\$0.00	\$0.00	\$264.00
Eastern Analytical Inc. 162130			10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 10 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 163696			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 164368			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
YTD Total for 02-630-643-3		Water Tests					\$0.00	\$2,059.00	\$0.00	\$0.00	\$2,059.00
02-675-643-3		Violation - Publications									
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 02-675-643-3		Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
03-630-643-3		Water Tests									
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153149			1	1/26/2016	AP8239	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 153757			2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154438			3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 3 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 155446			4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 4 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156565			5	5/11/2016	AP8948	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157770			6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 6 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158869			7	7/14/2016	AP9320	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 7 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159872			8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
						Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161343			9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 9 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162137			10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 10 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163770			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164341			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 164416			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
YTD Total for 03-630-643-3		Water Tests					\$0.00	\$156.00	\$0.00	\$0.00	\$156.00
03-675-643-3		Violation - Publications									\$0.00
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 03-675-643-3		Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
04-630-643-3		Water Tests									\$0.00
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153597			2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 2 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 155198			4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$872.00	\$0.00	\$0.00	
						Mth 4 Total	\$0.00	\$872.00	\$0.00	\$0.00	\$872.00
Eastern Analytical Inc. 156916			5	5/19/2016	AP8990	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 5 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 1601101			8	8/18/2016	AP9495	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 8 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 163790			12	12/20/2016	AP10221	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
YTD Total for 04-630-643-3		Water Tests					\$0.00	\$968.00	\$0.00	\$0.00	\$968.00
04-675-643-3		Violation - Publications									\$0.00
YEAR FORWARD BALANCE											\$0.00

Report run by: leah valladares

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**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 04-675-643-3			Violation - Publications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>05-630-643-3</b>	Water Tests									\$0.00
YEAR FORWARD BALANCE										
Eastern Analytical Inc. 153005		1	1/25/2016	AP8229	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 153758		2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 2	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154435		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 3	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 155331		4	4/18/2016	AP8817	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 4	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156831		5	5/17/2016	AP8976	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 5	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157644		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 6	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158826		7	7/5/2016	AP9276	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 7	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159777		8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 8	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161208		9	9/15/2016	AP9691	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 9	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162076		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$204.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161830		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$69.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161997		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 10	Total	\$0.00	\$285.00	\$0.00	\$0.00	\$285.00
Eastern Analytical Inc. 163698		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 163808		11	11/29/2016	AP10095	Vendor#: 12	\$0.00	\$36.00	\$0.00	\$0.00	
Eastern Analytical Inc. 163804		11	11/29/2016	AP10095	Vendor#: 12	\$0.00	\$36.00	\$0.00	\$0.00	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
						Mth 11 Total	\$0.00	\$84.00	\$0.00	\$0.00	\$84.00
Eastern Analytical Inc. 164377	12	12/9/2016	AP10198	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 164520	12	12/20/2016	AP10221	Vendor#:	12		\$0.00	\$407.00	\$0.00	\$0.00	
				Mth 12 Total			\$0.00	\$419.00	\$0.00	\$0.00	\$419.00
YTD Total for 05-630-643-3		Water Tests					\$0.00	\$896.00	\$0.00	\$0.00	\$896.00
05-675-643-3		Violation - Publications									
YEAR FORWARD BALANCE											\$0.00
	1	7/1/2016					\$0.00	\$0.00	\$0.00	\$0.00	
				Mth 1 Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 05-675-643-3		Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
06-630-643-3		Water Tests									
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153002	1	1/25/2016	AP8229	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 1 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 152783	2	2/17/2016	AP8440	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 2 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154824	3	3/31/2016	AP8718	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 3 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 155447	4	4/30/2016	AP8945	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 4 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156568	5	5/11/2016	AP8948	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 5 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157646	6	6/13/2016	AP9129	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 6 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158867	7	7/14/2016	AP9320	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 7 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159873	8	8/10/2016	AP9459	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 8 Total			\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161335	9	9/22/2016	AP9719	Vendor#:	12		\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161356	9	9/22/2016	AP9719	Vendor#:	12		\$0.00	\$120.00	\$0.00	\$0.00	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
						Mth 9 Total	\$0.00	\$132.00	\$0.00	\$0.00	\$132.00
Eastern Analytical Inc. 162140			10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 10 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163763			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164415			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
	YTD Total for 06-630-643-3	Water Tests					\$0.00	\$264.00	\$0.00	\$0.00	\$264.00
<b>06-675-643-3</b>	Violation - Publications										
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 06-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>07-630-643-3</b>	Water Tests										
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153759			2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154830			3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$309.00	\$0.00	\$0.00	
						Mth 3 Total	\$0.00	\$309.00	\$0.00	\$0.00	\$309.00
Eastern Analytical Inc. 12			5	5/23/2016	AP9012	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159874			8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163805			11	11/29/2016	AP10095	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
	YTD Total for 07-630-643-3	Water Tests					\$0.00	\$357.00	\$0.00	\$0.00	\$357.00
<b>07-675-643-3</b>	Violation - Publications										
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 07-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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**General Ledger Detail Transaction Report**  
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Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
<b>08-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153601		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156917		5	5/19/2016	AP8990	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159877		8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163789		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164336		12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 12 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
YTD Total for 08-630-643-3	Water Tests					\$0.00	\$60.00	\$0.00	\$0.00	\$60.00
<b>08-675-643-3</b>	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 08-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>09-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153671		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156837		5	5/17/2016	AP8976	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159780		8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163703		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
YTD Total for 09-630-643-3	Water Tests					\$0.00	\$48.00	\$0.00	\$0.00	\$48.00
<b>09-675-643-3</b>	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00

**Lakes Region Water Company, Inc.**  
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Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 09-675-643-3			Violation - Publications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>10-630-643-3</b>	<b>Water Tests</b>									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153006		1	1/25/2016	AP8229	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 153672		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 2	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154878		3	3/24/2016	AP8682	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 154439		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 3	Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 155448		4	4/18/2016	AP8817	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 155818		4	4/25/2016	AP8839	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 4	Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 156838		5	5/17/2016	AP8976	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 5	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157641		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 6	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158824		7	7/5/2016	AP9276	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 7	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159781		8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 8	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161258		9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 9	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162125		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161441		10	10/31/2016	AP10039	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 10	Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 163702		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
				Mth 11	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00

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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
Eastern Analytical Inc. 164330			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 164374			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
YTD Total for 10-630-643-3	Water Tests						\$0.00	\$192.00	\$0.00	\$0.00	\$192.00
<b>10-675-643-3</b>	Violation - Publications										
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 10-675-643-3	Violation - Publications						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>11-630-643-3</b>	Water Tests										
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 152786			2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 154831			3	3/24/2016	AP8682	Vendor#: 12	\$0.00	\$146.00	\$0.00	\$0.00	
Eastern Analytical Inc. 154861			3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$134.00	\$0.00	\$0.00	
						Mth 3 Total	\$0.00	\$280.00	\$0.00	\$0.00	\$280.00
Eastern Analytical Inc. 155991			4	4/30/2016	AP8934	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 4 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157057			5	5/23/2016	AP9012	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159876			8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161355			9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 9 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163788			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164322			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 12 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
YTD Total for 11-630-643-3	Water Tests						\$0.00	\$364.00	\$0.00	\$0.00	\$364.00
<b>11-675-643-3</b>	Violation - Publications										
YEAR FORWARD BALANCE											\$0.00

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**General Ledger Detail Transaction Report**  
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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 11-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>12-630-643-3</b>	Water Tests										\$0.00
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153670			2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156833			5	5/17/2016	AP8976	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158489			6	6/30/2016	AP9243	Vendor#: 12	\$0.00	\$240.00	\$0.00	\$0.00	
					Mth 6	Total	\$0.00	\$240.00	\$0.00	\$0.00	\$240.00
Eastern Analytical Inc. 159782			8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162071			10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$391.00	\$0.00	\$0.00	
					Mth 10	Total	\$0.00	\$391.00	\$0.00	\$0.00	\$391.00
Eastern Analytical Inc. 163704			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164324			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$240.00	\$0.00	\$0.00	
					Mth 12	Total	\$0.00	\$240.00	\$0.00	\$0.00	\$240.00
	YTD Total for 12-630-643-3	Water Tests					\$0.00	\$919.00	\$0.00	\$0.00	\$919.00
<b>12-675-643-3</b>	Violation - Publications										\$0.00
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 12-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>13-630-643-3</b>	Water Tests										\$0.00
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 153600			2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156915			5	5/19/2016	AP8990	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5	Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00

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Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
Eastern Analytical Inc. 159880		8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163774		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 164314		12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$122.00	\$0.00	\$0.00	
					Mth 12 Total	\$0.00	\$122.00	\$0.00	\$0.00	\$122.00
YTD Total for 13-630-643-3	Water Tests					\$0.00	\$170.00	\$0.00	\$0.00	\$170.00
13-675-643-3	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 13-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14-630-643-3	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 154434		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 3 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157642		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161209		9	9/15/2016	AP9691	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 9 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162074		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$204.00	\$0.00	\$0.00	
Eastern Analytical Inc. 161828		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$69.00	\$0.00	\$0.00	
					Mth 10 Total	\$0.00	\$273.00	\$0.00	\$0.00	\$273.00
YTD Total for 14-630-643-3	Water Tests					\$0.00	\$309.00	\$0.00	\$0.00	\$309.00
14-675-643-3	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 14-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15-630-643-3	Water Tests									
YEAR FORWARD BALANCE										\$0.00

**Lakes Region Water Company, Inc.**  
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Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
Eastern Analytical Inc. 153673		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 156834		5	5/17/2016	AP8976	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159779		8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161315		9	9/22/2016	AP9719	Vendor#: 12	\$0.00	\$240.00	\$0.00	\$0.00	
					Mth 9 Total	\$0.00	\$240.00	\$0.00	\$0.00	\$240.00
Eastern Analytical Inc. 162068		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$273.00	\$0.00	\$0.00	
					Mth 10 Total	\$0.00	\$273.00	\$0.00	\$0.00	\$273.00
Eastern Analytical Inc. 163708		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
YTD Total for 15-630-643-3 Water Tests						\$0.00	\$561.00	\$0.00	\$0.00	\$561.00
<b>15-675-643-3</b>	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 15-675-643-3 Violation - Publications						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>16-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 153003		1	1/25/2016	AP8229	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 153677		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 153678		2	3/30/2016	AP8696	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 2 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 154436		3	3/31/2016	AP8718	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 155167		3	4/11/2016	AP8800	Vendor#: 12	\$0.00	\$958.00	\$0.00	\$0.00	
					Mth 3 Total	\$0.00	\$970.00	\$0.00	\$0.00	\$970.00
Eastern Analytical Inc. 155332		4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 155764		4	4/30/2016	AP8945	Vendor#: 12	\$0.00	\$24.00	\$0.00	\$0.00	

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Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
						Mth 4 Total	\$0.00	\$36.00	\$0.00	\$0.00	\$36.00
Eastern Analytical Inc. 157056			5	5/23/2016	AP9012	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 5 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 157643			6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 6 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 158825			7	7/5/2016	AP9276	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 7 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159778			8	8/8/2016	AP9440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 161149			9	9/15/2016	AP9691	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 9 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162004			10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 10 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 163707			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 163700			11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 11 Total	\$0.00	\$24.00	\$0.00	\$0.00	\$24.00
Eastern Analytical Inc. 164367			12	12/9/2016	AP10198	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
Eastern Analytical Inc. 163707C			12	12/20/2016	AP10221	Vendor#: 12	\$0.00	\$0.00	\$12.00	\$0.00	
						Mth 12 Total	\$0.00	\$12.00	\$12.00	\$0.00	\$0.00
YTD Total for 16-630-643-3	Water Tests						\$0.00	\$1,150.00	\$12.00	\$0.00	\$1,138.00
<b>16-675-643-3</b>	Violation - Publications										\$0.00
YEAR FORWARD BALANCE											\$0.00
			1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
						Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 16-675-643-3	Violation - Publications						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>17-630-643-3</b>	Water Tests										\$0.00
YEAR FORWARD BALANCE											\$0.00
Eastern Analytical Inc. 152784			2	2/17/2016	AP8440	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
						Mth 2 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 159875			8	8/10/2016	AP9459	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
					Mth 8 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Eastern Analytical Inc. 162077		10	10/12/2016	AP9824	Vendor#: 12	\$0.00	\$558.00	\$0.00	\$0.00	
					Mth 10 Total	\$0.00	\$558.00	\$0.00	\$0.00	\$558.00
Eastern Analytical Inc. 163762		11	11/22/2016	AP10068	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 11 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
	YTD Total for 17-630-643-3			Water Tests		\$0.00	\$594.00	\$0.00	\$0.00	\$594.00
<b>17-675-643-3</b>	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 17-675-643-3			Violation - Publications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>18-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 18-630-643-3			Water Tests		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>50-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
Eastern Analytical Inc. 157771		6	6/13/2016	AP9129	Vendor#: 12	\$0.00	\$12.00	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
	YTD Total for 50-630-643-3			Water Tests		\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
<b>50-675-643-3</b>	Violation - Publications									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 50-675-643-3			Violation - Publications		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>51-630-643-3</b>	Water Tests									
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	YTD Total for 51-630-643-3			Water Tests		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2015 - 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
YEAR FORWARD BALANCE										\$0.00
		1	7/1/2016			\$0.00	\$0.00	\$0.00	\$0.00	
					Mth 1 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
YTD Total for 51-675-643-3	Violation - Publications					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for Fund 01						\$0.00	\$412.00	\$0.00	\$0.00	\$412.00
Total for Fund 02						\$0.00	\$2,059.00	\$0.00	\$0.00	\$2,059.00
Total for Fund 03						\$0.00	\$156.00	\$0.00	\$0.00	\$156.00
Total for Fund 04						\$0.00	\$968.00	\$0.00	\$0.00	\$968.00
Total for Fund 05						\$0.00	\$896.00	\$0.00	\$0.00	\$896.00
Total for Fund 06						\$0.00	\$264.00	\$0.00	\$0.00	\$264.00
Total for Fund 07						\$0.00	\$357.00	\$0.00	\$0.00	\$357.00
Total for Fund 08						\$0.00	\$60.00	\$0.00	\$0.00	\$60.00
Total for Fund 09						\$0.00	\$48.00	\$0.00	\$0.00	\$48.00
Total for Fund 10						\$0.00	\$192.00	\$0.00	\$0.00	\$192.00
Total for Fund 11						\$0.00	\$364.00	\$0.00	\$0.00	\$364.00
Total for Fund 12						\$0.00	\$919.00	\$0.00	\$0.00	\$919.00
Total for Fund 13						\$0.00	\$170.00	\$0.00	\$0.00	\$170.00
Total for Fund 14						\$0.00	\$309.00	\$0.00	\$0.00	\$309.00
Total for Fund 15						\$0.00	\$561.00	\$0.00	\$0.00	\$561.00
Total for Fund 16						\$0.00	\$1,150.00	\$12.00	\$0.00	\$1,138.00
Total for Fund 17						\$0.00	\$594.00	\$0.00	\$0.00	\$594.00
Total for Fund 18						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total for Fund 50						\$0.00	\$12.00	\$0.00	\$0.00	\$12.00
Total for Fund NA - 51-630-643-3						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total						\$0.00	\$9,491.00	\$12.00	\$0.00	\$9,479.00

**Lakes Region Water Company, Inc.**  
**Staff 1-6, b-643 GL Detail**  
January - December 2016

	Date	Transaction Type	Num	Name	Class	Memo/Description	Amount	Balance	Debit	Credit
<b>401 Operating &amp; Maintenance Expense</b>										
<b>401.03 Treatment O&amp;M</b>										
<b>643 Misc. Expense</b>										
<b>643.01 Materials</b>										
	12/31/2016	Journal Entry	09 Beginning Bal		09- WG	Beginning Balance	812.70	812.70	812.70	
	12/31/2016	Journal Entry	05 Beginning Bal		05- HVS	Beginning Balance	871.67	1,684.37	871.67	
	12/31/2016	Journal Entry	01 Beginning Bal		01- FEH	Beginning Balance	173.90	1,858.27	173.90	
	12/31/2016	Journal Entry	16 Beginning Bal		16- IM	Beginning Balance	1,083.56	2,941.83	1,083.56	
	12/31/2016	Journal Entry	15 Beginning Bal		15- LOV	Beginning Balance	1,405.18	4,347.01	1,405.18	
	12/31/2016	Journal Entry	14 Beginning Bal		14- DC	Beginning Balance	1,015.61	5,362.62	1,015.61	
	12/31/2016	Journal Entry	12 Beginning Bal		12- TWW	Beginning Balance	520.26	5,882.88	520.26	
<b>Total for 643.01 Materials</b>							<b>\$ 5,882.88</b>		<b>\$ 5,882.88</b>	
<b>643.02 Water Tests</b>										
	12/31/2016	Journal Entry	08 Beginning Bal		08- DR	Beginning Balance Offset	60.00	60.00	60.00	
	12/31/2016	Journal Entry	09 Beginning Bal		09- WG	Beginning Balance	48.00	108.00	48.00	
	12/31/2016	Journal Entry	10 Beginning Bal		10- ELW	Beginning Balance	192.00	300.00	192.00	
	12/31/2016	Journal Entry	11 Beginning Bal		11- BH	Beginning Balance	364.00	664.00	364.00	
	12/31/2016	Journal Entry	12 Beginning Bal		12- TWW	Beginning Balance	919.00	1,583.00	919.00	
	12/31/2016	Journal Entry	13 Beginning Bal		13- 175E	Beginning Balance	170.00	1,753.00	170.00	
	12/31/2016	Journal Entry	14 Beginning Bal		14- DC	Beginning Balance	309.00	2,062.00	309.00	
	12/31/2016	Journal Entry	15 Beginning Bal		15- LOV	Beginning Balance	561.00	2,623.00	561.00	
	12/31/2016	Journal Entry	16 Beginning Bal		16- IM	Beginning Balance	1,138.00	3,761.00	1,138.00	
	12/31/2016	Journal Entry	17 Beginning Bal		17- GG	Beginning Balance	594.00	4,355.00	594.00	
	12/31/2016	Journal Entry	07 Beginning Bal		07- PC	Beginning Balance	357.00	4,712.00	357.00	
	12/31/2016	Journal Entry	50 Beginning Bal		50- Admin	Beginning Balance	12.00	4,724.00	12.00	
	12/31/2016	Journal Entry	05 Beginning Bal		05- HVS	Beginning Balance	896.00	5,620.00	896.00	
	12/31/2016	Journal Entry	04 Beginning Bal		04- WVG	Beginning Balance	968.00	6,588.00	968.00	
	12/31/2016	Journal Entry	03 Beginning Bal		03- WP	Beginning Balance	156.00	6,744.00	156.00	
	12/31/2016	Journal Entry	02 Beginning Bal		02- PS	Beginning Balance	2,059.00	8,803.00	2,059.00	
	12/31/2016	Journal Entry	01 Beginning Bal		01- FEH	Beginning Balance	412.00	9,215.00	412.00	
	12/31/2016	Journal Entry	06 Beginning Bal		06- WC	Beginning Balance	264.00	9,479.00	264.00	
<b>Total for 643.02 Water Tests</b>							<b>\$ 9,479.00</b>		<b>\$ 9,479.00</b>	
<b>Total for 643 Misc. Expense</b>							<b>\$ 15,361.88</b>		<b>\$ 15,361.88</b>	
<b>Total for 401.03 Treatment O&amp;M</b>							<b>\$ 15,361.88</b>		<b>\$ 15,361.88</b>	
<b>Total for 401 Operating &amp; Maintenance Expense</b>							<b>\$ 15,361.88</b>		<b>\$ 15,361.88</b>	

**Lakes Region Water Company, Inc.**  
**Staff 1-6, b-643 GL Detail**  
 January - December 2017

Account	Date	Transaction Type	Num	Name	Class	Staff 1-6, c Brief Memo/Description	Amount	Balance	Debit	Credit
401.03 Treatment O&M										
643 Misc. Expense										
643.01 Materials										
	01/26/2017	Check	15485	RE Prescott Co., INC.	16- IM	1737#408142 Discount	-7.22	-7.22		7.22
	01/26/2017	Check	15485	RE Prescott Co., INC.	16- IM	Materials	361.20	353.98	361.20	
	02/17/2017	Bill	410284	RE Prescott Co., INC.	05- HVS	Materials	312.60	666.58	312.60	
	04/13/2017	Bill	54483830	F. W. Webb Company	09- WG	Materials	66.50	733.08	66.50	
	04/19/2017	Bill	413820	RE Prescott Co., INC.	15- LOV	Materials	722.40	1,455.48	722.40	
	05/31/2017	Bill	416894	RE Prescott Co., INC.	01- FEH	Materials	126.66	1,582.14	126.66	
	07/18/2017	Bill	420441	RE Prescott Co., INC.	15- LOV	Discount	-3.71	1,578.43		3.71
	07/18/2017	Bill	420441	RE Prescott Co., INC.	15- LOV	Materials	185.50	1,763.93	185.50	
	08/18/2017	Bill	423008	RE Prescott Co., INC.	18- DS	Discount	-8.99	1,754.94		8.99
	08/18/2017	Bill	423008	RE Prescott Co., INC.	18- DS	Hurricane Cartridge	449.52	2,204.46	449.52	
<b>Total for 643.01 Materials</b>							<b>\$ 2,204.46</b>		<b>\$ 2,224.38</b>	<b>\$ 19.92</b>
643.02 Water Tests										
	01/20/2017	Check	15464	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	12.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	24.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	36.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	48.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	12.00	60.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	72.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	84.00	12.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	273.00	357.00	273.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	216.00	573.00	216.00	
	01/20/2017	Check	15464	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	597.00	24.00	
	02/01/2017	Bill	165811	Eastern Analytical Inc.	07- PC	Water Tests and Sampling	122.00	719.00	122.00	
	02/01/2017	Bill	165884	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	256.00	975.00	256.00	
	02/01/2017	Bill	165912	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	32.00	1,007.00	32.00	
	02/01/2017	Bill	165913	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	56.00	1,063.00	56.00	
	02/01/2017	Bill	166065	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	122.00	1,185.00	122.00	
	02/13/2017	Bill	166290	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	12.00	1,197.00	12.00	
	02/13/2017	Bill	166341	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	24.00	1,221.00	24.00	
	02/13/2017	Bill	166342	Eastern Analytical Inc.	08- DR	Water Tests and Sampling	12.00	1,233.00	12.00	
	02/13/2017	Bill	166345	Eastern Analytical Inc.	15- LOV	Water Tests and Sampling	12.00	1,245.00	12.00	
	02/13/2017	Bill	166340	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	12.00	1,257.00	12.00	
	02/13/2017	Bill	166289	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	1,269.00	12.00	
	02/13/2017	Bill	166288	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	1,281.00	12.00	
	02/13/2017	Bill	166286	Eastern Analytical Inc.	07- PC	Water Tests and Sampling	12.00	1,293.00	12.00	
	02/13/2017	Bill	166285	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	1,305.00	12.00	
	02/13/2017	Bill	166284	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	1,317.00	12.00	
	02/17/2017	Check	15508	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	1,329.00	12.00	
	02/17/2017	Check	15508	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	1,341.00	12.00	
	02/17/2017	Check	15508	Eastern Analytical Inc.	12- TWW	Water Tests and Sampling	12.00	1,353.00	12.00	
	02/17/2017	Check	15508	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	884.00	2,237.00	884.00	
	03/07/2017	Bill	166916	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	12.00	2,249.00	12.00	
	03/07/2017	Bill	166919	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	2,261.00	12.00	
	03/07/2017	Bill	166918	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	2,285.00	24.00	
	03/07/2017	Bill	166917	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	2,297.00	12.00	
	03/07/2017	Bill	166287	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	2,309.00	12.00	
	03/07/2017	Bill	166913	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	2,321.00	12.00	

**Lakes Region Water Company, Inc.****Staff 1-6, b-643 GL Detail**

January - December 2017

03/07/2017	Bill	166915	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	2,333.00	12.00
03/07/2017	Bill	166920	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	2,345.00	12.00
03/07/2017	Bill	166914	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	2,357.00	12.00
04/03/2017	Bill	166226	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	2,381.00	24.00
04/03/2017	Bill	166344	Eastern Analytical Inc.	17- GG	Water Tests and Sampling	12.00	2,393.00	12.00
04/03/2017	Bill	166655	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	122.00	2,515.00	122.00
04/03/2017	Bill	163768	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	2,527.00	12.00
04/10/2017	Bill	167969	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	2,539.00	12.00
04/10/2017	Bill	167966	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	2,551.00	12.00
04/10/2017	Bill	167942	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	2,563.00	12.00
04/10/2017	Bill	167880	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	2,575.00	12.00
04/10/2017	Bill	167874	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	2,599.00	24.00
04/10/2017	Bill	167878	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	2,611.00	12.00
04/10/2017	Bill	167873	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	2,623.00	12.00
04/17/2017	Bill	168240	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	2,635.00	12.00
05/12/2017	Bill	169215	Eastern Analytical Inc.	12- TWW	Water Tests and Sampling	12.00	2,647.00	12.00
05/12/2017	Bill	169212	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	2,659.00	12.00
05/12/2017	Bill	169225	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	12.00	2,671.00	12.00
05/12/2017	Bill	169219	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	2,683.00	12.00
05/12/2017	Bill	169223	Eastern Analytical Inc.	15- LOV	Water Tests and Sampling	12.00	2,695.00	12.00
05/12/2017	Bill	169258	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	2,707.00	12.00
05/12/2017	Bill	169216	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	2,731.00	24.00
05/12/2017	Bill	169252	Eastern Analytical Inc.	13- 17SE	Water Tests and Sampling	12.00	2,743.00	12.00
05/12/2017	Bill	169253	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	24.00	2,767.00	24.00
05/12/2017	Bill	169254	Eastern Analytical Inc.	08- DR	Water Tests and Sampling	12.00	2,779.00	12.00
05/12/2017	Bill	169257	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	2,791.00	12.00
05/12/2017	Bill	169217	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	2,803.00	12.00
05/15/2017	Bill	169277	Eastern Analytical Inc.	17- GG	Water Tests and Sampling	12.00	2,815.00	12.00
05/15/2017	Bill	169278	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	2,827.00	12.00
05/15/2017	Bill	169279	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	12.00	2,839.00	12.00
05/15/2017	Bill	169276	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	2,851.00	12.00
05/16/2017	Bill	169337	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	2,887.00	36.00
05/16/2017	Bill	169336	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	2,923.00	36.00
05/16/2017	Bill	169335	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	3,147.00	224.00
05/24/2017	Bill	169701	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	3,159.00	12.00
05/25/2017	Bill	169761	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	3,171.00	12.00
06/01/2017	Bill	169938	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	191.00	3,362.00	191.00
06/01/2017	Bill	169851	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	3,586.00	224.00
06/05/2017	Bill	170036	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	120.00	3,706.00	120.00
06/05/2017	Bill	170238	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	12.00	3,718.00	12.00
06/09/2017	Bill	170236	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	3,742.00	24.00
06/09/2017	Bill	170237	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	3,754.00	12.00
06/09/2017	Bill	170239	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	3,766.00	12.00
06/12/2017	Bill	170320	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	3,778.00	12.00
06/12/2017	Bill	170319	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	3,790.00	12.00
06/12/2017	Bill	170312	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	4,014.00	224.00
06/12/2017	Bill	170317	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	4,050.00	36.00
06/12/2017	Bill	170296	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	4,062.00	12.00
06/13/2017	Bill	170352	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	168.00	4,230.00	168.00
06/13/2017	Bill	170353	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	36.00	4,266.00	36.00
06/13/2017	Bill	170366	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	4,278.00	12.00
06/13/2017	Bill	170427	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	120.00	4,398.00	120.00

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06/13/2017	Bill	170426	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	120.00	4,518.00	120.00
07/14/2017	Bill	171516	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	4,530.00	12.00
07/14/2017	Bill	171514	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	4,542.00	12.00
07/14/2017	Bill	171513	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	4,554.00	12.00
07/17/2017	Bill	171573	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	4,566.00	12.00
07/17/2017	Bill	171577	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	4,578.00	12.00
07/18/2017	Bill	171654	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	56.00	4,634.00	56.00
07/18/2017	Bill	171643	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	36.00	4,670.00	36.00
07/18/2017	Bill	171878	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	4,682.00	12.00
07/24/2017	Bill	171879	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	4,706.00	24.00
07/25/2017	Bill	171979	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	4,718.00	12.00
07/25/2017	Bill	171980	Eastern Analytical Inc.	12- TWW	Water Tests and Sampling	12.00	4,730.00	12.00
08/01/2017	Bill	172167	Eastern Analytical Inc.	15- LOV	Water Tests and Sampling	199.00	4,929.00	199.00
08/01/2017	Bill	172131	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	4,941.00	12.00
08/01/2017	Bill	172056	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	4,953.00	12.00
08/01/2017	Bill	172054	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	4,965.00	12.00
08/01/2017	Bill	172097	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	4,977.00	12.00
08/01/2017	Bill	172171	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	199.00	5,176.00	199.00
08/07/2017	Bill	172464	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	5,188.00	12.00
08/07/2017	Bill	172463	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	5,212.00	24.00
08/07/2017	Bill	172466	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	12.00	5,224.00	12.00
08/07/2017	Bill	172461	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	5,236.00	12.00
08/07/2017	Bill	172460	Eastern Analytical Inc.	12- TWW	Water Tests and Sampling	12.00	5,248.00	12.00
08/07/2017	Bill	172473	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	5,260.00	12.00
08/07/2017	Bill	172471	Eastern Analytical Inc.	15- LOV	Water Tests and Sampling	12.00	5,272.00	12.00
08/07/2017	Bill	172467	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	5,284.00	12.00
08/08/2017	Bill	172524	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	12.00	5,296.00	12.00
08/08/2017	Bill	172525	Eastern Analytical Inc.	08- DR	Water Tests and Sampling	12.00	5,308.00	12.00
08/08/2017	Bill	172529	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	5,320.00	12.00
08/08/2017	Bill	172523	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	24.00	5,344.00	24.00
08/08/2017	Bill	172532	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	5,356.00	12.00
08/08/2017	Bill	172504	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	5,368.00	12.00
08/08/2017	Bill	172531	Eastern Analytical Inc.	17- GG	Water Tests and Sampling	12.00	5,380.00	12.00
08/08/2017	Bill	172522	Eastern Analytical Inc.	07- PC	Water Tests and Sampling	12.00	5,392.00	12.00
08/08/2017	Bill	172520	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	5,404.00	12.00
08/08/2017	Bill	172519	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	5,416.00	12.00
08/09/2017	Bill	172583	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	5,452.00	36.00
08/09/2017	Bill	172580	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	36.00	5,488.00	36.00
08/09/2017	Bill	172584	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	5,712.00	224.00
08/10/2017	Bill	172579	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	56.00	5,768.00	56.00
08/10/2017	Bill	172630	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	112.00	5,880.00	112.00
08/10/2017	Bill	172631	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	36.00	5,916.00	36.00
09/05/2017	Vendor Credit	172579C	Eastern Analytical Inc.	16- IM	invoice 172467 LRW Services Indian Mound shopping center	-12.00	5,904.00	12.00
09/13/2017	Bill	173877	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	12.00	5,916.00	12.00
09/13/2017	Bill	173875	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	5,928.00	12.00
09/13/2017	Bill	173876	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	5,940.00	12.00
09/15/2017	Bill	173994	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	5,952.00	12.00
09/15/2017	Bill	174008	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	5,964.00	12.00
09/15/2017	Bill	174009	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	5,976.00	12.00
09/15/2017	Bill	174010	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	5,988.00	12.00
09/15/2017	Bill	174011	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	24.00	6,012.00	24.00
09/15/2017	Bill	174004	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	6,024.00	12.00

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10/10/2017	Bill	174935	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	6,036.00	12.00
10/10/2017	Bill	174933	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	6,048.00	12.00
10/11/2017	Bill	174992	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	6,060.00	12.00
10/13/2017	Bill	172968	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	120.00	6,180.00	120.00
10/13/2017	Bill	175353	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	6,216.00	36.00
10/17/2017	Bill	175252	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	6,228.00	12.00
10/17/2017	Bill	175246	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	6,240.00	12.00
10/17/2017	Bill	175245	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	6,252.00	12.00
10/17/2017	Bill	175248	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	6,276.00	24.00
10/17/2017	Bill	175250	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	6,288.00	12.00
10/19/2017	Bill	175351	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	6,512.00	224.00
10/24/2017	Bill	175822	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	6,524.00	12.00
10/24/2017	Bill	175820	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	484.00	7,008.00	484.00
10/26/2017	Credit Card Expense	543889	Laboratory Products Sales, Inc.	50- Admin	Bacteria Bottles	112.81	7,120.81	112.81
11/01/2017	Bill	175734	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	7,132.81	12.00
11/13/2017	Bill	176281	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	7,144.81	12.00
11/13/2017	Bill	176282	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	7,168.81	24.00
11/13/2017	Bill	176291	Eastern Analytical Inc.	15- LOV	Water Tests and Sampling	12.00	7,180.81	12.00
11/13/2017	Bill	176289	Eastern Analytical Inc.	09- WG	Water Tests and Sampling	12.00	7,192.81	12.00
11/13/2017	Bill	176287	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	7,204.81	12.00
11/13/2017	Bill	176285	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	7,216.81	12.00
11/14/2017	Bill	176355	Eastern Analytical Inc.	08- DR	Water Tests and Sampling	12.00	7,228.81	12.00
11/14/2017	Bill	176354	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	12.00	7,240.81	12.00
11/14/2017	Bill	176352	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	24.00	7,264.81	24.00
11/15/2017	Bill	176410	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	112.00	7,376.81	112.00
11/15/2017	Bill	176429	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	112.00	7,488.81	112.00
11/15/2017	Bill	176431	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	36.00	7,524.81	36.00
11/15/2017	Bill	176409	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	36.00	7,560.81	36.00
12/01/2017	Bill	176616	Eastern Analytical Inc.	12- TWW	Water Tests and Sampling	12.00	7,572.81	12.00
12/01/2017	Bill	176588	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	7,584.81	12.00
12/01/2017	Bill	176595	Eastern Analytical Inc.	07- PC	Water Tests and Sampling	12.00	7,596.81	12.00
12/01/2017	Bill	176597	Eastern Analytical Inc.	17- GG	Water Tests and Sampling	12.00	7,608.81	12.00
12/01/2017	Bill	176596	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	7,620.81	12.00
12/01/2017	Bill	176678	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	7,632.81	12.00
12/01/2017	Bill	176592	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	7,644.81	12.00
12/01/2017	Bill	176593	Eastern Analytical Inc.	07- PC	Water Tests and Sampling	12.00	7,656.81	12.00
12/06/2017	Bill	177206	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	134.00	7,790.81	134.00
12/06/2017	Bill	177208	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	187.00	7,977.81	187.00
12/06/2017	Bill	177213	Eastern Analytical Inc.	11- BH	Water Tests and Sampling	12.00	7,989.81	12.00
12/06/2017	Bill	177195	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	122.00	8,111.81	122.00
12/06/2017	Bill	177196	Eastern Analytical Inc.	08- DR	Water Tests and Sampling	309.00	8,420.81	309.00
12/06/2017	Bill	177198	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	24.00	8,444.81	24.00
12/07/2017	Bill	177256	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	378.00	8,822.81	378.00
12/11/2017	Bill	177332	Eastern Analytical Inc.	04- WVG	Water Tests and Sampling	36.00	8,858.81	36.00
12/11/2017	Bill	177330	Eastern Analytical Inc.	13- 175E	Water Tests and Sampling	36.00	8,894.81	36.00
12/11/2017	Bill	177329	Eastern Analytical Inc.	10- ELW	Water Tests and Sampling	12.00	8,906.81	12.00
12/12/2017	Bill	177437	Eastern Analytical Inc.	06- WC	Water Tests and Sampling	12.00	8,918.81	12.00
12/12/2017	Bill	177434	Eastern Analytical Inc.	03- WP	Water Tests and Sampling	12.00	8,930.81	12.00
12/12/2017	Bill	177436	Eastern Analytical Inc.	18- DS	Water Tests and Sampling	12.00	8,942.81	12.00
12/12/2017	Bill	177438	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	24.00	8,966.81	24.00
12/12/2017	Bill	177439	Eastern Analytical Inc.	01- FEH	Water Tests and Sampling	12.00	8,978.81	12.00
12/13/2017	Bill	177520	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	36.00	9,014.81	36.00

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12/13/2017	Bill	177518	Eastern Analytical Inc.	05- HVS	Water Tests and Sampling	12.00	9,026.81	12.00	
12/13/2017	Bill	177516	Eastern Analytical Inc.	14- DC	Water Tests and Sampling	12.00	9,038.81	12.00	
12/13/2017	Bill	177517	Eastern Analytical Inc.	16- IM	Water Tests and Sampling	12.00	9,050.81	12.00	
12/13/2017	Bill	177519	Eastern Analytical Inc.	02- PS	Water Tests and Sampling	224.00	9,274.81	224.00	
12/18/2017	Deposit		State of New Hampshire	17- GG		-782.00	8,492.81		782.00
<b>Total for 643.02 Water Tests</b>						<b>\$ 8,492.81</b>	<b>\$ 9,286.81</b>	<b>\$ 794.00</b>	
<b>Total for 643 Misc. Expense</b>						<b>\$ 10,697.27</b>	<b>\$ 11,511.19</b>	<b>\$ 813.92</b>	

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		Transaction									
	Date	Type	Num	Name	Class	Staff 1-6, c Brief Memo/Description	Amount	Balance	Debit	Credit	
401.03 Treatment O&M											
643 Misc. Expense											
643.01 Materials											
	01/08/2018	Bill	432748	RE Prescott Co., INC.	01- FEH	Discount CES-CQvester 5 5 gal jug	-12.32	-12.32			12.32
	01/08/2018	Bill	5341509	EJP (Everett J Prescott)	50- Admin	Meter Gasket Rubber 3/4	33.00	20.68	33.00		
	01/08/2018	Bill	432748	RE Prescott Co., INC.	01- FEH	CES-CQvester 5 5 gal jug	615.00	635.68	615.00		
	01/18/2018	Bill	434218	RE Prescott Co., INC.	50- Admin	Alkalinity Test Kit	62.56	698.24	62.56		
	01/18/2018	Bill	434218	RE Prescott Co., INC.	50- Admin	discount Alkalinity Test Kit	-1.26	696.98			1.26
	01/31/2018	Bill	434365	RE Prescott Co., INC.	01- FEH	CES C-Qvester 5 5 gal jug	320.60	1,017.58	320.60		
	01/31/2018	Bill	434374	RE Prescott Co., INC.	50- Admin	Alkalinity Test Kit	62.56	1,080.14	62.56		
	01/31/2018	Bill	434365	RE Prescott Co., INC.	01- FEH	discount CES C-Qvester 5 5 gal jug	-6.42	1,073.72			6.42
	01/31/2018	Bill	434374	RE Prescott Co., INC.	50- Admin	discount Alkalinity Test Kit	-1.26	1,072.46			1.26
	02/14/2018	Bill	435250	RE Prescott Co., INC.	12- TWW	Georgia marble 40 50lbs bags	722.40	1,794.86	722.40		
	02/14/2018	Bill	435249	RE Prescott Co., INC.	15- LOV	Georgia marble 40 50lbs bags	722.40	2,517.26	722.40		
	02/14/2018	Bill	435250	RE Prescott Co., INC.	12- TWW	discount Georgia marble 40 50lbs bags	-14.45	2,502.81			14.45
	02/14/2018	Bill	435249	RE Prescott Co., INC.	15- LOV	discount Georgia marble 40 50lbs bags	-14.45	2,488.36			14.45
						discount 2 1.5" Dist. Hub, Lateral/18-24 12 UN-1.5PVCS40PIPE					
	02/21/2018	Bill	435658	RE Prescott Co., INC.	15- LOV	2 24 X 72-4 Meral Tank Natural	-33.43	2,454.93			33.43
	02/23/2018	Bill	435949	RE Prescott Co., INC.	12- TWW	Georgia Marble - 50 Bag Pallet	361.20	2,816.13	361.20		
						discount					
	02/23/2018	Bill	435949	RE Prescott Co., INC.	12- TWW	Georgia Marble - 50 Bag Pallet	-7.23	2,808.90			7.23
	02/28/2018	Bill	436166	RE Prescott Co., INC.	50- Admin	Split Ring O Ring - WS1 Dist Tube	5.26	2,814.16	5.26		
						Discount					
	03/21/2018	Bill	437363	RE Prescott Co., INC.	01- FEH	Lamp to Suit	-2.59	2,811.57			2.59
						Quartz sleeve					
	03/21/2018	Bill	437363	RE Prescott Co., INC.	01- FEH	Lamp to Suit	129.24	2,940.81	129.24		
						Quartz sleeve					
	05/02/2018	Bill	440353	RE Prescott Co., INC.	05- HVS	DISCOUNT	-3.93	2,936.88			3.93
	05/02/2018	Bill	440353	RE Prescott Co., INC.	05- HVS	SLEEVE TO SUIT UVMAX PRO 20	42.89	2,979.77	42.89		
	05/02/2018	Bill	440353	RE Prescott Co., INC.	05- HVS	LAMP TO SUIT PRO-20	153.65	3,133.42	153.65		
	06/07/2018	Bill	4522	Bryant Paving LLC	16- IM	Patch Tomahawk Rd	300.00	3,433.42	300.00		
	06/08/2018	Bill	442489	RE Prescott Co., INC.	05- HVS	Materials	420.28	3,853.70	420.28		
	07/25/2018	Bill	447337	RE Prescott Co., INC.	18- DS	GS600 UV Sleeve & Bulb	225.10	4,078.80	225.10		
	08/03/2018	Bill	448240	RE Prescott Co., INC.	05- HVS	Flow Meter Control Circuit Board	67.39	4,146.19	67.39		
	08/15/2018	Bill	449205	RE Prescott Co., INC.	05- HVS	Filter- Radial Flow Carbon RFC20BB	315.72	4,461.91	315.72		
	09/04/2018	Bill		RE Prescott Co., INC.	18- DS	QS600 UV Sleeve and bulb	304.41	4,766.32	304.41		
	09/12/2018	Bill	451509	RE Prescott Co., INC.	50- Admin	WS1 1" Plastic Male NPT Assembly	13.36	4,779.68	13.36		
	10/26/2018	Bill	455356	RE Prescott Co., INC.	16- IM	Georgia marble	967.50	5,747.18	967.50		
	12/31/2018	Journal Entry	YEAE2018WW1/2yr-02	50- Admin	Year End 3% of 50 Allocation Entry		-2.61	5,744.57			2.61
	12/31/2018	Journal Entry	YEAE2018-1	18- DS	Year End 3% of 50 Allocation Entry		5.23	5,749.80	5.23		
	12/31/2018	Journal Entry	YEAE2018-1	50- Admin	Year End 3% of 50 Allocation Entry		-5.23	5,744.57			5.23
	12/31/2018	Journal Entry	YEAE2018WW1/2yr-02	19- WW	Year End 3% of 50 Allocation Entry		2.61	5,747.18	2.61		
Total for 643.01 Materials							\$ 5,747.18	\$ 5,852.36	\$ 105.18		
643.02 Water Tests											
	01/02/2018	Bill	177734	Eastern Analytical Inc.	12- TWW	Water Test and Sampling	135.00	135.00	135.00		



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01/09/2018	Bill	178294	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	147.00	12.00
01/09/2018	Bill	178299	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	159.00	12.00
01/12/2018	Bill	178408	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	171.00	12.00
01/12/2018	Bill	178409	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	183.00	12.00
01/12/2018	Bill	178415	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	195.00	12.00
01/12/2018	Bill	178414	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	207.00	12.00
01/16/2018	Bill	178469	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	231.00	24.00
01/16/2018	Bill	178468	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	243.00	12.00
02/09/2018	Bill	179256	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	255.00	12.00
02/09/2018	Bill	179257	Eastern Analytical Inc.	02- PS	Water Test and Sampling	12.00	267.00	12.00
02/09/2018	Bill	179259	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	279.00	12.00
02/09/2018	Bill	179260	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	291.00	12.00
02/09/2018	Bill	179266	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	24.00	315.00	24.00
02/09/2018	Bill	179173	Eastern Analytical Inc.	12- TWVW	Water Test and Sampling	12.00	327.00	12.00
02/09/2018	Bill	179176	Eastern Analytical Inc.	09- WG	Water Test and Sampling	12.00	339.00	12.00
02/09/2018	Bill	179177	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	351.00	12.00
02/09/2018	Bill	179179	Eastern Analytical Inc.	15- LOV	Water Test and Sampling	12.00	363.00	12.00
02/09/2018	Bill	179182	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	375.00	12.00
02/09/2018	Bill	179265	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	387.00	12.00
02/14/2018	Bill	179355	Eastern Analytical Inc.	11- BH	Water Test and Sampling	12.00	399.00	12.00
02/14/2018	Bill	179357	Eastern Analytical Inc.	17- GG	Water Test and Sampling	12.00	411.00	12.00
02/14/2018	Bill	179358	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	423.00	12.00
02/14/2018	Bill	179359	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	435.00	12.00
02/14/2018	Bill	179360	Eastern Analytical Inc.	07- PC	Water Test and Sampling	12.00	447.00	12.00
02/14/2018	Bill	179363	Eastern Analytical Inc.	08- DR	Water Test and Sampling	12.00	459.00	12.00
02/14/2018	Bill	179364	Eastern Analytical Inc.	02- PS	Water Test and Sampling	12.00	471.00	12.00
02/15/2018	Bill	179422	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	120.00	591.00	120.00
02/21/2018	Bill	179534	Eastern Analytical Inc.	02- PS	Water Test and Sampling	309.00	900.00	309.00
02/21/2018	Bill	179532	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	297.00	1,197.00	297.00
02/21/2018	Bill	179548	Eastern Analytical Inc.	11- BH	Water Test and Sampling	570.00	1,767.00	570.00
02/21/2018	Bill	179545	Eastern Analytical Inc.	09- WG	Water Test and Sampling	309.00	2,076.00	309.00
02/22/2018	Bill	179629	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	110.00	2,186.00	110.00
02/26/2018	Bill	179723	Eastern Analytical Inc.	16- IM	Water Test and Sampling	697.00	2,883.00	697.00
02/26/2018	Bill	179628	Eastern Analytical Inc.	07- PC	Water Test and Sampling	110.00	2,993.00	110.00
02/27/2018	Bill	179745	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	69.00	3,062.00	69.00
03/09/2018	Bill	179986	Eastern Analytical Inc.	14- DC	Water Test and Sampling	12.00	3,074.00	12.00
03/09/2018	Bill	179990	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	3,086.00	12.00
03/09/2018	Bill	179985	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	3,098.00	12.00
03/12/2018	Bill	180039	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	3,122.00	24.00
03/12/2018	Bill	180042	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	3,134.00	12.00
03/12/2018	Bill	180055	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	3,146.00	12.00
03/12/2018	Bill	180079	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	3,158.00	12.00
03/12/2018	Bill	180078	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	3,170.00	12.00
03/12/2018	Bill	180041	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	3,182.00	12.00
03/27/2018	Bill	180533	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	48.00	3,230.00	48.00
03/27/2018	Bill	180547	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	612.00	3,842.00	612.00
04/09/2018	Bill	180885	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	3,854.00	12.00

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04/09/2018	Bill	180884	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	3,866.00	12.00
04/10/2018	Bill	180973	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	3,878.00	12.00
04/10/2018	Bill	180937	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	3,902.00	24.00
04/10/2018	Bill	180939	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	3,914.00	12.00
04/13/2018	Bill	18114	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	3,926.00	12.00
04/13/2018	Bill	181113	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	3,938.00	12.00
04/16/2018	Bill	181188	Eastern Analytical Inc.	11- BH	Water Test and Sampling	24.00	3,962.00	24.00
04/17/2018	Bill	181236	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	3,974.00	12.00
04/17/2018	Bill	181259	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	3,986.00	12.00
04/23/2018	Bill	181472	Eastern Analytical Inc.	14- DC	Water Test and Sampling	120.00	4,106.00	120.00
04/24/2018	Bill	181546	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	69.00	4,175.00	69.00
04/25/2018	Bill	181575	Eastern Analytical Inc.	02- PS	Water Test and Sampling	309.00	4,484.00	309.00
05/02/2018	Bill	181798	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	4,496.00	12.00
05/07/2018	Bill	181962	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	72.00	4,568.00	72.00
05/08/2018	Bill	182024	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	24.00	4,592.00	24.00
05/08/2018	Bill	182020	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	4,604.00	12.00
05/08/2018	Bill	182021	Eastern Analytical Inc.	08- DR	Water Test and Sampling	12.00	4,616.00	12.00
05/09/2018	Bill	182111	Eastern Analytical Inc.	09- WG	Water Test and Sampling	12.00	4,628.00	12.00
05/09/2018	Bill	182109	Eastern Analytical Inc.	15- LOV	Water Test and Sampling	12.00	4,640.00	12.00
05/09/2018	Bill	182107	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	4,652.00	12.00
05/09/2018	Bill	182098	Eastern Analytical Inc.	12- TWW	Water Test and Sampling	12.00	4,664.00	12.00
05/09/2018	Bill	182112	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	4,676.00	12.00
05/11/2018	Bill	182219	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	4,688.00	12.00
05/11/2018	Bill	182218	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	4,700.00	12.00
05/11/2018	Bill	182217	Eastern Analytical Inc.	17- GG	Water Test and Sampling	12.00	4,712.00	12.00
05/11/2018	Bill	182216	Eastern Analytical Inc.	11- BH	Water Test and Sampling	12.00	4,724.00	12.00
05/11/2018	Bill	182223	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	4,736.00	12.00
05/11/2018	Bill	182232	Eastern Analytical Inc.	07- PC	Water Test and Sampling	12.00	4,748.00	12.00
05/11/2018	Bill	182228	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	4,760.00	12.00
05/11/2018	Bill	182226	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	4,784.00	24.00
05/11/2018	Bill	182224	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	4,796.00	12.00
05/14/2018	Bill	182295	Eastern Analytical Inc.	02- PS	Water Test and Sampling	224.00	5,020.00	224.00
05/14/2018	Bill	182293	Eastern Analytical Inc.	02- PS	Water Test and Sampling	36.00	5,056.00	36.00
06/08/2018	Bill	183233	Eastern Analytical Inc.	14- DC	Water Test and Sampling	12.00	5,068.00	12.00
06/08/2018	Bill	183234	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	5,080.00	12.00
06/08/2018	Bill	183230	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	5,092.00	12.00
06/14/2018	Bill	183477	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	5,104.00	12.00
06/14/2018	Bill	183479	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	5,116.00	12.00
06/14/2018	Bill	183481	Eastern Analytical Inc.	02- PS	Water Test and Sampling	224.00	5,340.00	224.00
06/14/2018	Bill	183482	Eastern Analytical Inc.	02- PS	Water Test and Sampling	36.00	5,376.00	36.00
06/14/2018	Bill	183455	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	5,388.00	12.00
06/14/2018	Bill	183457	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	5,412.00	24.00
06/14/2018	Bill	183468	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	120.00	5,532.00	120.00
06/14/2018	Bill	183460	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	5,544.00	12.00
06/14/2018	Bill	183461	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	5,556.00	12.00
07/16/2018	Bill	184638	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	5,568.00	12.00
07/16/2018	Bill	184645	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	5,580.00	12.00

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07/16/2018	Bill	184626	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	5,592.00	12.00
07/17/2018	Bill	184734	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	5,604.00	12.00
07/17/2018	Bill	184735	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	5,616.00	12.00
07/17/2018	Bill	184730	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	5,628.00	12.00
07/18/2018	Bill	184814	Eastern Analytical Inc.	12- TWVW	Water Test and Sampling	122.00	5,750.00	122.00
07/19/2018	Bill	184884	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	5,762.00	12.00
07/20/2018	Bill	184909	Eastern Analytical Inc.	19- WW	Water Test and Sampling	12.00	5,774.00	12.00
07/20/2018	Bill	184911	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	5,798.00	24.00
07/20/2018	Bill	184912	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	5,810.00	12.00
07/20/2018	Bill	184921	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	5,822.00	12.00
08/01/2018	Bill	185046	Eastern Analytical Inc.	11- BH	Water Test and Sampling	24.00	5,846.00	24.00
08/01/2018	Bill	185043	Eastern Analytical Inc.	17- GG	Water Test and Sampling	24.00	5,870.00	24.00
08/01/2018	Bill	185250	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	240.00	6,110.00	240.00
08/01/2018	Bill	185298	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	69.00	6,179.00	69.00
08/01/2018	Bill	185299	Eastern Analytical Inc.	14- DC	Water Test and Sampling	697.00	6,876.00	697.00
08/01/2018	Bill	185301	Eastern Analytical Inc.	15- LOV	Water Test and Sampling	697.00	7,573.00	697.00
08/01/2018	Bill	185147	Eastern Analytical Inc.	08- DR	Water Test and Sampling	120.00	7,693.00	120.00
08/01/2018	Bill	185148	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	120.00	7,813.00	120.00
08/01/2018	Bill	185150	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	120.00	7,933.00	120.00
08/01/2018	Bill	185194	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	120.00	8,053.00	120.00
08/08/2018	Bill	185578	Eastern Analytical Inc.	09- WG	Water Test and Sampling	12.00	8,065.00	12.00
08/08/2018	Bill	185577	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	8,077.00	12.00
08/08/2018	Bill	185595	Eastern Analytical Inc.	12- TWVW	Water Test and Sampling	12.00	8,089.00	12.00
08/09/2018	Bill	185652	Eastern Analytical Inc.	15- LOV	Water Test and Sampling	12.00	8,101.00	12.00
08/13/2018	Bill	185791	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	8,113.00	12.00
08/14/2018	Bill	185842	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	8,125.00	12.00
08/14/2018	Bill	185844	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	24.00	8,149.00	24.00
08/14/2018	Bill	185843	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	8,161.00	12.00
08/15/2018	Bill	185892	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	36.00	8,197.00	36.00
08/15/2018	Bill	185891	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	24.00	8,221.00	24.00
08/15/2018	Bill	185890	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	8,233.00	12.00
08/15/2018	Bill	185886	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	8,257.00	24.00
08/17/2018	Bill	186019	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	8,269.00	12.00
08/17/2018	Bill	186018	Eastern Analytical Inc.	11- BH	Water Test and Sampling	12.00	8,281.00	12.00
08/17/2018	Bill	186020	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	8,293.00	12.00
08/17/2018	Bill	186027	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	8,305.00	12.00
08/17/2018	Bill	186021	Eastern Analytical Inc.	17- GG	Water Test and Sampling	12.00	8,317.00	12.00
08/17/2018	Bill	186025	Eastern Analytical Inc.	07- PC	Water Test and Sampling	12.00	8,329.00	12.00
08/17/2018	Bill	186026	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	8,341.00	12.00
08/22/2018	Bill	186226	Eastern Analytical Inc.	07- PC	Water Test and Sampling	120.00	8,461.00	120.00
08/22/2018	Bill	186227	Eastern Analytical Inc.	11- BH	Water Test and Sampling	120.00	8,581.00	120.00
09/04/2018	Bill	186479	Eastern Analytical Inc.	18- DS	Water Test and Sampling	120.00	8,701.00	120.00
09/04/2018	Bill	186536	Eastern Analytical Inc.	07- PC	Water Test and Sampling	78.00	8,779.00	78.00
09/06/2018	Bill	186656	Eastern Analytical Inc.	07- PC	Water Test and Sampling	72.00	8,851.00	72.00
09/10/2018	Bill	186772	Eastern Analytical Inc.	14- DC	Water Test and Sampling	12.00	8,863.00	12.00
09/10/2018	Bill	186795	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	8,875.00	12.00
09/10/2018	Bill	186799	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	8,887.00	12.00

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09/11/2018	Bill	186833	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	8,899.00	12.00
09/11/2018	Bill	186838	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	36.00	8,935.00	36.00
09/11/2018	Bill	186826	Eastern Analytical Inc.	07- PC	Water Test and Sampling	120.00	9,055.00	120.00
09/12/2018	Bill	186900	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	112.00	9,167.00	112.00
09/12/2018	Bill	186922	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	36.00	9,203.00	36.00
09/14/2018	Bill	187042	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	9,215.00	12.00
09/14/2018	Bill	187043	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	9,227.00	12.00
09/14/2018	Bill	187050	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	9,239.00	12.00
09/14/2018	Bill	187040	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	9,263.00	24.00
09/14/2018	Bill	187049	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	9,275.00	12.00
09/21/2018	Bill	187319	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	9,287.00	12.00
09/25/2018	Bill	187451	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	36.00	9,323.00	36.00
09/25/2018	Bill	187452	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	112.00	9,435.00	112.00
09/28/2018	Bill	187629	Eastern Analytical Inc.	07- PC	Water Test and Sampling	118.00	9,553.00	118.00
10/09/2018	Bill	187978	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	9,565.00	12.00
10/09/2018	Bill	187977	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	9,577.00	12.00
10/10/2018	Bill	188050	Eastern Analytical Inc.	06- WC	Water Test and Sampling	56.00	9,633.00	56.00
10/10/2018	Bill	188051	Eastern Analytical Inc.	06- WC	Water Test and Sampling	36.00	9,669.00	36.00
10/15/2018	Bill	188237	Eastern Analytical Inc.	19- WW	Water Test and Sampling	12.00	9,681.00	12.00
10/15/2018	Bill	188247	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	9,693.00	12.00
10/16/2018	Bill	188319	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	9,705.00	12.00
10/16/2018	Bill	188317	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	9,729.00	24.00
10/16/2018	Bill	188322	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	9,741.00	12.00
10/17/2018	Bill	188377	Eastern Analytical Inc.	16- IM	Water Test and Sampling	36.00	9,777.00	36.00
10/17/2018	Bill	188378	Eastern Analytical Inc.	02- PS	Water Test and Sampling	224.00	10,001.00	224.00
10/17/2018	Bill	188379	Eastern Analytical Inc.	02- PS	Water Test and Sampling	36.00	10,037.00	36.00
10/17/2018	Bill	188380	Eastern Analytical Inc.	16- IM	Water Test and Sampling	56.00	10,093.00	56.00
10/19/2018	Bill	188481	Eastern Analytical Inc.	18- DS	Water Test and Sampling	56.00	10,149.00	56.00
10/19/2018	Bill	188486	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	10,161.00	12.00
10/19/2018	Bill	188489	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	10,173.00	12.00
10/24/2018	Bill	188651	Eastern Analytical Inc.	18- DS	Water Test and Sampling	56.00	10,229.00	56.00
11/01/2018	Bill	188913	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	36.00	10,265.00	36.00
11/05/2018	Bill	189056	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	112.00	10,377.00	112.00
11/09/2018	Bill	189275	Eastern Analytical Inc.	15- LOV	Water Test and Sampling	12.00	10,389.00	12.00
11/09/2018	Bill	189276	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	12.00	10,401.00	12.00
11/09/2018	Bill	189273	Eastern Analytical Inc.	09- WG	Water Test and Sampling	12.00	10,413.00	12.00
11/09/2018	Bill	189276a	Eastern Analytical Inc.	04- WVG	Water Test and Sampling	12.00	10,425.00	12.00
11/09/2018	Bill	189272	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	10,437.00	12.00
11/09/2018	Bill	189269	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	10,449.00	12.00
11/12/2018	Bill	189332	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	10,461.00	12.00
11/12/2018	Bill	189330	Eastern Analytical Inc.	12- TWW	Water Test and Sampling	12.00	10,473.00	12.00
11/13/2018	Bill	189437	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	10,485.00	12.00
11/13/2018	Bill	189430	Eastern Analytical Inc.	02- PS	Water Test and Sampling	24.00	10,509.00	24.00
11/13/2018	Bill	189270	Eastern Analytical Inc.	08- DR	Water Test and Sampling	12.00	10,521.00	12.00
11/13/2018	Bill	189435	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	10,533.00	12.00
11/13/2018	Bill	189436	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	10,545.00	12.00
11/14/2018	Bill	189518	Eastern Analytical Inc.	07- PC	Water Test and Sampling	12.00	10,557.00	12.00

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11/14/2018	Bill	189491	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	10,569.00	12.00
11/14/2018	Bill	189492	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	10,581.00	12.00
11/14/2018	Bill	189493	Eastern Analytical Inc.	17- GG	Water Test and Sampling	12.00	10,593.00	12.00
11/14/2018	Bill	189494	Eastern Analytical Inc.	11- BH	Water Test and Sampling	12.00	10,605.00	12.00
11/21/2018	Bill	189810	Eastern Analytical Inc.	12- TWW	Water Test and Sampling	120.00	10,725.00	120.00
12/03/2018	Bill	190093	Eastern Analytical Inc.	17- GG	Water Test and Sampling	120.00	10,845.00	120.00
12/05/2018	Bill	190261	Eastern Analytical Inc.	06- WC	Water Test and Sampling	36.00	10,881.00	36.00
12/05/2018	Bill	190254	Eastern Analytical Inc.	11- BH	Water Test and Sampling	24.00	10,905.00	24.00
12/07/2018	Bill	190352	Eastern Analytical Inc.	18- DS	Water Test and Sampling	12.00	10,917.00	12.00
12/07/2018	Bill	190353	Eastern Analytical Inc.	05- HVS	Water Test and Sampling	12.00	10,929.00	12.00
12/07/2018	Bill	190355	Eastern Analytical Inc.	13- 175E	Water Test and Sampling	12.00	10,941.00	12.00
12/07/2018	Bill	190357	Eastern Analytical Inc.	06- WC	Water Test and Sampling	12.00	10,953.00	12.00
12/10/2018	Bill	190415	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	10,965.00	12.00
12/10/2018	Bill	190423	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	10,977.00	12.00
12/10/2018	Bill	190414	Eastern Analytical Inc.	14- DC	Water Test and Sampling	12.00	10,989.00	12.00
12/10/2018	Bill	190382	Eastern Analytical Inc.	03- WP	Water Test and Sampling	187.00	11,176.00	187.00
12/10/2018	Bill	190380	Eastern Analytical Inc.	06- WC	Water Test and Sampling	187.00	11,363.00	187.00
12/12/2018	Bill	190594	Eastern Analytical Inc.	03- WP	Water Test and Sampling	24.00	11,387.00	24.00
12/12/2018	Bill	190579	Eastern Analytical Inc.	03- WP	Water Test and Sampling	12.00	11,399.00	12.00
12/12/2018	Bill	190580	Eastern Analytical Inc.	01- FEH	Water Test and Sampling	12.00	11,411.00	12.00
12/14/2018	Bill	190749	Eastern Analytical Inc.	10- ELW	Water Test and Sampling	12.00	11,423.00	12.00
12/14/2018	Bill	190750	Eastern Analytical Inc.	16- IM	Water Test and Sampling	12.00	11,435.00	12.00
<b>Total for 643.02 Water Tests</b>						<b>\$ 11,435.00</b>	<b>\$ 11,435.00</b>	
<b>Total for 643 Misc. Expense</b>						<b>\$ 17,182.18</b>	<b>\$ 17,287.36</b>	<b>\$ 105.18</b>

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Account	Date	Transaction Type	Num	Name	Class	Staff 1-6, c Brief Memo/Description	Amount	Balance	Debit	Credit
401.03 Treatment O&M										
643 Misc. Expense										
643.01 Materials										
	01/31/2019	Bill	462054	RE Prescott Co., INC.	05- HVS	Radial Flow Carbon (6) 4"x20"	343.50	343.50	343.50	
	01/31/2019	Bill	462054	RE Prescott Co., INC.	05- HVS	Micron Big Blue 20" string wound (6)	83.22	426.72	83.22	
	02/27/2019	Bill	463719	RE Prescott Co., INC.	12- TWW	Materials	13.64	440.36	13.64	
	02/27/2019	Bill	463719	RE Prescott Co., INC.	12- TWW	20 50# Bag Georgia Marble	397.20	837.56	397.20	
	03/20/2019	Bill	465126	RE Prescott Co., INC.	50- Admin	Free Chlorine color disc kit	72.81	910.37	72.81	
	03/22/2019	Bill	465372	RE Prescott Co., INC.	50- Admin	Total Chlorine Color Disc Kit	93.73	1,004.10	93.73	
	04/03/2019	Bill	466151	RE Prescott Co., INC.	09- WG	Georga Marble	1,588.80	2,592.90	1,588.80	
	04/09/2019	Credit Card Expense		Greenwood Products, Inc	50- Admin	Year supply of testing bottles	445.23	3,038.13	445.23	
	04/10/2019	Bill	4666632	RE Prescott Co., INC.	15- LOV	George Marble	858.60	3,896.73	858.60	
	04/11/2019	Bill	466895	RE Prescott Co., INC.	50- Admin	Materials	1,295.65	5,192.38	1,295.65	
	05/02/2019	Bill	468427	RE Prescott Co., INC.	01- FEH	Lamp	88.02	5,280.40	88.02	
	06/28/2019	Bill	573113	RE Prescott Co., INC.	15- LOV	Materials	258.18	5,538.58	258.18	
	06/28/2019	Bill	473002	RE Prescott Co., INC.	18- DS	Materials	754.10	6,292.68	754.10	
	07/08/2019	Bill	473725	RE Prescott Co., INC.	01- FEH	Materials	320.60	6,613.28	320.60	
	09/12/2019	Bill	479710	RE Prescott Co., INC.	05- HVS	20 Micron Big Blue 20" Wound	83.22	6,696.50	83.22	
	12/31/2019	Journal Entry	YEAE2019WW-01		50- Admin	Year End 3% of 50 Allocation Entry	-57.22	6,639.28		57.22
	12/31/2019	Journal Entry	YEAE2019DS-01		18- DS	Year End 3% of 50 Allocation Entry	57.22	6,696.50	57.22	
	12/31/2019	Journal Entry	YEAE2019DS-01		50- Admin	Year End 3% of 50 Allocation Entry	-57.22	6,639.28		57.22
	12/31/2019	Journal Entry	YEAE2019WW-01		19- WW	Year End 3% of 50 Allocation Entry	57.22	6,696.50	57.22	
<b>Total for 643.01 Materials</b>							<b>\$ 6,696.50</b>		<b>\$ 6,810.94</b>	<b>\$ 114.44</b>
643.02 Water Tests										
	01/02/2019	Bill	191089	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	297.00	297.00	297.00	
	01/02/2019	Bill	191131	Eastern Analytical Inc.	18- DS	Water Test & Sampling	709.00	1,006.00	709.00	
	01/02/2019	Bill	190862	Eastern Analytical Inc.	08- DR	Water Test & Sampling	32.00	1,038.00	32.00	
	01/02/2019	Bill	190831	Eastern Analytical Inc.	19- WW	Water Test & Sampling	199.00	1,237.00	199.00	
	01/03/2019	Bill	191283	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	831.00	2,068.00	831.00	
	01/07/2019	Bill	191365	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	191.00	2,259.00	191.00	
	01/07/2019	Bill	191348	Eastern Analytical Inc.	16- IM	Water Test & Sampling	120.00	2,379.00	120.00	
	01/08/2019	Bill	191398	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	2,391.00	12.00	
	01/09/2019	Bill	191433	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	2,403.00	12.00	
	01/09/2019	Bill	191436	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	2,415.00	12.00	
	01/09/2019	Bill	191437	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	2,439.00	24.00	
	01/11/2019	Bill	191530	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	2,451.00	12.00	
	01/11/2019	Bill	191531	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	2,463.00	12.00	
	01/11/2019	Bill	191535	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	2,475.00	12.00	
	01/11/2019	Bill	191536	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	2,487.00	12.00	
	01/14/2019	Bill	191621	Eastern Analytical Inc.	18- DS	Water Test & Sampling	1,201.00	3,688.00	1,201.00	
	01/17/2019	Bill	191785	Eastern Analytical Inc.	18- DS	Water Test & Sampling	110.00	3,798.00	110.00	
	01/22/2019	Bill	191843	Eastern Analytical Inc.	09- WG	Water Test & Sampling	12.00	3,810.00	12.00	
	01/23/2019	Bill	191944	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	24.00	3,834.00	24.00	
	01/24/2019	Bill	191961	Eastern Analytical Inc.	19- WW	Water Test & Sampling	12.00	3,846.00	12.00	
	01/24/2019	Bill	191960	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	3,902.00	56.00	
	01/29/2019	Bill	192125	Eastern Analytical Inc.	02- PS	Water Test & Sampling	122.00	4,024.00	122.00	

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01/29/2019	Bill	192117	Eastern Analytical Inc.	07- PC	Water Test & Sampling	610.00	4,634.00	610.00
01/30/2019	Bill	192140	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	4,646.00	12.00
02/04/2019	Bill	192284	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	69.00	4,715.00	69.00
02/04/2019	Bill	192280	Eastern Analytical Inc.	16- IM	Water Test & Sampling	822.00	5,537.00	822.00
02/08/2019	Bill	192406	Eastern Analytical Inc.	08- DR	Water Test & Sampling	12.00	5,549.00	12.00
02/08/2019	Bill	192407	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	5,561.00	12.00
02/08/2019	Bill	192408	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	24.00	5,585.00	24.00
02/11/2019	Bill	192422	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	12.00	5,597.00	12.00
02/11/2019	Bill	192423	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	5,609.00	12.00
02/12/2019	Bill	192532	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	549.00	6,158.00	549.00
02/12/2019	Bill	192496	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	6,214.00	56.00
02/12/2019	Bill	192495	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	6,226.00	12.00
02/12/2019	Bill	192499	Eastern Analytical Inc.	09- WG	Water Test & Sampling	12.00	6,238.00	12.00
02/12/2019	Bill	192498	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	6,250.00	12.00
02/12/2019	Bill	192497	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	12.00	6,262.00	12.00
02/13/2019	Bill	192557	Eastern Analytical Inc.	07- PC	Water Test & Sampling	12.00	6,274.00	12.00
02/13/2019	Bill	192551	Eastern Analytical Inc.	17- GG	Water Test & Sampling	12.00	6,286.00	12.00
02/13/2019	Bill	192553	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	6,298.00	12.00
02/13/2019	Bill	192554	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	6,310.00	12.00
02/13/2019	Bill	192558	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	6,322.00	12.00
02/13/2019	Bill	192559	Eastern Analytical Inc.	11- BH	Water Test & Sampling	12.00	6,334.00	12.00
02/14/2019	Bill	192600	Eastern Analytical Inc.	18- DS	Water Test & Sampling	60.00	6,394.00	60.00
02/15/2019	Bill	192650	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	6,418.00	24.00
02/15/2019	Bill	192653	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	6,430.00	12.00
02/22/2019	Bill	192847	Eastern Analytical Inc.	11- BH	Water Test & Sampling	1,692.00	8,122.00	1,692.00
03/01/2019	Bill	193066	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	45.00	8,167.00	45.00
03/01/2019	Bill	193053	Eastern Analytical Inc.	19- WW	Water Test & Sampling	400.00	8,567.00	400.00
03/08/2019	Bill	193209	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	8,623.00	56.00
03/08/2019	Bill	193214	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	8,635.00	12.00
03/08/2019	Bill	193213	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	8,647.00	12.00
03/08/2019	Bill	193211	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	8,659.00	12.00
03/11/2019	Bill	193256	Eastern Analytical Inc.	14- DC	Water Test & Sampling	12.00	8,671.00	12.00
03/11/2019	Bill	193259	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	8,683.00	12.00
03/11/2019	Bill	193255	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	8,695.00	12.00
03/18/2019	Bill	193501	Eastern Analytical Inc.	02- PS	Water Test & Sampling	12.00	8,707.00	12.00
03/18/2019	Bill	193505	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	8,719.00	12.00
03/18/2019	Bill	193502	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	8,731.00	12.00
03/18/2019	Bill	193504	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	8,755.00	24.00
03/21/2019	Bill	193675	Eastern Analytical Inc.	19- WW	Water Test & Sampling	36.00	8,791.00	36.00
04/04/2019	Bill	194065	Eastern Analytical Inc.	02- PS	Water Test & Sampling	12.00	8,803.00	12.00
04/05/2019	Bill	194116	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	8,815.00	12.00
04/08/2019	Bill	194176	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	8,827.00	12.00
04/08/2019	Bill	194174	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	8,839.00	12.00
04/08/2019	Bill	194172	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	8,851.00	12.00
04/09/2019	Bill	194290	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	8,863.00	12.00
04/09/2019	Bill	194291	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	8,919.00	56.00
04/09/2019	Bill	194292	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	8,931.00	12.00
04/09/2019	Bill	194293	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	8,943.00	12.00

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04/09/2019	Bill	194295	Eastern Analytical Inc.	02- PS	Water Test & Sampling	12.00	8,955.00	12.00
04/09/2019	Bill	194294	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	8,967.00	12.00
04/12/2019	Bill	194417	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	8,979.00	12.00
04/15/2019	Bill	194510	Eastern Analytical Inc.	11- BH	Water Test & Sampling	24.00	9,003.00	24.00
04/15/2019	Bill	194414	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	9,015.00	12.00
04/17/2019	Bill	194622	Eastern Analytical Inc.	06- WC	Water Test & Sampling	236.00	9,251.00	236.00
04/19/2019	Bill	194725	Eastern Analytical Inc.	19- VVW	Water Test & Sampling	12.00	9,263.00	12.00
04/23/2019	Bill	194838	Eastern Analytical Inc.	18- DS	Water Test & Sampling	520.00	9,783.00	520.00
04/24/2019	Bill	194887	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	69.00	9,852.00	69.00
05/08/2019	Bill	195381	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	9,864.00	12.00
05/08/2019	Bill	195413	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	12.00	9,876.00	12.00
05/08/2019	Bill	195400	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	9,888.00	12.00
05/08/2019	Bill	195401	Eastern Analytical Inc.	08- DR	Water Test & Sampling	12.00	9,900.00	12.00
05/08/2019	Bill	195395	Eastern Analytical Inc.	09- WG	Water Test & Sampling	12.00	9,912.00	12.00
05/08/2019	Bill	195396	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	9,924.00	12.00
05/08/2019	Bill	195378	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	9,936.00	12.00
05/08/2019	Bill	195406	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	24.00	9,960.00	24.00
05/08/2019	Bill	195383	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	9,984.00	24.00
05/10/2019	Bill	195556	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	10,020.00	36.00
05/10/2019	Bill	195557	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	10,244.00	224.00
05/10/2019	Bill	195558	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	10,256.00	12.00
05/10/2019	Bill	195032	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	10,268.00	12.00
05/13/2019	Bill	195614	Eastern Analytical Inc.	07- PC	Water Test & Sampling	12.00	10,280.00	12.00
05/13/2019	Bill	195613	Eastern Analytical Inc.	11- BH	Water Test & Sampling	12.00	10,292.00	12.00
05/13/2019	Bill	195615	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	10,348.00	56.00
05/13/2019	Bill	195616	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	10,360.00	12.00
05/13/2019	Bill	195617	Eastern Analytical Inc.	17- GG	Water Test & Sampling	12.00	10,372.00	12.00
05/13/2019	Bill	195618	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	10,384.00	12.00
05/14/2019	Bill	195759	Eastern Analytical Inc.	02- PS	Water Test & Sampling	822.00	11,206.00	822.00
05/24/2019	Bill	196148	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	12.00	11,218.00	12.00
06/10/2019	Bill	196748	Eastern Analytical Inc.	14- DC	Water Test & Sampling	12.00	11,230.00	12.00
06/10/2019	Bill	196728	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	11,242.00	12.00
06/10/2019	Bill	196747	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	11,254.00	12.00
06/10/2019	Bill	196745	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	11,266.00	12.00
06/12/2019	Bill	196896	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	24.00	11,290.00	24.00
06/12/2019	Bill	196894	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	11,302.00	12.00
06/13/2019	Bill	197013	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	11,526.00	224.00
06/13/2019	Bill	197012	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	11,538.00	12.00
06/13/2019	Bill	197014	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	11,574.00	36.00
06/13/2019	Bill	197015	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	11,586.00	12.00
06/13/2019	Bill	197010	Eastern Analytical Inc.	18- DS	Water Test & Sampling	56.00	11,642.00	56.00
06/13/2019	Bill	197011	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	11,654.00	12.00
06/13/2019	Bill	197009	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	11,666.00	12.00
07/01/2019	Bill	197581	Eastern Analytical Inc.	07- PC	Water Test & Sampling	240.00	11,906.00	240.00
07/01/2019	Bill	197579	Eastern Analytical Inc.	18- DS	Water Test & Sampling	240.00	12,146.00	240.00
07/12/2019	Bill	198070	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	12,158.00	12.00
07/12/2019	Bill	198074	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	12,170.00	12.00
07/15/2019	Bill	198135	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	12,182.00	12.00



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07/16/2019	Bill	198216	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	12,194.00	12.00
07/16/2019	Bill	198215	Eastern Analytical Inc.	19- WW	Water Test & Sampling	12.00	12,206.00	12.00
07/16/2019	Bill	198212	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	12,230.00	24.00
07/16/2019	Bill	198246	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	12,242.00	12.00
07/16/2019	Bill	198248	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	12,254.00	12.00
07/17/2019	Bill	198270	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	12,266.00	12.00
07/17/2019	Bill	198275	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	12,278.00	12.00
07/17/2019	Bill	198276	Eastern Analytical Inc.	03- WP	Water Test & Sampling	168.00	12,446.00	168.00
07/17/2019	Bill	198277	Eastern Analytical Inc.	03- WP	Water Test & Sampling	36.00	12,482.00	36.00
07/17/2019	Bill	198278	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	112.00	12,594.00	112.00
07/17/2019	Bill	198279	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	36.00	12,630.00	36.00
08/01/2019	Bill	198912	Eastern Analytical Inc.	06- WC	Water Test & Sampling	120.00	12,750.00	120.00
08/07/2019	Bill	199158	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	240.00	12,990.00	240.00
08/08/2019	Bill	199221	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	13,002.00	12.00
08/08/2019	Bill	199215	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	12.00	13,014.00	12.00
08/08/2019	Bill	199225	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	13,026.00	12.00
08/08/2019	Bill	199222	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	12.00	13,038.00	12.00
08/08/2019	Bill	199218	Eastern Analytical Inc.	09- WG	Water Test & Sampling	12.00	13,050.00	12.00
08/13/2019	Bill	199401	Eastern Analytical Inc.	06- WC	Water Test & Sampling	24.00	13,074.00	24.00
08/13/2019	Bill	199631	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	13,086.00	12.00
08/14/2019	Bill	199459	Eastern Analytical Inc.	16- IM	Water Test & Sampling	36.00	13,122.00	36.00
08/14/2019	Bill	199458	Eastern Analytical Inc.	16- IM	Water Test & Sampling	56.00	13,178.00	56.00
08/15/2019	Bill	199589	Eastern Analytical Inc.	08- DR	Water Test & Sampling	12.00	13,190.00	12.00
08/15/2019	Bill	199531	Eastern Analytical Inc.	06- WC	Water Test & Sampling	118.00	13,308.00	118.00
08/16/2019	Bill	199578	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	24.00	13,332.00	24.00
08/16/2019	Bill	199588	Eastern Analytical Inc.	02- PS	Water Test & Sampling	12.00	13,344.00	12.00
08/19/2019	Bill	199632	Eastern Analytical Inc.	17- GG	Water Test & Sampling	12.00	13,356.00	12.00
08/19/2019	Bill	199630	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	13,368.00	12.00
08/19/2019	Bill	199629	Eastern Analytical Inc.	07- PC	Water Test & Sampling	12.00	13,380.00	12.00
08/19/2019	Bill	199625	Eastern Analytical Inc.	02- PS	Water Test & Sampling	12.00	13,392.00	12.00
08/19/2019	Bill	199623	Eastern Analytical Inc.	11- BH	Water Test & Sampling	12.00	13,404.00	12.00
08/20/2019	Bill	199699	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	13,628.00	224.00
08/20/2019	Bill	199700	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	13,664.00	36.00
08/20/2019	Bill	199730	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	13,676.00	12.00
08/20/2019	Bill	199698	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	13,688.00	12.00
08/21/2019	Bill	199729	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	13,700.00	12.00
08/26/2019	Bill	199872	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	13,712.00	12.00
08/27/2019	Bill	199975	Eastern Analytical Inc.	14- DC	Water Test & Sampling	12.00	13,724.00	12.00
08/27/2019	Bill	199977	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	12.00	13,736.00	12.00
08/27/2019	Bill	199976	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	13,748.00	12.00
09/02/2019	Bill	200072	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	259.00	14,007.00	259.00
09/02/2019	Bill	200048	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	14,019.00	12.00
09/04/2019	Bill	200213	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	120.00	14,139.00	120.00
09/04/2019	Bill	200230	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	69.00	14,208.00	69.00
09/04/2019	Bill	200211	Eastern Analytical Inc.	11- BH	Water Test & Sampling	24.00	14,232.00	24.00
09/09/2019	Bill	200383	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	14,244.00	12.00
09/09/2019	Bill	200385	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	14,256.00	12.00
09/09/2019	Bill	200386	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	14,268.00	12.00

**Lakes Region Water Company, Inc.  
Staff 1-6, b GL Detail****January - December 2019**

09/09/2019	Bill	200382	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	14,292.00	24.00
09/09/2019	Bill	200384	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	14,304.00	12.00
09/10/2019	Bill	200458	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	14,316.00	12.00
09/11/2019	Bill	200528	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	14,540.00	224.00
09/11/2019	Bill	200527	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	14,576.00	36.00
09/11/2019	Bill	200525	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	14,588.00	12.00
09/11/2019	Bill	200524	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	14,600.00	12.00
09/11/2019	Bill	200580	Eastern Analytical Inc.	14- DC	Water Test & Sampling	12.00	14,612.00	12.00
09/12/2019	Bill	200654	Eastern Analytical Inc.	02- PS	Water Test & Sampling	240.00	14,852.00	240.00
09/13/2019	Bill	200707	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	239.00	15,091.00	239.00
09/13/2019	Bill	200718	Eastern Analytical Inc.	17- GG	Water Test & Sampling	1,037.00	16,128.00	1,037.00
09/16/2019	Bill	200788	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	240.00	16,368.00	240.00
09/20/2019	Bill	200976	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	16,380.00	12.00
10/01/2019	Bill	201252	Eastern Analytical Inc.	07- PC	Water Test & Sampling	240.00	16,620.00	240.00
10/01/2019	Bill	201257	Eastern Analytical Inc.	07- PC	Water Test & Sampling	240.00	16,860.00	240.00
10/07/2019	Bill	201582	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	16,872.00	12.00
10/08/2019	Bill	201632	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	16,884.00	12.00
10/08/2019	Bill	201649	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	16,896.00	12.00
10/09/2019	Bill	201689	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	16,908.00	12.00
10/09/2019	Bill	201688	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	16,920.00	12.00
10/11/2019	Bill	201827	Eastern Analytical Inc.	19- WW	Water Test & Sampling	12.00	16,932.00	12.00
10/11/2019	Bill	201829	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	16,956.00	24.00
10/14/2019	Bill	201825	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	16,968.00	12.00
10/14/2019	Bill	201902	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	16,980.00	12.00
10/15/2019	Bill	202004	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	17,204.00	224.00
10/15/2019	Bill	202001	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	17,240.00	36.00
10/15/2019	Bill	202003	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	17,276.00	36.00
10/15/2019	Bill	202005	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	17,500.00	224.00
10/15/2019	Bill	201998	Eastern Analytical Inc.	19- WW	Water Test & Sampling	36.00	17,536.00	36.00
10/15/2019	Bill	201997	Eastern Analytical Inc.	19- WW	Water Test & Sampling	56.00	17,592.00	56.00
10/15/2019	Bill	201999	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	17,604.00	12.00
11/01/2019	Bill	202827	Eastern Analytical Inc.	11- BH	Water Test & Sampling	564.00	18,168.00	564.00
11/08/2019	Bill	203209	Eastern Analytical Inc.	17- GG	Water Test & Sampling	320.00	18,488.00	320.00
11/08/2019	Bill	203153	Eastern Analytical Inc.	09- WG	Water Test & Sampling	12.00	18,500.00	12.00
11/08/2019	Bill	203120	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	12.00	18,512.00	12.00
11/08/2019	Bill	203122	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	12.00	18,524.00	12.00
11/08/2019	Bill	203145	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	18,536.00	12.00
11/08/2019	Bill	203123	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	18,548.00	12.00
11/08/2019	Bill	203125	Eastern Analytical Inc.	19- WW	Water Test & Sampling	36.00	18,584.00	36.00
11/11/2019	Bill	203240	Eastern Analytical Inc.	07- PC	Water Test & Sampling	12.00	18,596.00	12.00
11/11/2019	Bill	203239	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	18,608.00	12.00
11/11/2019	Bill	203245	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	18,632.00	24.00
11/11/2019	Bill	203334	Eastern Analytical Inc.	14- DC	Water Test & Sampling	245.00	18,877.00	245.00
11/11/2019	Bill	203246	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	18,889.00	12.00
11/11/2019	Bill	203337	Eastern Analytical Inc.	15- LOV	Water Test & Sampling	245.00	19,134.00	245.00
11/11/2019	Bill	203338	Eastern Analytical Inc.	12- TWW	Water Test & Sampling	245.00	19,379.00	245.00
11/11/2019	Bill	203242	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	19,391.00	12.00
11/11/2019	Bill	203243	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	19,403.00	12.00

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Staff 1-6, b c**Lakes Region Water Company, Inc.  
Staff 1-6, b GL Detail**

January - December 2019

11/11/2019	Bill	203322	Eastern Analytical Inc.	02- PS	Water Test & Sampling	465.00	19,868.00	465.00
11/11/2019	Bill	203238	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	19,880.00	12.00
11/11/2019	Bill	203285	Eastern Analytical Inc.	06- WC	Water Test & Sampling	354.00	20,234.00	354.00
11/11/2019	Bill	203284	Eastern Analytical Inc.	18- DS	Water Test & Sampling	1,472.00	21,706.00	1,472.00
11/11/2019	Bill	203212	Eastern Analytical Inc.	07- PC	Water Test & Sampling	320.00	22,026.00	320.00
11/11/2019	Bill	203236	Eastern Analytical Inc.	11- BH	Water Test & Sampling	12.00	22,038.00	12.00
11/11/2019	Bill	203237	Eastern Analytical Inc.	17- GG	Water Test & Sampling	12.00	22,050.00	12.00
11/12/2019	Bill	203366	Eastern Analytical Inc.	08- DR	Water Test & Sampling	12.00	22,062.00	12.00
11/12/2019	Bill	203367	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	24.00	22,086.00	24.00
11/12/2019	Bill	203368	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	22,098.00	12.00
11/13/2019	Bill	203476	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	22,134.00	36.00
11/13/2019	Bill	203477	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	22,358.00	224.00
11/13/2019	Bill	203478	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	22,582.00	224.00
11/13/2019	Bill	203474	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	22,618.00	36.00
11/18/2019	Bill	203709	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	282.00	22,900.00	282.00
11/18/2019	Bill	203712	Eastern Analytical Inc.	03- WP	Water Test & Sampling	497.00	23,397.00	497.00
11/18/2019	Bill	203713	Eastern Analytical Inc.	16- IM	Water Test & Sampling	282.00	23,679.00	282.00
11/18/2019	Bill	203715	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	746.00	24,425.00	746.00
11/19/2019	Bill	203768	Eastern Analytical Inc.	09- WG	Water Test & Sampling	245.00	24,670.00	245.00
11/19/2019	Bill	203772	Eastern Analytical Inc.	04- WVG	Water Test & Sampling	245.00	24,915.00	245.00
12/01/2019	Bill	204066	Eastern Analytical Inc.	19- WW	Water Test & Sampling	367.00	25,282.00	367.00
12/01/2019	Bill	204063	Eastern Analytical Inc.	08- DR	Water Test & Sampling	257.00	25,539.00	257.00
12/01/2019	Bill	204064	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	257.00	25,796.00	257.00
12/01/2019	Bill	204065	Eastern Analytical Inc.	19- WW	Water Test & Sampling	367.00	26,163.00	367.00
12/09/2019	Bill	201550	Eastern Analytical Inc.	02- PS	Water Test & Sampling	24.00	26,187.00	24.00
12/09/2019	Bill	204543	Eastern Analytical Inc.	06- WC	Water Test & Sampling	12.00	26,199.00	12.00
12/09/2019	Bill	204544	Eastern Analytical Inc.	18- DS	Water Test & Sampling	12.00	26,211.00	12.00
12/09/2019	Bill	204553	Eastern Analytical Inc.	01- FEH	Water Test & Sampling	12.00	26,223.00	12.00
12/09/2019	Bill	201561	Eastern Analytical Inc.	13- 175E	Water Test & Sampling	12.00	26,235.00	12.00
12/09/2019	Bill	204554	Eastern Analytical Inc.	03- WP	Water Test & Sampling	12.00	26,247.00	12.00
12/10/2019	Bill	204674	Eastern Analytical Inc.	16- IM	Water Test & Sampling	12.00	26,259.00	12.00
12/10/2019	Bill	204673	Eastern Analytical Inc.	14- DC	Water Test & Sampling	12.00	26,271.00	12.00
12/10/2019	Bill	204675	Eastern Analytical Inc.	05- HVS	Water Test & Sampling	12.00	26,283.00	12.00
12/10/2019	Bill	204669	Eastern Analytical Inc.	10- ELW	Water Test & Sampling	12.00	26,295.00	12.00
12/11/2019	Bill	204734	Eastern Analytical Inc.	02- PS	Water Test & Sampling	36.00	26,331.00	36.00
12/11/2019	Bill	204735	Eastern Analytical Inc.	02- PS	Water Test & Sampling	224.00	26,555.00	224.00
<b>Total for 643.02 Water Tests</b>						<b>\$ 26,555.00</b>	<b>\$ 26,555.00</b>	
<b>Total for 643 Misc. Expense</b>						<b>\$ 33,251.50</b>	<b>\$ 33,365.94</b>	<b>\$ 114.44</b>

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR TEMPORARY AND PERMANENT RATES**  
**STAFF DATA REQUESTS – SET 1**

**Date Received: 05/27/21**  
**Request No. Staff 1-8**

**Date of Response: 06/24/21**  
**Witness: Leah Valladares**

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**REQUEST:** **Re: SPS-Permanent: Page 10, Lines 14-33; Page 18, Line 29 through Page 19, Line 9; and Schedules 3B:** Please provide supporting documentation, i.e. general ledger account detail, invoices, computations, schedules, etc., for the following proposed Miscellaneous Deferred Debits indicated on Schedules 3B:

- a) DW 15-209 Step 2 - \$2,145
- b) IR 19-005 ROE Petition - \$50,835
- c) DW 18-056 Tax Act - \$18,526
- d) DW 16-619 Step Increase - \$5,644
- e) WP Dry Well - \$16,581

**RESPONSE:**

See attached schedules and supporting documents for GL detail, invoices and supporting documents for above reference Deferred Debits.

Notice of Confidentiality Pursuant to Rule 203.08. The attached supporting documents include the general invoices for confidential legal services related to the above and unrelated confidential legal matters. The descriptions of legal services are confidential and not disclosed publicly. Disclosure of this information could result in a waiver of attorney-client privilege and harm the Company's ability to receive confidential legal advice as recognized by RSA 91-A:5, IV, by the NH Supreme Court Rules of Evidence, Rule 502 (Lawyer Client Privilege)<sup>1</sup> and Rule 1101,<sup>2</sup> and by the Supreme Court in *N.H. RTL v. Dir., N.H. Charitable Trusts Unit*, 169 N.H. 95, 104-105 (2016).<sup>3</sup>

Lakes Region has redacted descriptions of confidential legal services. An unredacted copy is being provided to Staff for its review. Notice is provided pursuant to Rule 203.08 that Lakes Region has a good faith basis for seeking confidential treatment of this information and intends to submit a motion for confidential treatment regarding such documents at or before the commencement of the hearing in this proceeding.

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<sup>1</sup> "A client has a privilege to refuse to disclose and to prevent any other person from disclosing confidential communications made for the purpose of facilitating the rendition of professional legal services"

<sup>2</sup> Rule of Privilege. The rule with respect to privileges applies at all stages of all actions, cases, and proceedings.

<sup>3</sup> "we agree with the trial court, that attorney work product, like communications protected by the attorney-client privilege, falls within the Right-to-Know Law exemption for "confidential" information. RSA 91-A:5, IV".

DW 20-187  
Staff 1-8 a

**Lakes Region Water Company, Inc.**  
**186.08 Misc. Def Debt DW 15-209 Step 2**  
 January 2015 - December 2019

	Date	Transacti on Type	Num	Name	Memo/Description	Account	Amount	Balance
<b>Stephen P. St. Cyr &amp; Associates</b>								
	08/31/2017	Bill	8312017	Stephen P. St. Cyr & Associates	Step 2 1 25 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	168.75	168.75
	09/30/2017	Bill	10817	Stephen P. St. Cyr & Associates	Step 2 .125 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	16.88	185 63
	10/30/2017	Bill	10302017	Stephen P. St. Cyr & Associates	Step 2 increase .75	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	101.25	286 88
	11/30/2017	Bill	11302017	Stephen P. St. Cyr & Associates	Step 2 Increase 875 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	118.13	405 01
	12/31/2017	Bill		Stephen P. St. Cyr & Associates	Step 2 Increase 6.375 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	860.63	1,265 64
	01/31/2018	Bill		Stephen P. St. Cyr & Associates	Step 2 Increase .1.25hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	168.75	1,434 39
	02/28/2018	Bill		Stephen P. St. Cyr & Associates	Step 2 Increase 25 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	33.75	1,468.14
	03/31/2018	Bill	4142018	Stephen P. St. Cyr & Associates	Step 2 Increase 625	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	85.00	1,553.14
	04/30/2018	Bill	4302018	Stephen P. St. Cyr & Associates	Step 2 Increase 2 00hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	270.00	1,823.14
	06/24/2018	Bill		Stephen P. St. Cyr & Associates	Step 2 Increase 875 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	117.00	1,940.14
	06/28/2018	Bill	6302018	Stephen P. St. Cyr & Associates	Step 2 Increase 625 hrs	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	84.37	2,024 51
<b>Total for Stephen P. St. Cyr &amp; Associates</b>							<b>\$ 2,024.51</b>	
<b>Upton &amp; Hatfield, LLP</b>								
	03/31/2018	Bill	321018	Upton & Hatfield, LLP	151008-1 Step 2 DS Adj	186 08 Misc. Deferred Debts:Def. Debt- DW 15-209 Step 2	120.00	120 00
<b>Total for Upton &amp; Hatfield, LLP</b>							<b>\$ 120.00</b>	
<b>TOTAL</b>							<b>\$ 2,144.51</b>	

Wednesday, Jun 16, 2021 01:41:56 PM GMT-7 - Accrual Basis

DW 20-187  
Staff 1-8 aStephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 9, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Rate Case, Dockham, Financing and ROE

Fee for professional services rendered in August 2017 (see attached detail):

Current Month (5.50 hours @ \$135.00 / hour)	\$ 742.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 742.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/11	Talk w/Tom re: Rate options for POASI	0.125
08/21	Talk w/Leah re: POASI	0.25
08/28	Review email re: rate proj	0.25
08/30	Review email re: rate proj; Review POASI agr; Review rate calc; Prepare email re: same	<u>1.00</u>
Total		<u>1.625</u>

**Note:** Please charge these costs to PUC Acct. 923, Outside Services.

2015 Rate Case / Step Increase 2

07/11	Talk w/Tom re: Financing, Main Proj / Step Inc	0.125
08/21	Talk w/Leah re: Step Inc	0.25
08/30	Review step 2 inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total	Review	<u>1.25</u>

**Note:** Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

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2016 Dockham Shores

07/11	Talk w/Tom re: Proj / Step Inc	0.125
08/16	Talk w/Tom re: step inc	0.25
08/21	Talk w/Leah re: proj / step inc	0.25
08/30	Review PUC order, set agr, rev req & cap adds; Review step inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total		<u>1.50</u>

**Note:** Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2016 Financing

Total		<u>0.00</u>
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**Note:** Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane

ROE

07/11	Talk w/Tom re: COE expert	0.125
07/13	Prepare email re: COE expert	0.25
08/16	Talk w/Tom re: ROE	0.25
08/21	Talk w/Leah re: ROE	0.25
08/30	Forward CT order to Tom / Leah; Forward COE expert prop	<u>0.25</u>
Total		<u>1.125</u>

Grand Total 5.50

SPSt. Cyr  
 09/9/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive

Biddeford, Me. 04005

207-423-0215

stephenpstcyr@yahoo.com

Date                      DescriptionYear End / OtherHours

09/12	Talk w/Leah re: rate options	0.50
09/14	Review Leone's Review Report; Prepare email re: same	0.50
09/18	Review 2016 fed tax ret; Review 2016 state tax ret; Review 2016 Review Report	0.75
09/19	Review email re: 2016 F/S; Review B/S, P&L & TB; Reply to same	0.50
Total		<u>2.25</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	

2015 Rate Case / Step Increase 2

09/01	Review email re: step 2	0.125
Total	Review	<u>0.125</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	

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2016 Dockham Shores

09/01	Review email re: Dockham step	0.125
Total		<u>0.125</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	

2017 Vehicles Financing

09/11	Review email re: fin; Review sch; Review test	1.25
09/12	Review sch; Prepare email re: same; Talk w/Leah re: lives, depr, A/D, terms, rate, etc.; Update fin sch	2.00
09/13	Review / Reply to email re: depr / int exp; Update sch	2.25
09/14	Review sch; Prepare email re: same; Talk w/Leah; Revise sch for update of cost / int rate	1.00
09/15	Update act data for Leone's YEAJEs related to taxes; Update fin sch; Prepare email re: same	0.50
09/18	Update fin sch	0.25
09/20	Review email re: test; Prepare test; Review same; Reply to email re: def dr; Reply to email re: test; Review email re: mileage; Edit test; Prepare email re: same; Update fin sch for transfer of fin costs to LTD; Prepare email re: same; Talkk w/Leah; Incorp her comments into test; Prepare email re: "final" test; Review reply re: same	4.125
09/21	Review email re: fin filing; Review cover, pet, veh buyers' wkst	0.25
Total		<u>11.625</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles	

ROE

Total	<u>0.00</u>
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Grand Total

SPSt. Cyr	<u>14.125</u>
10/08/17	



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in October 2017 (see attached detail):

Current Month (2.375 hours @ \$135.00 / hour)	\$ 320.63
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 320.63</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/25	Prepare email re: PUC Ann Rep	0.25
10/31	Talk w/Tom re: tariff	<u>0.125</u>
Total		<u>0.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

10/05	Talk w/Tom re: comp of work & debt / equity; Talk w/Leah re: same	0.625
10/25	Prepare email re: costs associated with step 2	<u>0.125</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

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2016 Dockham Shores

10/24	Review PUC letter re: ext of time	0.25
10/25	Prepare email re: permits, etc.	<u>0.25</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

10/04	Review Co. resp to Staff DRs; Prepare email re: same	0.375
10/25	Prepare email re: PUC approval	<u>0.125</u>
Total		<u>0.50</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

ROE

10/25	Forward draft RFP	0.125
10/31	Talk w/Tom re: RFP	<u>0.125</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2017 ROE.**

Grand Total 2.375

SPSt. Cyr  
 11/10/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in November 2017 (see attached detail):

Previous Billing	\$ 320.63
Current Month (4.75 hours @ \$135.00 / hour)	\$ 641.25
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 961.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

11/17	Review email re: proj costs; Review email re: PUC order	0.375
11/20	Review Paradise Dr costs; Review Capt Lovewell costs	<u>0.50</u>
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

11/28	Review email re: Working TB & depr sch	<u>0.625</u>
Total		<u>0.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

ROE

11/02	Prepare emails re: RFPs	0.25
11/09	Talk w/Tom re: ROE; Review Ahern's resp to RFP; Review Mulle's resp to RFP	0.75
11/14	Review Ahern's prop; Review Ahern's test in DW 12-085; Review Mulle's Prop	0.50
11/16	Prepare emails re: add'l info	0.25
11/17	Review email; Review Ahern's outline of test; Prepare email re: same; Review email re: state / fed funds	0.375
11/20	Review revised outline	0.125
11/21	Prepare email re: Chris / ROE; Review email re: comment; Prepare email re: same	0.375
11/22	F/U w/John re: ROE	0.125
11/29	Review email re: Ann Rep & R of R	0.25
11/30	Review email re: LRWC Rof R & ROE	<u>0.25</u>
Total		<u>3.25</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>		<u>4.75</u>
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SPSt. Cyr  
 12/10/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

January 7, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in December 2017 (see attached detail):

Current Month (9.875 hours @ \$135.00 / hour)	\$1,333.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,333.13</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/11	Review / Reply to email re: POASI; Talk w/Leah re: same	0.625
Total		0.625

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

12/17	Review const costs; Review step 2 calc; Prepare same; Prepare email re: same	1.25
12/18	Review reply to email	0.125
12/20	Review Co resp; Incorp data into sch; Review same; Prepare email re: F/U questions	1.00
12/21	Review reply re: fin costs / prop taxes	0.25
12/22	Review prop tax rates; Review int rates; Review fin costs; Update sch; Prepare email re: same; Talk w/Leah re: same	2.00
12/27	Draft cover ltr; Prepare email re: same; Review / Reply to var emails; Scan / Email docs	1.50
12/28	Review / Reply to email re: step 2 filing	0.25
Total		6.375

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

Total	0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

12/12	Review PUC order	0.25
Total		0.25

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

ROE

12/01	Review email re: # of employees	0.125
12/05	Review email re: RB, RofR, etc; Review DW 15-209; Prepare sum; Prepare email re: same	0.75
12/14	Prepare email re: # of emp	0.125
12/15	Reply to email re: # of emp	0.125
12/18	Review email re: Ahern's draft test	0.125
12/21	Review email re: same	0.125
12/22	Prepare email re: Ahern's test; Review Ahern's test; Talk w/Leah re: size prem	0.875
12/26	Review var emails re: Ahern's test; Review Leah's email re: seasonal cust	0.375
Total		2.625

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	9.875
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SPSt. Cyr  
 1/7/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2018 (see attached detail):

Current Month (10.875 hours @ \$135.00 / hour)	\$1,468.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,468.13</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
01/02	Review OCA cover letter; Review complaint	0.125
01/03	Talk w/Tom re: OCA complaint	0.25
01/11	Talk w/Tom re: rate effect of FIT & BT	0.25
01/12	Review / Reply to emails re: W-2 & HC prem	<u>0.375</u>
Total		<u>1.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

<u>2015 Rate Case / Step Increase 2</u>		
01/16	Talk w/Leah re: prop tax calc	0.25
01/26	Review email re: prop tax calc	0.125
01/30	Review step 2 calc; Review prop tax calc; Review R/E tax bills; Reply to email re: same; Review email; Review JE re: retirements; Reply to email; Review / Eply to email re: retirements	<u>0.875</u>
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

<u>2016 Dockham Shores</u>	
Total	<u>0.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

<u>2017 Vehicles Financing</u>	
Total	<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

<u>2018 Wildwood</u>	
01/26	Talk w/Leah re: P&S / prehearing conference / technical session
Total	<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**



DW 20-187  
Staff 1-8 aROE

01/03	Prepare outline for test; Prepare email re: same; Review / Reply to email re: same; Talk w/Tom re: status	0.75
01/04	Prepare outline for filing; Prepare email re: outline & test	0.125
01/08	Prepare email re: COE expert	0.125
01/11	Talk w/Tom re: ROE; Draft ROE test; Review same	2.375
01/12	Review test; Prepare email re: same	0.375
01/15	Review Pauline's updated test	0.875
01/19	Prepare email re: Pauline's rev test / pet	0.125
01/26	Talk w/Bob re: pet; Review test; Update same; Prepare email re: same; Review email re: # of cust & emp; Talk w/Leah re: test;	2.00
01/27	Draft cover ltr.; Review / Update pet; Review Pauline's updated test; Prepare email re: Pauline's test; Prepare email re: pet; Prepare email re: Don's test	1.00
01/29	Review redline version of pet; Prepare email re: same; Review Pauline reply	<u>0.625</u>
Total		<u>8.375</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 10.875SPSt. Cyr  
2/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2018 (see attached detail):

Current Month (13.125 hours @ \$135.00 / hour)	\$1,771.88
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,771.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

02/09	Review / Reply to email re: Step 2	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

02/06	Review email re: JE; Review journal / F-8	0.50
02/07	Reply to email re: JE; Talk w/Leah re: same; Talk w/Leah re: plant	<u>0.625</u>
Total		<u>1.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

02/07	Talk w/Leah re: dep; Review depr sch; Review Ann Rep; Prepare email re: same	0.625
02/09	Review email re: DRs 1-9; Review purchase JE; Review PUC Ann Rep; Prepare email re: same	0.75
02/12	Prepre email re: Co resp to Staff DRs / tech ses; Review Co resp; Reply to email re: same; Review san sur; Review rec	<u>0.75</u>
Total		<u>2.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

02/01	Talk w/Ton re: status, pet & legal repr	0.25
02/02	Review / Reply to email re: physical address	0.25
02/05	Review test; Incorporate # of cust; Make minor changes; Prepare email re: same; Talk w/Leah re: same	0.75
02/06	Review email re: petition; Review email re: test; Edit test; Edit cover ltr	0.625
02/07	Finalize test; Finalize cover ltr; Prepare email re: same; Review Justin's email re: concerns; Talk w/Leah re: same; Review 2016 F/S; Discuss 2016 F/S w/Leah; Reply to email re: same; Prep for / Part in conf call ROE	3.125
02/08	Talk w/Tom re: ROE	0.125
02/09	Prep for call; Talk w/Tom; Review / Reply to email Justin's email re: ROE	0.75
02/14	Prepare email re: updated test; Talk w/Justin re: same	0.375
02/17	Prepare email re: status of test; Prepare email re: petition	0.25
02/19	Review email re: pet; Review Justin's email re: test; Review Justin's email re:	

DW 20-187  
Staff 1-8 a

	legal repr	0.50
02/21	Talk w/Tom re: test / pet; Review Justin's email re ROE case	0.50
02/22	Prepare email re: pet; Prepare email re: status; Review email re: pet; Review comments	0.25
02/23	Review email re: filing; Review comments on pet; Make minor changes; Review Pauline's test; Prepare email re: pet; Review cover ltr.; Prepare email re: same; Review email re: pet; Review pet; Review cover ltr; Prepare email re: ROE filing; Review replies	0.875
02/24	Reply to email re: filing	0.125
02/27	Review email re: costs / inv; Review agr; Reply to same; Prepare email re: joint pet / test; Review email re: PUC acknowlegment	0.75
02/28	Review OCA ltr. re; part	<u>0.125</u>
Total		<u>9.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 13.125SPSt. Cyr  
3/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

April 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2018 (see attached detail):

Current Month (23.875 hours @ \$135.00 / hour)	\$3,223.13
Reimbursable Expenses:	
Copies	7.50
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$3,230.63</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
03/05	Talk w/Leah re: wages / YE	0.25
03/19	Review email re: YE	0.25
03/21	Review/ Reply to email re: F-10; Review/ Reply to email re: A-12; Talk w/Leah CWIP; RC sur	0.75
03/22	Talk w/Leah re: CWIP, Def Dr & bonus / pay inc; Review final audit rep – AI# 10	1.00
03/23	Review 2017 B/S & I/S	0.25
03/24	Review 2016 Review Fin'l Rep; Review 2016 B/S & P&L; Amend 2016 PUC Ann Rep; Prepare email re: same; Talk w/Leah re" same / 2017 PUC Ann Rep; Review 2017 B/S & P&L; Prepare 2017 PUC Ann Rep	6.75
03/26	Review / Reply to email re: updated B/S & P&L	0.25
03/27	Review B/S & P&P v3; Review 2016 acq adj; Prepare email re same; Talk w/ Leah re: Dock CIAC & acq adj; Review Dock JE; Review acq adj trans rep; Make determination on Dock acq adj	1.75
03/28	Review B/S & P&L v4; Talk w/Leah re: same	1.125
03/29	Review var emails re: PUC Ann Rep; Review revised F/S; Review 2017 PUC Ann Rep; Review cert sch; Update cert sch	7.75
03/30	Prepare email re: F-5, F-11 & F-47; Talk w/Leah re: F-50; Talk w/Leah re: F-58; Conduct "final" review; Calc 2017 actual rofr; Incorp TWW O&M into Calc; Review calc; Prepare email re: same; Talk w/Leah re: PUC Ann Rep	<u>2.25</u>
Total		<u>22.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

03/09	Talk w/Tom re: PUC audit / Staff rec	0.125
03/19	Review var emsilas re: filing / discovery	0.25
03/23	Review Staff DRs	<u>0.25</u>
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

03/09	Talk w/Tom re: change in plans;	0.125
03/19	Review email re: acq adj / CIAC, etc.	0.125
03/22	Talk w/Tom re: Pl Bd app – pump station, costs step inc	0.25
03/27	Talk w/Justin re: plant, fin & step inc	<u>0.25</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

DW 20-187  
Staff 1-8 a2018 Wildwood

03/19	Status of P&S	<u>0.125</u>
Total		<u>0.125</u>

Note: **Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

03/19	Prepare email re: status	0.125
03/20	Review / Reply to email re: same	<u>0.125</u>
Total		<u>0.25</u>

Note: **Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>23.875</u>
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SPSt. Cyr  
4/14/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

May 19, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in April 2018 (see attached detail):

Current Month (8.375 hours @ \$135.00 / hour)	\$1,130.63
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,130.63</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
04/27	Talk w/Tom re; PUC invest re: tax rate red	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

**2015 Rate Case / Step Increase 2**

04/05	Review 5-1 & 5-2; Review 6-1; Prepare email re: same	0.50
04/06	Prepare resp to Staff DRs – Set 5; Review Step 2 sch – actual; Review sup for fin costs; Talk w/Leah re: same; Prepare email re: same; Review Leah's reply; Review serv line mat'l; Prepare email re: same	1.25
04/10	Review CoBank news release; Reply to email re: same	<u>0.25</u>
Total		<u>2.00</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

**2016 Dockham Shores**

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

**2017 Vehicles Financing**

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

**2018 Wildwood**

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

**ROE**

04/02	Review OoN; Prepare email re: same; Review / Reply to email re: same	0.25
04/09	Review OoN; Prep for prehear conf / tech ses; Prepare email re: same; Review var replies; Review affidavits	0.375
04/11	Review / Reply to email re: affidavit; Review OCA's motion to dismiss; Review Motion to intervene; Review ROE filing; Draft prel stat	0.75
04/12	Review pet; Draft prel stat; Prepare email re: same; Review comments; Incorp same into prel stat; Review prel stat; Prep for prehearing conf; Review OCA's motion	1.375
04/13	Prep for / Part in prehear conf / tech sess	1.875
04/16	Talk w/Tom re: prehearing conf / tech ses; Review Justin' supdated draft; Review email re: Obj to OCA Motion; Review email re: Withdraw Mo	0.50
04/17	Prepare Justin's email re: proc sch, step inc & gen'l inv; Talk w/Justin re: same	0.50
04/18	Review var emails	0.125
04/25	Review OCA email; Review OCA ltr	0.125
04/26	Talk w/Tom re: OCA ltr.	<u>0.25</u>

DW 20-187  
Staff 1-8 a

Total

6.125

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total

8.375

SPSt. Cyr  
5/19/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

June 23, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in May 2018 (see attached detail):

Current Month (5.00 hours @ \$135.00 / hour)	\$ 675.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 675.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
05/02	Revie w/ Reply to email re: tax investigation	0.25
05/09	Talk w/Leah re: tax inv	0.125
05/21	Talk w/Tom re: PUC ltr	0.125
05/22	Review email / PUC ltr	0.25
05/29	Talk w/Leah re: tax inv	0.125
05/31	Talk w/Leah re: tax inv / PUC ltr	<u>0.25</u>
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

**2015 Rate Case / Step Increase 2**

05/08	Review draft recommendation; Review step inc sch	0.75
05/09	Talk w/Leah re: draft rec	<u>0.125</u>
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

**2016 Dockham Shores**

05/09	Talk w/Leah re: CoBank loan	<u>0.125</u>
Total		<u>0.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

**2017 Vehicles Financing**

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

**2018 Wildwood**

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 aStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.comROE

05/01	Review email / Review ltr in resp to OCA's clarification	0.25
05/02	Review Justin's email re: OCA's motion	0.125
05/09	Talk w/Leah re: ROE	0.125
05/15	Review OCA's email re: ROE formula; Review / Reply to email re: same; Review email re: same	0.50
05/18	Talk w/Justin re: OCA / Prop Stip	0.25
05/21	Talk w/Tom re: ROE	0.125
05/22	Review prop stip	0.25
05/23	Prepare email re: OCA; Review reply; Review Stip	0.375
05/25	Review / Reply to email re: prop stip; Review var emails re: draft stip / proc sch; Review / Update draft proc sch; Prepare email re: same	0.50
05/29	Review Stip & prop proc sch; Reply to email re: same	0.25
05/31	Review prop stip	0.125
Total		<u>2.875</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 5.00SPSt. Cyr  
6/23/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

July 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in June 2018 (see attached detail):

Previous Month	\$ 675.00
Current Month (3.50 hours @ \$135.00 / hour)	\$ 472.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,147.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
06/01	Review email re: tax investigation	0.125
06/09	Review Co. req for ext of time	0.125
06/14	Talk w/Leah re: PUC ltr re: PUC Ann Rep	0.25
06/15	Talk w/Tom re: var matters	0.50
06/27	Prepare email re: var matters	<u>0.25</u>
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

06/09	Review email re: PUC order	0.125
06/11	Review PUC order	0.25
06/14	Talk w/Leah re: PUC order	<u>0.25</u>
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

06/14	Talk w/Leah re: Dockham improvements; Review cost est; Prepare email re: same	0.50
06/20	Talk w/Tom re: STD; Prepare email re: same ; Review / Reply to email re: same	<u>0.375</u>
Total		<u>0.875</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 aStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.comROE

06/09	Review prop stip V6; Review PUC resp; Review var emails re: same	0.25
06/12	Review prop stip V7; Review PUC resp; Review var emails re: same	0.25
06/15	Review prop stip V8; Review / Reply to email re: same;	0.125
06/19	Review var emails re: stip agr	<u>0.125</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>3.50</u>
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SPSt. Cyr  
7/14/18



**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 133143  
March 31, 2018  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:

03-22-18	JCR	Tel conf w/ T. Mason and L. Valladares re: step increase for Dockham shores. .	0.20	\$0.00
03-23-18	JCR	Email to T. Mason re: options for Dockham Shores step increase due to project changes, costs.	0.40	

TOTAL HOURS: 0.60

TOTAL PROFESSIONAL SERVICES: \$120.00

TOTAL STATEMENT: \$120.00

TOTAL - OUTSTANDING: \$120.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU



**Lakes Region Water Company, Inc.**  
**186.09 IR 19-009 ROE GL Detail**  
**All Dates**

	Date	Transaction Type	Num	Name	Memo/Description	Account	Amount
Conway Daily Sun							
	05/07/2018	Bill		Conway Daily Sun	OON DW 18-026	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	195.00
<b>Total for Conway Daily Sun</b>							<b>\$ 195.00</b>
NH PUC							
	12/31/2018	Bill	12082	NH PUC	Woolridge Testimony	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	9,366.68
<b>Total for NH PUC</b>							<b>\$ 9,366.68</b>
NH Water Law							
	02/17/2020	Bill	1013	NH Water Law	Prepare, file amended appearance .12 mins	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	35.00
<b>Total for NH Water Law</b>							<b>\$ 35.00</b>
ScottMadden, Inc.							
	01/31/2018	Bill	13581	ScottMadden, Inc.	PO 09415 Pauline Ahern Pre-Filed Testimony Project 444-003	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	4,500.00
	01/31/2018	Bill	13680	ScottMadden, Inc.	PO 09415 Pauline Ahern Pre-Filed Testimony Project 444-003	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,333.00
	06/08/2018	Bill	14067	ScottMadden, Inc.	PO 09415 Pauline Ahern Pre-Filed Testimony Project 444-003	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	81.25
	07/31/2018	Bill	14484	ScottMadden, Inc.	PO 09415 Pauline Ahern Draft responses to NH Staff Discovery 2hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	650.00
	07/31/2018	Bill	14484	ScottMadden, Inc.	PO 09415 PA-Completing draft responses to NH Staff Discovery .25	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	81.25
	10/17/2018	Bill		ScottMadden, Inc.	PO 09415 Pauline Ahern Draft responses to NH Staff Discovery 2hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	893.75
	11/30/2018	Bill	14999	ScottMadden, Inc.	PO 09415 Pauline Ahern Draft prep for tech session 5.25hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,706.25
	04/29/2019	Bill	15581	ScottMadden, Inc.	PO 09415 Pauline Ahern Draft prep for tech session 6hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,950.00
<b>Total for ScottMadden, Inc.</b>							<b>\$ 11,195.50</b>
Stephen P. St. Cyr & Associates							
	08/31/2017	Bill	8312017	Stephen P. St. Cyr & Associates	To petition a hearing on Return on Equity in conjunction with Abenaki and Hampstead	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	151.88
	10/30/2017	Bill	10302017	Stephen P. St. Cyr & Associates	POE Petition Draft RFP .25	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	33.75
	11/30/2017	Bill	11302017	Stephen P. St. Cyr & Associates	POE Petition RFP 3.25hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	438.75
	12/31/2017	Bill		Stephen P. St. Cyr & Associates	ROE Petition 2.625hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	354.37
	01/31/2018	Bill		Stephen P. St. Cyr & Associates	ROE 8.375hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,130.62
	02/28/2018	Bill		Stephen P. St. Cyr & Associates	ROE 9.625 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,299.37
	03/31/2018	Bill	4142018	Stephen P. St. Cyr & Associates	ROE .25 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	34.00
	04/30/2018	Bill	4302018	Stephen P. St. Cyr & Associates	ROE 6.125hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	826.88
	06/24/2018	Bill		Stephen P. St. Cyr & Associates	ROE 2.875 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	374.00
	06/28/2018	Bill	6302018	Stephen P. St. Cyr & Associates	ROE .75hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	101.25
	08/31/2018	Bill	8312018	Stephen P. St. Cyr & Associates	ROE	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	118.13
	09/30/2018	Bill	9302018	Stephen P. St. Cyr & Associates	ROE	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	607.50
	10/31/2018	Bill	10312018	Stephen P. St. Cyr & Associates	ROE	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	742.50
	11/30/2018	Bill	11302018	Stephen P. St. Cyr & Associates	ROE .125hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	16.88
	01/29/2019	Bill	1302019	Stephen P. St. Cyr & Associates	Review order of notice, Reply to emails Woodrge costs 9 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	227.50
	02/28/2019	Bill	2282019	Stephen P. St. Cyr & Associates	ROE Work 6 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	840.00
	03/31/2019	Bill	3312019	Stephen P. St. Cyr & Associates	ROE Work 1.75hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	245.00
	06/30/2019	Bill	6302019	Stephen P. St. Cyr & Associates	ROE .9375 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	131.25
	08/30/2019	Bill		Stephen P. St. Cyr & Associates	2017 ROE 1hr	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	140.00
	09/30/2019	Bill	9302019	Stephen P. St. Cyr & Associates	2017 ROE 2.5hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	350.00
	10/31/2019	Bill	10312019	Stephen P. St. Cyr & Associates	2017 ROE 1.5hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	175.00
	11/30/2019	Bill	11302019	Stephen P. St. Cyr & Associates	2017 ROE .125hr	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	17.50
<b>Total for Stephen P. St. Cyr &amp; Associates</b>							<b>\$ 8,356.13</b>

DW 20-187  
Staff 1-8 b

<b>Steve E. Patnaude, LCR</b>							
	07/11/2018	Bill	2018-028A	Steve E. Patnaude, LCR	DW 18-026 Prehearing Conference 04/13/2018	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	210.62
<b>Total for Steve E. Patnaude, LCR</b>							<b>\$ 210.62</b>
<b>Upton &amp; Hatfield, LLP</b>							
	02/28/2018	Bill	2282018	Upton & Hatfield, LLP	120125-1 ROE Petition	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	3,009.74
	03/31/2018	Bill	321018	Upton & Hatfield, LLP	120125-1 ROE .10	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	25.00
	03/31/2018	Bill	321018	Upton & Hatfield, LLP	120125-1 ROE Conference call	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	21.69
	04/30/2018	Bill		Upton & Hatfield, LLP	120125-1 ROE 20.5 HRS	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	3,263.28
	05/22/2018	Bill	5312018	Upton & Hatfield, LLP	120125-1 ROE 11.50 HRS	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,800.00
	06/30/2018	Bill	134423	Upton & Hatfield, LLP	120125-1 ROE 5.5 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,094.88
	07/31/2018	Bill	134702	Upton & Hatfield, LLP	120125-1 ROE .5hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	100.00
	09/30/2018	Bill	135626	Upton & Hatfield, LLP	120123-1 ROE Discussions 1.2hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	200.07
	10/31/2018	Bill	136376	Upton & Hatfield, LLP	120125-1 ROE (8.90 hrs)	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,780.00
	01/31/2019	Bill	137507	Upton & Hatfield, LLP	120125-1 ROE	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,092.00
	02/28/2019	Bill	137991	Upton & Hatfield, LLP	120125-1 ROE 11hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	2,426.73
	03/31/2019	Bill	138582	Upton & Hatfield, LLP	120125-1 ROE 3.8hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	836.00
	06/30/2019	Bill	139966	Upton & Hatfield, LLP	120125-1 ROE 2.45hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	539.00
	07/31/2019	Bill	140497	Upton & Hatfield, LLP	120125-1 ROE .10	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	27.50
	08/31/2019	Bill	140958	Upton & Hatfield, LLP	120125-1- ROE 3.30 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	726.00
	09/30/2019	Bill	141375	Upton & Hatfield, LLP	120125-1 ROE 5.2hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,144.00
	10/31/2019	Bill	141777	Upton & Hatfield, LLP	120125-1 ROE 5hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	1,115.05
	12/31/2019	Bill	142666	Upton & Hatfield, LLP	120125-1 ROE 10.5 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	2,310.00
<b>Total for Upton &amp; Hatfield, LLP</b>							<b>\$ 21,510.94</b>
<b>2019 Total</b>							<b>\$ 50,869.87</b>
<b>Additional 2020 Expenses</b>							
	04/30/2020	Bill		Stephen P. St. Cyr & Associates	DW 19-005 ROE .50 hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	70.00
	10/30/2020	Bill	10302020	Stephen P. St. Cyr & Associates	DW IR 19-005 1.25hrs	186.09 Misc. Deferred Debts:Def. Debt- IR 19-005 ROE Petition	157.50
							227.50
<b>Total YTD</b>							<b>51,097.37</b>

## ADVERTISING INVOICE/STATEMENT



**Conway Daily Sun**  
P.O. Box 1940  
64 Seavey Street  
N. Conway, NH 03860  
**(603) 733-5808**

MAY 07 REC'D

COPY

Scot Seymour  
Lakes Region Water Company Inc.  
PO Box 389  
MOULTONBOROUGH, NH 03254

**Cust #:** 06114199  
**Date:** 04/30/2018  
**Phone:** (603)476-2348

## TERMS: DUE ON RECEIPT

Trans #	Type	Start	Stop	Runs	Description	Amount	Balance
300979211	I	04/04/2018	04/04/2018	1	PN: DW 18-026 - 00568769 PN:	195.00	195.00

DW 18 026  
186.09

## Please return the portion below with your payment

If you desire to charge this amount to your credit card, please complete the following information:

☐ VISA ☐ Mastercard

Card # \_\_\_\_\_ Exp. \_\_\_\_\_

Signature \_\_\_\_\_

Cust #: 06114199

**Total Due**  
**195.00**

0 - 0	195.00	1 - 30	0.00	31 - 60	0.00	61 - 90	0.00	91 - 120	0.00
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A service fee of 1.5% will be added for all past due invoices.

378

CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Glaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 b

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

COPY

January 16, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway / PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by J. Randall Woolridge, Ph.D. a firm contracted by the Commission. This is for work performed from April 1, 2018 to October 1, 2018 in reference to dockets DW 18-026, DW 17-118 and DW 17-165.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12082  
Copy of Woolridge Invoice

**STATE OF NEW HAMPSHIRE**  
21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12082**

**Date: January 16, 2019**

LEAH VALLADARES, UTILITIES MANAGER  
LAKES REGION WATER COMPANY, INC.  
420 GOV WENTWORTH HWY / PO BOX 389  
MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by J. Randall Woolridge, Ph.D. a firm contracted by the Commission. This is for work performed from April 1, 2018 to October 1, 2018 in reference to dockets DW 18-026, DW 17-118 and DW 17-165.

**Total Due \$9,366.68**

( 010-081-52160000-404989 ) - CE#1062007 - WOOLRIDGE

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



DW 20-187  
Staff 1-8 b**COPY****INVOICE**

**FROM:** J. Randall Woolridge, Ph.D.  
120 Haymaker Circle  
State College, PA 16801

**TO:** New Hampshire Public Utility Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301

**RE:** New Hampshire Generic Water ROE Testimony  
Cost of Capital Testimony

**DATE:** 12/27/2018  
First and Final Billing

I. PROFESSIONAL SERVICES AND OVERHEAD			
A. J. RANDALL WOOLRIDGE			
DATE	LOCATION	DESCRIPTION	HOURS
4 / 1 / 2018	State College	Review Overall Case and Documents Review Testimonies Review Documents Prepare -Send Interrogatories Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	
Various			
Various			
Various			
HOURS			12.0
5 / 1 / 2018	State College	Update Cost of Capital Data Collect Cost of Capital Data Develop Proxy Groups Collect Data - Proxy Groups Prepare/Update DCF Study Prepare/Update CAPM Study Update Value Line Data Update Analysts' EPS Growth Rate Data Prepare/Update Appendices Prepare/Update Exhibits Prepare/Update Testimony Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	
Various			
Various			
Various			
HOURS			26.0
6 / 1 / 2018	State College	Update Cost of Capital Data Prepare Data Requests Prepare/Update Exhibits Prepare/Update Testimony Review NHh Water Orders Preapre NH Risk Premium Study Prepare Generic ROE Study Review Other States' Generic ROE Approaches Conference Calls Prepare/Update Exhibits Prepare/Update Testimony Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	
Various			
Various			
Various			
HOURS			16.0

DW 20-187  
Staff 1-8 b

## INVOICE

**FROM:** J. Randall Woolridge, Ph.D.  
120 Haymaker Circle  
State College, PA 16801

**TO:** New Hampshire Public Utility Commission  
21 S. Fruit Street, Suite 10  
Concord, NH 03301

**RE:** New Hampshire Generic Water ROE Testimony  
Cost of Capital Testimony

**DATE:** 12/27/2018  
First and Final Billing

I. PROFESSIONAL SERVICES AND OVERHEAD			
A. J. RANDALL WOOLRIDGE			
DATE	LOCATION	DESCRIPTION	HOURS
7 / 1 / 2018	State College	Update Cost of Capital Data Prepare/Update Exhibits Prepare/Update Testimony Prepare RRA Generic ROE Study Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	8.0
8 / 1 / 2018	State College	Update Cost of Capital Data Prepare/Update Exhibits Prepare/Update Testimony Conference Calls Prepare/Update Exhibits Prepare/Update Testimony Review AWK ROE Cases Review Altern Rebuttal Testimony Prepare Data Requests Prepare/Update Exhibits Prepare/Update Testimony Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	22.0
9 / 1 / 2018	State College	Update Cost of Capital Data Prepare/Update Exhibits Prepare/Update Testimony Prepare Water - Gas Utility Risk Study Review CT, MA, FL Approaches Conference Calls Prepare/Update Exhibits Prepare/Update Testimony Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	18.0
10 / 1 / 2018	State College	Review Documents Prepare for Settlement Conference Prepare Talking Points Conference Calls Update Data Prepare Alternative ROE Scenarios Update Settlement Position Update RRA Study Review Email and Related Documents Research Rate of Return Issues Review Case with Counsel and Consultants	16.0
<b>TOTAL HOURS</b>			118.0
<b>PROFESSIONAL SERVICES @ \$270/HOUR</b>			\$31,860.00
<b>II. EXPENSES</b>			
Office Expenses (mail, copying, phone)			\$
<b>TOTAL EXPENSES</b>			\$
<b>III. TOTAL BILLING</b>			
<b>TOTAL PROFESSIONAL SERVICES PLUS EXPENSES</b>			\$ 31,860.00
<b>TOTAL BILLING PER PROPOSAL</b>			\$ 28,100.00

12/27/18  
Approved for  
Payment.  
\$14,050 to DW17-118  
\$14,050 to DW17-165  
\$28,100 to 18-026

Stephen Smith #3  
Stephen Smith - Director - Finance





Smart. Focused. Done Right.

DW 20-187  
Staff 1-8 bScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

February 23, 2018

Invoice Number: 013680

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254In Reference To: Professional services provided in January 2018 for project 444-003  
Lakes Region Water Testimony

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**Summary of Charges**

Pre-Filed Testimony	\$	1,333.00
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**Total Due**

	\$	<u>1,333.00</u>
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If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Pauline Ahern  
Executive DirectorScottMadden, Inc.  
Tax ID: 56-1445505

DW 20-187  
Staff 1-8 b

Smart. Focused. Done Right.

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

January 26, 2018

Invoice Number: 013581

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254

COPY

In Reference To: Professional services provided in December 2017 for project  
444-003 Lakes Region Water Testimony

Summary of Charges	
Pre-Filed Testimony	\$ 4,500.00
<b>Total Due</b>	<b>\$ 4,500.00</b>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Pauline Ahern  
Executive Director  
ScottMadden, Inc.  
Tax ID: 56-1445505



Smart. Focused. Done Right.

DW 20-187  
Staff 1-8 b  
**ScottMadden, Inc.**  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

May 24, 2018

Invoice Number: 014067

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254

COPY

In Reference To: Professional services provided in April 2018 for project 444-003  
Lakes Region Water Testimony

Professional Fees	\$	81.25
Total Fees & Expenses	\$	81.25
Total Due	\$	<u>81.25</u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert Hevert'.

Robert Hevert  
PartnerScottMadden, Inc.  
Tax ID: 56-1445505Date Posted: 6/19  
Acct# 186.09 System: 50  
Project: \_\_\_\_\_

DW 20-187  
Staff 1-8 b

Project Lakes Region Water Testimony  
In Reference to: Professional services provided in April 2018 for project 444-003

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Professional Fees

Pauline Ahern	4/26/2018	0.25	325.00	81.25
Responding to Discovery				
	Professional Fees	0.25		81.25

DW 20-187  
Staff 1-8 b

COPY

**NH Water Law**586 Woodbury Avenue  
Portsmouth, NH 03801 US  
justin@nhwaterlaw.com  
www.nhwaterlaw.com**INVOICE****BILL TO**Leah Valladares  
Lakes Region Water Co Inc  
420 Governor Wentworth Hwy  
Moultonborough, NH 03254  
United States**INVOICE #** 1013**DATE** 02/17/2020**DUE DATE** 03/18/2020**TERMS** Net 30

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
<b>Lakes Region Water Co Inc</b>				
Hours	Email to Gormley, Hampe re: request signed release, change of address.	0:06	175.00	17.50
Hours	Emails to/from Gormley and Hampe re: release for timber trespass by Wood, executed copies. Review. Forward to Tom and Leah.	0:06	175.00	17.50
Hours	Call to Chip Maxfield re: easement negotiation. Leave message.	0:06	175.00	17.50
<b>SUBTOTAL - Lakes Region Water Co Inc</b>				52.50
<b>DW 19 - 005 Small Water Company ROE Matter</b>				
Hours	Prepare, file amended appearance in DW 19 - 005 ROE case.	0:12	175.00	35.00
<b>SUBTOTAL - DW 19 - 005 Small Water Company ROE Matter</b>				35.00

BALANCE DUE

**\$87.50**

DW 20-187  
Staff 1-8 b



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ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4151  
scottmadden.com

August 28, 2018

Invoice Number: 014484

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254

In Reference To: Professional services provided in July 2018 for project 444-003  
Lakes Region Water Testimony

---

**Professional Fees**

\$ 731.25

**Total Fees and Expenses**

\$ 731.25

**Total Due**

\$ 731.25

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Robert Hevert  
Partner

ScottMadden, Inc.  
Tax ID: 56-1445505

DW 20-187  
Staff 1-8 b

Project Lakes Region Water Testimony  
In Reference to: Professional services provided in July 2018 for project 444-003

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**Professional Fees**

Pauline Ahern	7/3/2018	2.00	325.00	650.00
Drafting of Responses to NH Staff Discovery				
Pauline Ahern	7/5/2018	0.25	325.00	81.25
Completing draft responses to NH Staff Discovery				
			<hr/>	<hr/>
	Professional Fees	2.25		731.25



DW 20-187  
Staff 1-8 b

Smart. Focused. Done Right.

COPY

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

October 23, 2018

Invoice Number: 014790

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254In Reference To: Professional services provided in September 2018 for project 444-003  
Lakes Region Water Testimony

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**Professional Fees**

\$ 893.75

**Total Fees and Expenses**\$ 893.75**Total Due**\$ 893.75

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Robert Hevert  
PartnerScottMadden, Inc.  
Tax ID: 56-1445505



DW 20-187  
Staff 1-8 b

Project Lakes Region Water Testimony  
In Reference to: Professional services provided in September 2018 for project 444-003

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**Professional Fees**

<b>Pauline Ahern</b>	9/19/2018	0.50	325.00	162.50
Initial review of Staff's testimony				
<b>Pauline Ahern</b>	9/20/2018	1.25	325.00	406.25
Continued review of Staff's testimony / drafting data requests.				
<b>Pauline Ahern</b>	9/21/2018	0.50	325.00	162.50
Prep for and call with Steve St. Cyr				
<b>Pauline Ahern</b>	9/23/2018	0.50	325.00	162.50
Drafting data requests for Staff				
			<hr/>	<hr/>
		2.75		893.75

DW 20-187  
Staff 1-8 b

Smart. Focused. Done Right.

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4181  
scottmadden.com

November 30, 2018

Invoice Number: 014999

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254In Reference To: Professional services provided in October 2018 for project 444-003  
Lakes Region Water Testimony

---

**Professional Fees**

\$ 1,706.25

**Total Fees and Expenses**\$ 1,706.25**Total Due**\$ 1,706.25

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Robert Hevert  
PartnerScottMadden, Inc.  
Tax ID: 56-1445505

Project Lakes Region Water Testimony  
In Reference to: Professional services provided in October 2018 for project 444-003

## Professional Fees

<b>Pauline Ahern</b>	10/8/2018	1.00	325.00	325.00
Prep for 10/12 Technical Session				
<b>Pauline Ahern</b>	10/9/2018	1.00	325.00	325.00
Prep for 10/12 Technical Session				
<b>Pauline Ahern</b>	10/10/2018	1.00	325.00	325.00
Prep for 10/12 Technical Session				
<b>Pauline Ahern</b>	10/11/2018	1.00	325.00	325.00
Prep for 10/12 Technical Session				
<b>Pauline Ahern</b>	10/12/2018	1.25	325.00	406.25
Prep for and participation in 10/12 Technical Session				
		5.25		1,706.25
<b>Professional Fees</b>				

DW 20-187  
Staff 1-8 b

Smart. Focused. Done Right.

COPY

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

April 29, 2019

Invoice Number: 015581

PO Number: 09415

Leah Valledares  
Lakes Region Water Company  
P.O. Box 389  
Moultonboro, NH 03254In Reference To: Professional services provided in February 2019 for project 444-003  
Lakes Region Water Testimony

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**Professional Fees**

\$ 1,950.00

**Total Fees and Expenses**\$ 1,950.00**Total Due**\$ 1,950.00

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

Robert Hevert  
PartnerScottMadden, Inc.  
Tax ID: 56-1445505

Project Lakes Region Water Testimony  
In Reference to: Professional services provided in February 2019 for project 444-003

## Professional Fees

<b>Pauline Ahern</b>	2/7/2019	0.25	325.00	81.25
Telephone Call re: technical conference				
<b>Pauline Ahern</b>	2/8/2019	0.50	325.00	162.50
Preparing Draft Outline of Company's Position				
<b>Pauline Ahern</b>	2/9/2019	1.00	325.00	325.00
Preparing Draft Outline of Company's Position				
<b>Pauline Ahern</b>	2/11/2019	0.75	325.00	243.75
Preparing Draft Outline of Company's Position				
<b>Pauline Ahern</b>	2/12/2019	0.50	325.00	162.50
Preparing Draft Outline of Company's Position				
<b>Pauline Ahern</b>	2/17/2019	1.00	325.00	325.00
Preparing Draft Settlement Position of Companies				
<b>Pauline Ahern</b>	2/18/2019	1.50	325.00	487.50
Preparing Draft Settlement Position of Companies/Call with Steve St. Cyr				
<b>Pauline Ahern</b>	2/19/2019	0.50	325.00	162.50
Preparing Draft Settlement Position				
<b>Professional Fees</b>		<b>6.00</b>		<b>1,950.00</b>

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 2, 2020

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in October 2020 (see attached detail):

Current Month (7.875 hours @ \$140.00 / hour)	\$1,102.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Scan/Email	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,102.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/29	Talk w/Leah re: Far Echo pot source	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2018 Tax Investigation (DW 18-056)

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation**

ROE (IR 19-005)

10/05	Review email; Talk w/Justin re: LRWC comments; Talk w/Leah; Prepare email re: LRWC cap struct amts / %; Review Justin's email; Prep for & part in tech ses	0.875
10/06	Review Justin's email; Review proposed rule re: ROE	<u>0.25</u>
Total		<u>1.125</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

2019 Financing (DW 19-135)

10/30	Review Leah's email re: PUC approval; Review PUC reply	<u>0.125</u>
Total		<u>0.125</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**

2019 Dockham Shores rate case (DW 19-177)

10/06	Review email; Review cover ltr; Review RC exp	0.25
10/19	Prepare email re: video conf w/PUC Staff; Review replies; Review Justin's email re: set discussions; Prepare email re: webex mtg;	0.50
10/21	Review Justin's email; Review temp rate set agr; Review rate comp; Review RC exp	0.50
10/22	Review/Reply to Justin's email; Talk w/Leah; Prep for and part in conf call w/PUC Staff	<u>1.75</u>
Total		<u>3.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2020 Dockham Shores PUC Audit

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.**

2020 LRWC Rate Case

10/19	Review 2019 B/S & P&L for LRWC, DS, WW & Total; Prepare email re: mo B/S; Setup RC sch	2.00
10/23	Review email; Review monthly B/S for 12/18 – 12/19; Review email; Review revised monthly B/S for 12/18 – 12/19	0.50
10/29	Talk w/Leah re: RFP & monthly B/S	0.125
10/31	Review monthly B/S for 12/18 – 12/19	<u>0.75</u>
Total		<u>3.375</u>

PUC IR 20-089 COVIC 19 Investigation

Total		<u>0.00</u>
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<u>Grand Total</u>		<u>7.875</u>
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SPSt. Cyr  
11/02/20

DW 20-187  
Staff 1-8 b

COPY

Stephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

May 3, 2020

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing, 2019 DS Rate Case and 2020 DS PUC Audit

Fee for professional services rendered in April 2020 (see attached detail):

Prior Balance		<u>\$3,360.00</u>
Current Month (19.375 hours @ \$140.00 / hour)		\$2,712.50
Reimbursable Expenses:		
	Copies	0.00
	Postage	0.00
	Scan/Email	10.55
	Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing		<u>\$2,723.05</u>
Total Billing		<u>\$6,083.05</u>
Payment due upon receipt.		

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 b

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
04/01	Review var emails; Review PUC system of accts; Reply to same; Review Staff's rec	0.50
04/02	Review/Reply to Evan's email re: tax prov	0.125
04/03	Talk w/Tom re: 2019 F/S, PUC Ann Rep, Act RofR & 2020 RC	0.375
04/06	Talk w/Leah re: PPP loan app & rates for basement unit	0.50
04/07	Talk w/Leah re: spreadsheet/ WO system, payroll, benefits, etc.	0.375
04/09	Review email; Review F-46 & F-48; Reply to same; Review email to Evan re: taxes; Review taxes; Reply to same	1.00
04/11	Review email re: 2019 B/S, P&L & TB; Review 2019 B/S, P&L & TB; Review red in rev, EDIT & taxes; Review email re: F-48 explan; Review same	0.75
04/13	Reply to email re: 2019 "final" F/S; Review Leah's reply	0.25
04/16	Review 2019 F/S; Prepare 2019 act RofR; Prepare mod act RofR; Talk w/Tom	2.25
04/17	Review/Reply to email re: act RofR /mod act RofR	0.25
04/20	Review "final" F/S; Prepare F-1; Prepare F-2; Update sup sch; Prepare email re: cert sch; Prepare F-5 wkst	4.25
04/22	Review email re: "S" sch; Review same	0.25
04/23	Prepare 2019 PUC Ann Rep; Review "A" sch; Review "F" sch; Review "S" sch; Check Cons., prod., & water loss rep; Prepare email re: same; Talk w/Leah re: A-3, A-4 & F-36; Review same; Update A-3, A-4 & F-36	3.625
04/27	Review 2019 act RofR; Scan/Email same; Talk w/Tom re: act RofR, Covid 19 & cash	0.50
04/28	Talk w/Leah re: POASI	0.25
Total		15.25

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2018 Tax Investigation (DW 18-056)

04/27	Talk w/Tom re: Motion for rehearing	0.125
04/28	Review email re: motion for rehearing	0.125
04/29	Talk w/Justin re: set offer	0.125
Total		0.375

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred  
Debits – 2018 Tax Investigation**ROE (IR 19-005)

04/06	Talk w/Steve F re: ROE calc; Review email re: ROE calc; Forward same	0.375
04/07	Talk w/Jayson re: ROE	0.125
Total		0.50

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**2019 Financing (DW 19-135)

04/06	Talk w/Leah re: DRs; Review Leah's email re: prel #s for interconnection between WW & CUF	0.50
04/09	Review/Reply to email re: DRs	0.125
04/10	Review/Reply to Justin's email; Talk w/Justin re: DRs	0.375
04/15	Review email re: withdrawal; Talk w/Justin re: same; Talk w/Tom re: same; Review/ Reply to email re: withdrawal	0.625
04/20	Review Justin's email; Review Co resp	0.375
04/22	Talk w/Justin re: CoBank terms & DRs	0.25
04/27	Talk w/Tom re: DRs	0.125
Total		2.375

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**

DW 20-187  
Staff 1-8 b2019 Dockham Shores rate case (DW 19-177)

04/03	Review Staff's revised prop proc sch	0.125
Total		0.125

**Note: Please charge these costs to new account, PUC Acct. 186, 2016****Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
Dockham Shores**2020 Dockham Shores PUC Audit

04/02	Review email re: prepaids/ann exp; Review Leah's reply	0.25
04/07	Review email re: rev final audit; Review revised final audit; Review audit issues / Co resp; Review plant/AD	0.50
Total		0.75

**Note: Please charge these costs to new account, PUC Acc't 186, Misc Def Drs – DS PUC Audit.**

<u>Grand Total</u>	<u>19.375</u>
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SPSt, Cyr  
05/03/20

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 8, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in November 2019 (see attached detail):

Current Month (7.00 hours @ \$140.00 / hour)	\$ 980.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	0.00
Total Current Month Billing	<u>\$ 980.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<b>ROE (JR 19-005)</b>		
11/13	Talk w/Justin re: ROE	<u>0.125</u>
Total		<u>0.125</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2018 Tax Investigation (DW 18-056)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>2019 Financing (DW 19-135)</u>		
11/01	Review email; Review cover ltr; Review Co resp to Staff DRs – Set 2	0.25
11/22	Talk w/Tom re: Mtg w/PUC Staff	<u>0.375</u>
Total		<u>0.625</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
11/07	Review/Reply to email re: conf call; Talk w/PUC re: waiver, RC, eng & alt; Talk w/PUC re: alt; Part in conf call w/PUC; Talk w/Leah; Talk w/Tom; Talk w/Justin; Prepare email re: RFP; Prepare email re: cons rates	2.625
11/13	Talk w/Leah re: RFP, waiver & RC matters	0.625
11/14	Review RFP; Prepare resp; Review Leah's reply to cons rates; Compare prop rates to cons rates; Review PUC email; Review PUC ltr re: denying Co req for waiver	1.50
11/15	Review cover ltr; Review eng ltr; Prepare email re: same; Forward PUC ltr re: denial to Co; Talk w/Tom re: same	1.0
11/22	Talk w/Tom re: Mtg w/PUC Staff	<u>0.50</u>
Total		<u>6.25</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>Grand Total</u>		<u>7.00</u>
SPSt. Cyr		
12/08/19		

DW 20-187  
Staff 1-8 b

**COPY**

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 9, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in September 2019 (see attached detail):

Current Month (14.00 hours @ \$140.00 / hour)	\$1,960.00
Reimbursable Expenses:	
Copies	6.00
Postage	2.88
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,968.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 b

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/28	Talk w/Leah re: timber suit/legal costs	0.125
Total		0.125
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>ROE (IR 19-005)</u>		
10/01	Prepare for tech ses; Part in tech ses	1.125
10/07	Review PUC email; Review ROE baseline; Review sup tabs	0.125
Total		1.25
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2018 Tax Investigation (DW 18-056)</u>		
Total		0.00
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>2019 Financing (DW 19-135)</u>		
10/03	Review SPS's resp; Prepare email re: res cust & in serv date; Prep cost of cap sch; Prepare loan amort sch; Review same; Prepare email re: same; Talk w/Leah re: Co resp	3.50
10/04	Review Co resp to Staff DRs; Prepare email re: same; Talk w/Justin re: 1-16; Review Justin's comments	1.25
10/24	Talk w/Tom re: Fin	0.25
10/25	Review email re: Staff DRs – Set 2; Review Staff DRs – Set 2; Reply to email re: same	0.375
10/28	Talk w/Leah re: Co resp to Staff DRs – set 2	0.25
10/30	Talk w/Leah re: Fin; Review email re: 2-1	0.25
10/31	Review email; Review Co resp to Staff DRs – Set 2; Reply to email	0.25
Total		6.125
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
10/11	Review RC sch; make "final" adj; Review same; Prepare email re: same; Talk w/Leah	2.00
10/14	Prepare cover ltr; Prepare NOI; Review 1604.01 req; Prepare req for waiver; Review same; Prepare email re: same; Review/Reply to Tom's email re: NOI	0.875
10/15	Review Justin's email re: NOI; Revise cover ltr; Revise notice; Scan/Email NOI; Prepare email re: same	1.375
10/17	Review/Reply to email re: notice/waiver	0.25
10/24	Talk w/Tom re: RC; Review PUC ack ltr; Forward same; Review/Reply to email re: serv List; Prepare email to PUC re: RC	0.50
10/28	Talk w/Leah re: notice/waiver & RC sch; Review PUC email; Review cover ltr; Review Staff obj to waiver req; Prepare email re: same	0.625
10/29	Talk w/Tom re: Staff obj	0.125
10/30	Talk w/Leah re: Staff obj/RC; Talk w/Tom re: waiver/RFP for RC serv; Review Justin's email re: Staff obj, full RC req, RFP for RC serv & rev req assoc w/new plant	0.75
Total		6.50
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>Grand Total</u>		<u>14.00</u>
SPSt. Cyr		
11/10/19		

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Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

October 12, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing &amp; 2019 DS Rate Case

Fee for professional services rendered in September 2019 (see attached detail):

Prior Balance	<u>\$2,240.00</u>
Current Month (11.25 hours @ \$140.00 / hour)	\$1,575.00
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,575.00</u>
Total Billing	<u>\$3,815.00</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<b>ROE (IR 19-005)</b>		
09/02	Review Staff's rec; Prepare draft agenda; Prepare email re: same	0.25
09/04	Review/Reply to email re: conf call; Part in conf call; Prepare sum of call	0.875
09/05	Review sum of call; Prepare email re: same	0.25
09/06	Review notice scheduling tech ses	0.0625
09/10	Review Don's email re: general thoughts	0.25
09/26	Review sum of call; Prepare email re: same	0.25
09/27	Review Justin's email / comments; Incorp same; scan/Email same; Talk w/PUC re: Co resp	0.5625
09/30	Review email re: cap struct adder	<u>0.25</u>
Total		<u>2.50</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<b>2018 Tax Investigation (DW 18-056)</b>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<b>2019 Financing (DW 19-135)</b>		
09/19	Review email/Staff DRs; Talk w/Tom re: same	0.50
09/20	Talk w/Leah re: Staff DRs	0.50
09/24	Review Staff DRs; Prepare email re: 14-19; Draft prel resp; Prepare email re: #of cust, & fin costs	2.00
09/25	Review Leah's reply re: # of cust/fin costs; Review DS rates; Review sup calc; Calc proj rates; Prepare current/proposed rates	<u>2.50</u>
Total		<u>5.50</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<b>2019 Dockham Shores rate case (DW 19-xxx)</b>		
09/04	Review RC sch; Update for int exp / cost rate; Update for prop ROE; Update for var exp items; Update proforma adj to I/S; Update rofr; Prepare email re: same	2.75
09/05	Review/Reply to email re: questions	0.25
09/10	Review Leah's email re: same	<u>0.25</u>
Total		<u>3.25</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<b>Grand Total</b>		<u>11.25</u>

SPSt. Cyr  
10/12/19



DW 20-187  
Staff 1-8 b

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 12, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in August 2019 (see attached detail):

Current Month (16.00 hours @ \$140.00 / hour)	\$2,240.00
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,240.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b

Date	Description	Hours
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Year End / Other

Total		0.00
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**Note: Please charge these costs to PUC Acct. 923, Outside Services.****ROE**

08/26	Talk w/Tom re: ROE; Review Staff's rec; Review Justin's initial reaction; Calc debt / equity ratios; Review var emails	0.625
08/27	Review Staff's rec; Prepare email re: same; Talk w/Tom re: cap struct adder	0.375
Total		1.00

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**2018 Tax Investigation (DW 18-056)

08/05	Review email; Review draft Co. resp; Review Justin's reply; Review Justin's email re: questions	0.625
08/06	Review Staff's rec; Review Leah's draft resp; Review Justin's changes; Prepare comments; Review Leah's reply; Talk w/Justin re: Co.'s resp; Talk w/Leah re: same	1.25
08/08	Review final Co. resp to Staff's rec	0.25
Total		2.125

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation**2019 Financing

08/01	Prepare test	2.25
08/05	Update fin sch; Review same; Talk w/Leah re: cap struct; Review Tom test from 15-209; Forward same; Review / Edit SPS's test	2.50
08/07	Review comments; Incorp same; Prepare email re: same; Prepare pet; Review same; Prepare cover ltr; Review same; Review replies	1.75
08/08	Review Co. resp to Staff rec; Prepare comments; Review Justin's reply; Review email re: Comments on Tom's test; Review 17-176 re: relevant info; Review Tom's test; Talk w/Leah; Update test for Wildwood info; Incorp comments into pet; Incorp comments into cover ltr	4.00
08/09	Talk w/Tom re: truck / equipment; Review email; Review revised test	0.50
08/12	Review Tom's test; Reply to email re: same; Talk w/Leah; Review Tom's test	0.75
08/13	Finalize cover ltr; Finalize pet; Prepare email re: same; Finalize SPS's test; Prepare email re: same; Review Tom's test; Review / Reply to emails; Prepare email to PUC re: filing; Review Leah's email re: filing	1.00
08/26	Talk w/Tom re: financing / E-22	0.125
Total		12.875

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**2019 Dockham Shores rate case

Total		0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

<u>Grand Total</u>		16.00
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SPSt. Cyr  
09/12/19

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

July 8, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in June 2019 (see attached detail):

Current Month (14.5625 hours @ \$140.00 / hour)	\$2,038.75
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,038.75</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2016 Dockham Shores

06/03	Talk w/Tom re: sep inc / RC	0.125
06/05	Review 12/31/18 B/S; Review 12/31/18 P&L; Review 12/31/17 B/S; Setup RC Sch; Populate same; Prepare email re: 3/31/18, 6/30/18 & 9/30/18 B/Ss * 2018 exp	1.75
06/10	Talk w/Leah re: 3/31, 6/30 & 9/30, oper exp, etc.	0.25
06/12	Talk w/Justin re: RC	0.125
06/13	Talk w/Leah re: Staff's rec; Review Staff's rec; Review var sch; Prepare comments; Talk w/Leah re: same; Review draft comments; Talk w/Leah re: same	1.25
06/14	Review email; Review 2018 B/S & P&L by qtrs.	0.25
06/17	Review email; Review Staff's rec; Reply to same; Talk w/Leah	0.50
06/18	Review B/S by qtrs.; Prepare RB sch; Prepare B/S sch; Prepare RoR sch	2.25
06/27	Talk w/Leah re: Oper exp	0.125
06/28	Talk w/Tom re: status of RC	0.125
Total		<u>7.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016****Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2018 Tax Investigation DW 18-056

06/03	Review PUC / PUC cons Staff DRs	0.25
06/05	Review Staff DRs – set 2 & Set 1 Submission	0.25
06/10	Talk w/Leah; Review Staff DRs; Review 1-3(a) & 1-5; Review Co resp	2.00
06/28	Talk w/Tom re: BRC's tax analysis	0.125
Total		<u>2.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation**ROE

06/04	Review PUC email re: proposal	0.0625
06/05	Review PUC email; Review Justin's reply; Review Justin's set prop; Review ROE proposal; Prepare email re: same	0.50
06/11		
06/12	Talk w/Justin re: LRWC's position	0.125
06/14	Review comments; Incorporate same; Review prop; Prepare email re: same	0.25
Total		<u>0.9375</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2019 Financing</u>		
06/03	Talk w/Tom Re: const / fin	0.125
06/05	Review fin data; Setup fin sch; Populate same	1.75
06/10	Talk w/Leah re: CoBank term sheet	0.25
06/12	Talk w/Justin re: fin	0.125
06/13	Talk w/Leah re: fin / repayment of APIC	0.25
06/14	Review add'l fin amt; Prepare cap struct for option 1; Prepare cap struct for option 2; Review same	1.00
06/27	Talk w/Leah re: int rate	0.125
06/28	Tal w/Tom re: owner's home equity amt / APIC	0.125
Total		<u>3.75</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>Grand Total</u>		<u>14.5625</u>

SPSt. Cyr  
07/08/19



COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

April 13, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2019 (see attached detail):

Current Month (19.375 hours @ \$140.00 / hour)	\$2,712.50
Reimbursable Expenses:	
Scan / Email	15.83
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,728.33</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
03/01	Review email; Review 2018 B/S, P&L & GL	1.00
03/12	Talk w/Leah re: PUC Ann Rep	0.125
03/18	Review revised 2018 B/S, P&L & GL; Prepare 2018 PUC Ann Rep; Prepare email re: A sch; Prepare email re: req for sup info	5.75
03/21	Review email re: A sch; Review A sch; Review email re: updated F/S; Reply to same; Talk w/Leah re: PUC Ann Rep; Talk w/Leah re: same	1.00
03/23	Review var emails; Review var sup docs; Update PUC Ann Rep; Prepare email re: same	4.50
03/24	Review add'l data; Update F-35, F-36 & F-38	1.00
03/26	Review email re: F-12 sup docs; Review email re: call	0.25
03/27	Review status; Review F-8 & F-11; Update F-12; Prepare F-5 wkst; Prepare F-5; Prepare actual RoR; Talk w/Leah; Update F-11; Review P&L by system re: Tamworth; Update actual RoR; Review PUC Ann Rep; Prepare email re: F-47 v S-1; Review reply re: S-1	3.25
Total		<u>16.875</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.****2016 Dockham Shores**

03/12	Talk w/Leah re: Step inc, etc.	0.375
03/15	Talk w/Tom re: Step inc., etc.	<u>0.125</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores****2017 Vehicles Financing**

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles****2018 Wildwood**

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpsteyr@yahoo.comROE

03/01	Review notes from tech ses; Review Summary of ROE settlement; Review Ahern's memo; Review Justin's set prop; Review Don's email re: prop; Draft AWC, HAWC & LRWC prop ROE; Review draft ROE prop; Prepare email re: same; Review Don's email	0.75
03/07	Talk w/Justin re: prop ROE	0.125
03/08	Review var emails; Prepare revised draft ROE Prop; Prepare email re: same	0.25
03/11	Review Ahern's email re: comments; Review Justin's comments	0.375
03/13	Talk w/Tom re: status of ROE	0.25
Total		<u>1.75</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**2019 Financing

03/15	Talk w/Tom re: Projects, costs, etc.	0.25
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**Grand Total19.375SPSt. Cyr  
04/13/19



COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 17, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2019 (see attached detail):

Previous Billing	\$1,260.00
Current Month (12.625 hours @ \$140.00 / hour)	\$1,767.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	0.00
Total Current Month Billing	\$1,767.50
Total Billing	\$3,027.50
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
02/01	Review status of tax investigation	0.125
02/13	Talk w/Leah re: var matters / depr	0.625
02/19	Review 2018 B/S, P&L & TB; Review revised 2018 B/S, P&L & TB	0.25
02/21	Talk w/Tom re: YE & RofR	0.125
Total		1.125

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

Total	0.00
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.****2016 Dockham Shores**

02/01	Review Justin's email re: step inc / notice; Review PUC email re: audit rep, discovery & mtg; Talk w/Tom re: step inc	1.00
02/08	Review step filing; Review SPS 8; Calc per cust rev; Review LRWC's rates; Prepare email re: same; Calc per cust rev under cons rates; Prepare email re: same; Talk w/Leah re: same; Review email re: calc of cons rates; Reply to same	1.00
02/11	Prepare email re: 2018 prel F/S; Review / Reply to email re: same; Review 2018 prel B/S & P&L; Calc rofr; Prepare email re: same; Prep for mtg	1.875
02/12	Meet w/PUC Staff re: step inc, audit rep, Co filing, discovery, etc.	1.50
02/21	Talk w/Tom re: next step	0.125
Total		5.50

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores****2017 Vehicles Financing**

Total	0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles****2018 Wildwood**

Total	0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 b

<b>ROE</b>		
02/01	Talk w/Tom re: Woolridge's costs	0.125
02/05	Prepare email re: conf call; Review var replies	0.25
02/06	Prepare email Ahern; Review var emails re: conf call	0.25
02/07	Prepare email re: prep for conf call; Prep for / Part in conf call; Review Justin's email re: EPA pub – small water cos	0.75
02/08	Review / Reply to email re: investigation	0.125
02/11	Review Ahern's email re: RB / cap struc; Review RBs, ror, ROE, etc. Update Sch; Prepare email re: same	0.625
02/12	Talk w/PUC Staff re: ROE	0.25
02/13	Review Ahern's outline; Provide initial reaction; Reply to email; Forward Ahern's outline to companies; Talk w/Tom re: Ahern / formula	0.25
02/15	Review email re: Ahern's outline	0.125
02/18	Review comments; Forward same; Review reply; Prepare email re: environ comp prem; Talk w/Ahern re: questions, comments & memo; Review / Reply to email re: PUC order	0.375
02/19	Review PUC OoN; Prepare email re: tech ses; Review / Reply to email re: environ comp prem; Review replies re: same; Review Ahern's email; Review ROE memo; Review att; Forward same	0.875
02/25	Talk w/Leah re: tech ses; Prep for tech ses	0.625
02/26	Talk w/Justin re: ROE proposal; Part in tech ses	1.125
02/27	Review Justin's proposal	0.25
Total		<b>6.00</b>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total 12.625

SPSt. Cyr  
03/17/19

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2019 (see attached detail):

Current Month (9.00 hours @ \$140.00 / hour)	\$1,260.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	0.00
Total Billing	<u>\$1,260.00</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/15	Review email; Review Staff DRs – Sct 1	0.25
01/16	Talk w/Leah re Tax investigation & YE; Review email re: Timber Pass dispute; Reply to same	0.50
01/28	Review Staff DRs; Prepare email re: same; Review/Reply to email re: same	0.25
01/29	Talk w/Leah re: tax investigation	0.125
Total		1.125

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

Total	0.00
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.****2016 Dockham Shores**

01/14	Review email re: updated costs; Update cost/step sch; Prepare email re: same	0.50
01/15	Talk w/Leah re: updated sch; Review email re: revised costs; Update sch; Prepare email re: same; Review/Reply to email re: same; Review/Reply to email re: fran costs; Review/Reply to email re: salvage; Review PUC memo re: salvage; Talk w/Tom re: audit	2.00
01/16	Talk w/Leah re: fran costs	0.125
01/22	Review email; Review draft audit issues	0.50
01/27	Review draft audit rep	0.25
01/29	Talk w/Leah re: audit rep	0.125
01/30	Review/Reply to email re: Co resp; Review draft audit rep; Prepare Co. resp; Talk w/Leah re: same; Review email re: Co resp; Review Final audit	2.25
01/31	Review/Reply to email re: mtg w/Staff	0.25
Total		6.00

**Note: Please charge these costs to new account, PUC Acct. 186, 2016  
Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
Dockham Shores****2017 Vehicles Financing**

Total	0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor  
Credit Financing ... 3 vehicles****2018 Wildwood**

01/07	Review/Reply to email re: org/trans costs	0.25
Total		0.25

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred  
Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 bROE

01/09	Review order of notice	0.125
01/14	Reply to emails re: Woolridge's costs; Prepare email re: same; Prepare email re: PUC rules / regs re: PUC consultant costs; Talk w/Tom re: ROE	0.25
01/15	Review PUC's reply; Prepare email re: same	0.375
01/16	Review PUC reply re: Woolridge's costs	0.125
01/17	Talk w/Justin re: Woolridge's costs; Review Justin's email re: same; Review Co reply	0.50
01/28	Review Justin's email; Review PUC's reply	0.25
Total		<u>1.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total9.00SPSt. Cyr  
02/10/19



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

COPY

December 8, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in November 2018 (see attached detail):

Current Month (8.00 hours @ \$135.00 / hour)	\$1,080.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	0.00
Total Billing	<u>\$1,080.00</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

11/21	Talk w/Leah re: costs / step increase	0.25
11/27	Review email re: PUC order, fin sch, CoBank loan info & prop tax	0.50
11/28	Review email re: NH notice / tax bill; Review NH notice / tax bill	0.25
11/29	Talk w/Leah re: step inc filing; Review PUC order; Review fin / step sch; Review const costs; Review loan info; Review prop tax data; Prepare Sch; Prepare email re: add'l data; Talk w/Leah re: add'l data	3.25
11/30	Review sch; Review req for add'l data; Prepare draft cover ltr; Prepare email re: same; Review add'l data; Update sch; Review same; Review email re: add'l data; Talk w/Leah re: same	<u>3.375</u>
Total		<u>7.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**2018 Wildwood

11/21	Talk w/Leah re: purch price / acq adj	0.25
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**ROE

11/14	Talk w/Tom re: status	0.125
Total		<u>0.125</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total		<u>8.00</u>
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SPSt. Cyr  
12/08/18



COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in October 2018 (see attached detail):

Current Month (10.00 hours @ \$135.00 / hour)	\$1,350.00
Reimbursable Expenses:	
Copies	72.68
Postage	9.88
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,432.56</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/04	Review email from PUC re: tax invest filing; Review perm rate sch; Review Perm rate sch adj for taxes; Review Step Adj sch; Review Step Adj sch adj for taxes; Talk w/Leah re: tax invest; Review sch; Draft cover ltr; Prepare emails re: same; Review Leah's reply; Review PUC reply	3.25
10/05	Conduct final review; Review / Finalize cover ltr	1.25
Total		4.50
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2015 Rate Case / Step Increase 2</u>		
Total		0.00
<b>Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>		
<u>2016 Dockham Shores</u>		
Total		0.00
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>2017 Vehicles Financing</u>		
Total		0.00
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles</b>		
<u>2018 Wildwood</u>		
Total		0.00
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood</b>		

DW 20-187  
Staff 1-8 b

<b>ROE</b>		
10/03	Talk w/Justin re: ROE / docket	0.25
10/08	Review proc sch; Prepare email re: DRs, tech ses., etc.; Review / Reply to email re: tech ses / set conf; Talk w/Leah re: process, tech ses & set conf	0.625
10/09	Review / Reply to email re: tech ses / set conf; Prepare email re: DRs, int rate & ROE; Talk w/Tom re: status / tech ses; Review / Reply to email re: tech ses	0.75
10/10	Prepare var emails; Review sch; Reply to Justin; Forward email to Justin; Forward Woolridge's resp; Reply to same; Review resp	1.00
10/11	Reply to email re: DRs; Forward Woolridge's, Forward Woolridge's resp to Ahern; Prepare email re: conf call; Reply to emails re: same; Prep for / Part in conf call	0.75
10/12	Prep for / Part in tech ses / set conf; Talk w/Tom re: same	1.625
10/17	Review / Reply to email re Tech ses / set conf; Talk w/Tom re: Staff's pos	0.25
10/19	Talk w/Justin re: settlements / generic formula	0.25
Total		<b>5.50</b>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>10.00</u>
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SPSt. Cyr  
11/09/18

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

October 13, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in September 2018 (see attached detail):

Current Month (9.50 hours @ \$135.00 / hour)	\$1,282.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,282.50</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
09/12	Talk /Tom re: tax investigation	0.125
09/18	Talk /Leah re: tax investigation	0.125
09/24	Talk /Leah re: tax investigation; Review DW 15-209; Staff's rev req; Adjust rev req for change in tax rates; Review same; Talk w/Leah; Prepare email re: same; Review PUC reply re: same	1.875
09/25	Review PUC comments; Review perm rate sch adj for tax changes; Adjust POASI perm for tax changes; Review step inc sch; Adjust for tax changes; Prepare email re remaining reg life; Talk w/Leah re: same; Review Step inc sch for tax changes; Prepare email re: same	2.00
09/27	Review PUC's resp	0.25
Total		4.375

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	0.00
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

09/12	Talk /Tom re: status	0.125
09/18	Talk /Leah re: status	0.125
09/28	Talk /Leah re: ext / Review costs by plant acct	0.375
Total		0.625

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 b**ROE**

09/12	Talk w/Tom re: status	0.125
09/18	Review / Forward emails w/PUC to cos for review / reminder; Reply to same; Talk w/Justin	0.25
09/19	Review PUC reply; Review email re: Woolridge test; Review test & att; Review Ahern's email; Review Justin's email	1.125
09/20	Review / Reply to email re: conf call	0.125
09/21	Review Woolridge's test; Talk w/Ahern; Prepare email re: same	0.75
09/25	Review Ahern's DRs; Prepare email re: same; Review Justin's comments; Prepare email re: same; Review Woolridge's test; Prepare resp; Review / Reply to same; Talk w/Tom re: DRs; Talk w/Justin re: DRs	1.25
09/26	Edit Pauline's DRs; Add Justin's DRs; Review same; Prepare email re: same	0.875
Total		<u>4.50</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total9.50SPSt. Cyr  
10/13/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

COPY

September 15, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in August 2018 (see attached detail):

Prior Balance	\$ 236.25
Current Month (2.125 hours @ \$135.00 / hour)	\$ 286.88
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 523.13</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
08/13	Talk /Tom re: tax investigation	0.125
08/14	Talk /Leah re: tax investigation	0.125
Total		0.25

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

Total	0.00
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

08/13	Talk w/Tom re: Dockham	0.125
08/14	Talk w/Leah re: Dockham	0.125
08/15	Review email re: costs; Review email re: revised costs; Review costs; Prepare email re: same	0.75
Total		1.00

**Note: Please charge these costs to new account, PUC Acct. 186, 2016****Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

Total	0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**2018 Wildwood

Total	0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**ROE

08/29	Review PUC email re: Dr. Woolridge; Prepare email re: same	0.125
08/30	Review / Reply to email re: SM inv	0.25
08/31	Review / Reply to email re: PUC consultant / Ahern's resp to Staff DRs; Review / Reply to email re: same	0.50
Total		0.875

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	2.125
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SPSt. Cyr  
9/15/18



DW 20-187  
Staff 1-8 b

COPY

Stephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

July 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in June 2018 (see attached detail):

Previous Month	\$ 675.00
Current Month (3.50 hours @ \$135.00 / hour)	\$ 472.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	0.00
Total Billing	<u>\$1,147.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
06/01	Review email re: tax investigation	0.125
06/09	Review Co. req for ext of time	0.125
06/14	Talk w/Leah re: PUC ltr re: PUC Ann Rep	0.25
06/15	Talk w/Tom re: var matters	0.50
06/27	Prepare email re: var matters	0.25
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

<u>2015 Rate Case / Step Increase 2</u>		
06/09	Review email re: PUC order	0.125
06/11	Review PUC order	0.25
06/14	Talk w/Leah re: PUC order	<u>0.25</u>
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

<u>2016 Dockham Shores</u>		
06/14	Talk w/Leah re: Dockham improvements; Review cost est; Prepare email re: same	0.50
06/20	Talk w/Tom re: STD; Prepare email re: same ; Review / Reply to email re: same	<u>0.375</u>
Total		<u>0.875</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

<u>2017 Vehicles Financing</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

<u>2018 Wildwood</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>ROE</u>		
06/09	Review prop stip V6; Review PUC resp; Review var emails re: same	0.25
06/12	Review prop stip V7; Review PUC resp; Review var emails re: same	0.25
06/15	Review prop stip V8; Review / Reply to email re: same;	0.125
06/19	Review var emails re: stip agr	0.125
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>3.50</u>
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SPSt. Cyr  
7/14/18

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

June 23, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in May 2018 (see attached detail):

Current Month (5.00 hours @ \$135.00 / hour)	\$ 675.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 675.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
05/02	Revie w/ Reply to email re: tax investigation	0.25
05/09	Talk w/Leah re: tax inv	0.125
05/21	Talk w/Tom re: PUC ltr	0.125
05/22	Review email / PUC ltr	0.25
05/29	Talk w/Leah re: tax inv	0.125
05/31	Talk w/Leah re: tax inv / PUC ltr	0.25
Total		1.25

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

05/08	Review draft recommendation; Review step inc sch	0.75
05/09	Talk w/Leah re: draft rec	0.125
Total		0.875

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.****2016 Dockham Shores**

05/09	Talk w/Leah re: CoBank loan	0.125
Total		0.125

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores****2017 Vehicles Financing**

Total		0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles****2018 Wildwood**

Total		0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.comROE

05/01	Review email / Review ltr in resp to OCA's clarification	0.25
05/02	Review Justin's email re: OCA's motion	0.125
05/09	Talk w/Leah re: ROE	0.125
05/15	Review OCA's email re: ROE formula; Review / Reply to email re: same; Review email re: same	0.50
05/18	Talk w/Justin re: OCA / Prop Stip	0.25
05/21	Talk w/Tom re: ROE	0.125
05/22	Review prop stip	0.25
05/23	Prepare email re: OCA; Review reply; Review Stip	0.375
05/25	Review / Reply to email re: prop stip; Review var emails re: draft stip / proc sch; Review / Update draft proc sch; Prepare email re: same	0.50
05/29	Review Stip & prop proc sch; Reply to email re: same	0.25
05/31	Review prop stip	0.125
Total		<u>2.875</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

Grand Total 5.00SPSt. Cyr  
6/23/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

COPY

May 19, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in April 2018 (see attached detail):

Current Month (8.375 hours @ \$135.00 / hour)	\$1,130.63
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,130.63</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
04/27	Talk w/Tom re; PUC invest re: tax rate red	0.25
Total		0.25

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

04/05	Review 5-1 & 5-2; Review 6-1; Prepare email re: same	0.50
04/06	Prepare resp to Staff DRs – Set 5; Review Step 2 sch – actual; Review sup for fin costs; Talk w/Leah re: same; Prepare email re: same; Review Leah's reply; Review serv line mat'l; Prepare email re: same	1.25
04/10	Review CoBank news release; Reply to email re: same	0.25
Total		2.00

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

Total		0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

Total		0.00
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**2018 Wildwood

Total		0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**ROE

04/02	Review OoN; Prepare email re: same; Review / Reply to email re: same	0.25
04/09	Review OoN; Prep for prehear conf / tech ses; Prepare email re: same; Review var replies; Review affidavits	0.375
04/11	Review / Reply to email re: affidavit; Review OCA's motion to dismiss; Review Motion to intervene; Review ROE filing; Draft prel stat	0.75
04/12	Review pet; Draft prel stat; Prepare email re: same; Review comments; Incorp same into prel stat; Review prel stat; Prep for prehearing conf; Review OCA's motion	1.375
04/13	Prep for / Part in prehear conf / tech sess	1.875
04/16	Talk w/Tom re: prehearing conf / tech ses; Review Justin' supdated draft; Review email re: Obj to OCA Motion; Review email re: Withdraw Mo	0.50
04/17	Prepare Justin's email re: proc sch, step inc & gen'l inv; Talk w/Justin re: same	0.50
04/18	Review var emails	0.125
04/25	Review OCA email; Review OCA ltr	0.125
04/26	Talk w/Tom re; OCA ltr,	0.25



DW 20-187  
Staff 1-8 b

Total

6.125

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total

8.375

SPSt. Cyr  
5/19/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

COPY

April 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2018 (see attached detail):

Current Month (23.875 hours @ \$135.00 / hour)	\$3,223.13
Reimbursable Expenses:	
Copies	7.50
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$3,230.63</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpsteyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
03/05	Talk w/Leah re: wages / YE	0.25
03/19	Review email re: YE	0.25
03/21	Review/ Reply to email re: F-10; Review/ Reply to email re: A-12; Talk w/Leah CWIP; RC sur	0.75
03/22	Talk w/Leah re: CWIP, Def Dr & bonus / pay inc; Review final audit rep – AI# 10	1.00
03/23	Review 2017 B/S & I/S	0.25
03/24	Review 2016 Review Fin'l Rep; Review 2016 B/S & P&L; Amend 2016 PUC Ann Rep; Prepare email re: same; Talk w/Leah re" same / 2017 PUC Ann Rep; Review 2017 B/S & P&L; Prepare 2017 PUC Ann Rep	6.75
03/26	Review / Reply to email re: updated B/S & P&L	0.25
03/27	Review B/S & P&P v3; Review 2016 acq adj; Prepare email re same; Talk w/ Leah re: Dock CIAC & acq adj; Review Dock JE; Review acq adj trans rep; Make determination on Dock acq adj	1.75
03/28	Review B/S & P&L v4; Talk w/Leah re: same	1.125
03/29	Review var emails re: PUC Ann Rep; Review revised F/S; Review 2017 PUC Ann Rep; Review cert sch; Update cert sch	7.75
03/30	Prepare email re: F-5, F-11 & F-47; Talk w/Leah re: F-50; Talk w/Leah re: F-58; Conduct "final" review; Calc 2017 actual rofr; Incorporate TWW O&M into Calc; Review calc; Prepare email re: same; Talk w/Leah re: PUC Ann Rep	2.25
Total		<u>22.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

03/09	Talk w/Tom re: PUC audit / Staff rec	0.125
03/19	Review var emails re: filing / discovery	0.25
03/23	Review Staff DRs	0.25
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred  
Debits, 2015 Rate Case.****2016 Dockham Shores**

03/09	Talk w/Tom re: change in plans;	0.125
03/19	Review email re: acq adj / CIAC, etc.	0.125
03/22	Talk w/Tom re: Pl Bd app – pump station, costs step inc	0.25
03/27	Talk w/Justin re: plant, fin & step inc	0.25
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016  
Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
Dockham Shores****2017 Vehicles Financing**

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor  
Credit Financing ... 3 vehicles**

DW 20-187  
Staff 1-8 b2018 Wildwood

03/19	Status of P&S	<u>0.125</u>
Total		<u>0.125</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred  
Debits – 2018 Acquisition / Financing Costs for Wildwood

ROE

03/19	Prepare email re: status	0.125
03/20	Review / Reply to email re: same	<u>0.125</u>
Total		<u>0.25</u>

Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.

<u>Grand Total</u>	<u>23.875</u>
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SPSt. Cyr  
4/14/18

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2018 (see attached detail):

Current Month (13.125 hours @ \$135.00 / hour)	\$1,771.88
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,771.88</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
<u>Total</u>		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

02/09	Review / Reply to email re: Step 2	0.25
<u>Total</u>		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

02/06	Review email re: JE; Review journal / F-8	0.50
02/07	Reply to email re: JE; Talk w/Leah re: same; Talk w/Leah re: plant	0.625
<u>Total</u>		<u>1.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

<u>Total</u>		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**2018 Wildwood

02/07	Talk w/Leah re: dep; Review depr sch; Review Ann Rep; Prepare email re: same	0.625
02/09	Review email re: DRs 1-9; Review purchase JE; Review PUC Ann Rep; Prepare email re: same	0.75
02/12	Prepre email re: Co resp to Staff DRs / tech ses; Review Co resp; Reply to email re: same; Review san sur; Review rec	0.75
<u>Total</u>		<u>2.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**ROE

02/01	Talk w/Ton re: status, pet & legal repr	0.25
02/02	Review / Reply to email re: physical address	0.25
02/05	Review test; Incorp # of cust; Make minor changes; Prepare email re: same; Talk w/Leah re: same	0.75
02/06	Review email re: petition; Review email re: test; Edit test; Edit cover ltr	0.625
02/07	Finalize test; Finalize cover ltr; Prepare email re: same; Review Justin's email re: concerns; Talk w/Leah re: same; Review 2016 F/S; Discuss 2016 F/S w/Leah; Reply to email re: same; Prep for / Part in conf call ROE	3.125
02/08	Talk w/Tom re: ROE	0.125
02/09	Prep for call; Talk w/Tom; Review / Reply to email Justin's email re: ROE	0.75
02/14	Prepare email re: updated test; Talk w/Justin re: same	0.375
02/17	Prepare email re: status of test; Prepare email re: petition	0.25
02/19	Review email re: pet; Review Justin's email re: test; Review Justin's email re:	

DW 20-187  
Staff 1-8 b

	legal repr	0.50
02/21	Talk w/Tom re: test / pet; Review Justin's email re ROE case	0.50
02/22	Prepare email re: pet; Prepare email re: status; Review email re: pet; Review comments	0.25
02/23	Review email re: filing; Review comments on pet; Make minor changes; Review Pauline's test; Prepare email re: pet; Review cover ltr.; Prepare email re: same; Review email re: pet; Review pet; Review cover ltr; Prepare email re: ROE filing; Review replies	0.875
02/24	Reply to email re: filing	0.125
02/27	Review email re: costs / inv; Review agr; Reply to same; Prepare email re: joint pet / test; Review email re: PUC acknowledgment	0.75
02/28	Review OCA ltr. re; part	0.125
Total		<b>9.625</b>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>13.125</u>
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SPSt. Cyr  
3/10/18



DW 20-187  
Staff 1-8 b

COPY

Stephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2018 (see attached detail):

Current Month (10.875 hours @ \$135.00 / hour)	\$1,468.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,468.13</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/02	Review OCA cover letter; Review complaint	0.125
01/03	Talk w/Tom re: OCA complaint	0.25
01/11	Talk w/Tom re: rate effect of FIT & BT	0.25
01/12	Review / Reply to emails re: W-2 & HC prem	0.375
Total		<u>1.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

01/16	Talk w/Leah re: prop tax calc	0.25
01/26	Review email re: prop tax calc	0.125
01/30	Review step 2 calc; Review prop tax calc; Review R/E tax bills; Reply to email re: same; Review email; Review JE re: retirements; Reply to email; Review / Eply to email re: retirements	0.875
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**2018 Wildwood

01/26	Talk w/Leah re: P&S / prehearing conference / technical session	0.25
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 b

<b>ROE</b>		
01/03	Prepare outline for test; Prepare email re: same; Review / Reply to email re: same; Talk w/Tom re: status	0.75
01/04	Prepare outline for filing; Prepare email re: outline & test	0.125
01/08	Prepare email re: COE expert	0.125
01/11	Talk w/Tom re: ROE; Draft ROE test; Review same	2.375
01/12	Review test; Prepare email re: same	0.375
01/15	Review Pauline's updated test	0.875
01/19	Prepare email re: Pauline's rev test / pet	0.125
01/26	Talk w/Bob re: pet; Review test; Update same; Prepare email re: same; Review email re: # of cust & emp; Talk w/Leah re: test;	2.00
01/27	Draft cover ltr.; Review / Update pet; Review Pauline's updated test; Prepare email re: Pauline's test; Prepare email re: pet; Prepare email re: Don's test	1.00
01/29	Review redline version of pet; Prepare email re: same; Review Pauline reply	0.625
<b>Total</b>		<b>8.375</b>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 10.875SPSt. Cyr  
2/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

COPY

January 7, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in December 2017 (see attached detail):

Current Month (9.875 hours @ \$135.00 / hour)	\$1,333.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,333.13</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/11	Review / Reply to email re: POASI; Talk w/Leah re: same	0.625
Total		0.625

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

12/17	Review const costs; Review step 2 calc; Prepare same; Prepare email re: same	1.25
12/18	Review reply to email	0.125
12/20	Review Co resp; Incorp data into sch; Review same; Prepare email re: F/U questions	1.00
12/21	Review reply re: fin costs / prop taxes	0.25
12/22	Review prop tax rates; Review int rates; Review fin costs; Update sch; Prepare email re: same; Talk w/Leah re: same	2.00
12/27	Draft cover ltr; Prepare email re: same; Review / Reply to var emails; Scan / Email docs	1.50
12/28	Review / Reply to email re: step 2 filing	0.25
Total		6.375

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

Total		0.00
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

12/12	Review PUC order	0.25
Total		0.25

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**ROE

12/01	Review email re: # of employees	0.125
12/05	Review email re: RB, RofR, etc; Review DW 15-209; Prepare sum; Prepare email re: same	0.75
12/14	Prepare email re: # of emp	0.125
12/15	Reply to email re: # of emp	0.125
12/18	Review email re: Ahern's draft test	0.125
12/21	Review email re: same	0.125
12/22	Prepare email re: Ahern's test; Review Ahern's test; Talk w/Leah re: size prem	0.875
12/26	Review var emails re: Ahern's test; Review Leah's email re: seasonal cust	0.375
Total		2.625

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total		9.875
SPSt. Cyr		
1/7/18		

DW 20-187  
Staff 1-8 b

COPY

Stephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in November 2017 (see attached detail):

Previous Billing	\$ 320.63
Current Month (4.75 hours @ \$135.00 / hour)	\$ 641.25
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 961.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

11/17	Review email re: proj costs; Review email re: PUC order	0.375
11/20	Review Paradise Dr costs; Review Capt Lovewell costs	<u>0.50</u>
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**2016 Dockham Shores

11/28	Review email re: Working TB & depr sch	<u>0.625</u>
Total		<u>0.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**ROE

11/02	Prepare emails re: RFPs	0.25
11/09	Talk w/Tom re: ROE; Review Ahern's resp to RFP; Review Mulle's resp to RFP	0.75
11/14	Review Ahern's prop; Review Ahern's test in DW 12-085; Review Mulle's Prop	0.50
11/16	Prepare emails re: add'l info	0.25
11/17	Review email; Review Ahern's outline of test; Prepare email re: same; Review email re: state / fed funds	0.375
11/20	Review revised outline	0.125
11/21	Prepare email re: Chris / ROE; Review email re: comment; Prepare email re: same	0.375
11/22	F/U w/John re: ROE	0.125
11/29	Review email re: Ann Rep & R of R	0.25
11/30	Review email re: LRWC Rof R & ROE	<u>0.25</u>
Total		<u>3.25</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand TotalSPSt. Cyr  
12/10/174.75

COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in October 2017 (see attached detail):

Current Month (2.375 hours @ \$135.00 / hour)	\$ 320.63
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 320.63</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 bStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
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Year End / Other

10/25	Prepare email re: PUC Ann Rep	0.25
10/31	Talk w/Tom re: tariff	0.125
Total		0.375

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2015 Rate Case / Step Increase 2

10/05	Talk w/Tom re: comp of work & debt / equity; Talk w/Leah re: same	0.625
10/25	Prepare email re: costs associated with step 2	0.125
Total		0.75

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**\n  
2016 Dockham Shores

10/24	Review PUC letter re: ext of time	0.25
10/25	Prepare email re: permits, etc.	0.25
Total		0.50

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2017 Vehicles Financing

10/04	Review Co. resp to Staff DRs; Prepare email re: same	0.375
10/25	Prepare email re: PUC approval	0.125
Total		0.50

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**ROE

10/25	Forward draft RFP	0.125
10/31	Talk w/Tom re: RFP	0.125
Total		0.25

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2017 ROE.**

<u>Grand Total</u>		2.375
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SPSt. Cyr  
11/10/17



COPY

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 9, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Rate Case, Dockham, Financing and ROE

Fee for professional services rendered in August 2017 (see attached detail):

Current Month (5.50 hours @ \$135.00 / hour)	\$ 742.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 742.50</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/11	Talk w/Tom re: Rate options for POASI	0.125
08/21	Talk w/Leah re: POASI	0.25
08/28	Review email re: rate proj	0.25
08/30	Review email re: rate proj; Review POASI agr; Review rate calc; Prepare email re: same	<u>1.00</u>
Total		<u>1.625</u>
Note:	<b>Please charge these costs to PUC Acct. 923, Outside Services.</b>	

**2015 Rate Case / Step Increase 2**

07/11	Talk w/Tom re: Financing, Main Proj / Step Inc	0.125
08/21	Talk w/Leah re: Step Inc	0.25
08/30	Review step 2 inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total	Review	<u>1.25</u>
Note:	<b>Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>	

\

**2016 Dockham Shores**

07/11	Talk w/Tom re: Proj / Step Inc	0.125
08/16	Talk w/Tom re: step inc	0.25
08/21	Talk w/Leah re: proj / step inc	0.25
08/30	Review PUC order, set agr, rev req & cap adds; Review step inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total		<u>1.50</u>
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	

**2016 Financing**

Total		<u>0.00</u>
Note:	<b>Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive &amp; Lovewell Lane</b>	

**ROE**

07/11	Talk w/Tom re: COE expert	0.125
07/13	Prepare email re: COE expert	0.25
08/16	Talk w/Tom re: ROE	0.25
08/21	Talk w/Leah re: ROE	0.25
08/30	Forward CT order to Tom / Leah; Forward COE expert prop	<u>0.25</u>
Total		<u>1.125</u>

\$151.88

**Grand Total**5.50SPSt. Cyr  
09/9/17

DW 20-187  
Staff 1-8-18Date Posted: \_\_\_\_\_  
Acct # 176-09 System: 50  
Project: QOE

INVOICE  
**Steven E. Patnaude, LCR**  
12 Keneval Avenue  
Boscawen, New Hampshire 03303  
Phone (603)796-2596 Email: spatnaude@tds.net

**COPY**

Bill to: Leah Valladares, Utilities Mgr.  
Lakes Region Water Company  
420 Governor Wentworth Highway  
P.O. Box 389  
Moultonborough, NH 03254

INVOICE NO.: 2018-028A

DATE: 07-12-18  
TERMS: Net 30 days  
DUE DATE: 08-12-18

Sorry for the delay in forwarding this invoice for the transcript  
of the prehearing conference held on 04-13-18 in DW 18-026.

SHIP DATE: with invoice  
(Emailed on 04-27-18)

SHIPPED VIA: Priority Mail

DOCKET NO.: DW 18-026 ABENAKI WATER CO., HAMPSTEAD AREA  
WATER CO., AND LAKES REGION WATER CO.:  
Joint Petition for Declaratory Ruling or Rulemaking regarding the  
Return of Equity for Small Water Systems. (Prehearing conference)

## SERVICES PROVIDED:

**Original & 4 copies** of a 52-page transcript of the prehearing conference  
held on April 13, 2018, including appearance fee and condensed version  
for NHPUC file >  
(Original to PUC/copy to OCA on 04-27-18)

## AMOUNT

\$ 203.92\*

[NOTE: \* Amount represents a 3-way split of the invoice total of  
\$611.75 as directed by the NHPUC between the **Joint Petitioners**.]

SUBTOTAL = \$ 203.92  
SHIPPING = \$ 6.70

**TOTAL DUE = \$ 210.62**

Please remove bottom portion and return with payment

YES NO

Entered into Misc. Charge Book

WORK ACTIVITY CODE:

UPDATE CPR'S  
INITIALS:  
DATE:

Reference #

Approved By:

DW 20-187  
Staff 1-8 b

COPY

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 132827  
February 28, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:

PLEASE DISREGARD  
IF PREVIOUSLY PAID  
\$880.00

02-01-18 JCR

~~1.50~~

02-02-18 JCR

~~0.20~~

02-02-18 JCR

~~0.30~~

02-02-18 JCR

~~0.20~~

02-02-18 JCR

~~0.10~~

02-02-18 JCR

~~0.60~~

02-02-18 JCR

~~1.00~~

02-05-18 JCR

0.60

02-06-18 JCR

~~0.50~~

02-06-18 JCR

~~0.40~~

02-06-18 JCR

~~1.80~~

02-07-18 JCR

0.30

1.15

02-07-18 JCR

0.20

02-07-18 JCR

0.20

02-07-18 JCR

0.80

02-07-18 JCR

1.30



File #, 120125-1  
Page # 2Statement #: 132827  
Feb 28/18 DW 20-187  
Staff 1-8 b

02-07-18 JCR

0.20

.10 .10

02-07-18 JCR

0.10

.05 .05

02-07-18 JCR

0.00

02-07-18 JCR

1.80

02-08-18 JCR

0.40

02-08-18 JCR

0.10

02-08-18 JCR

0.30

02-08-18 JCR

0.20

02-08-18 JCR

0.40

02-09-18 JCR

0.30

02-09-18 JCR

0.10

02-11-18 JCR

1.10

02-11-18 JCR

0.40

02-12-18 JCR

0.30

02-13-18 JCR

1.00

02-13-18 JCR

0.60

02-13-18 JCR

1.30

02-14-18 JCR

0.10

02-14-18 JCR

0.60

02-15-18 JCR

0.10

02-16-18 JCR

0.10

02-19-18 JCR

0.30

02-19-18 JCR

0.10

02-20-18 JCR

0.20

.10 .10

02-21-18 JCR

0.70

.05 .35

File #: 120125-1  
Page # 3Statement #: 132827  
Feb 28/18 Staff 1-8 b

02-21-18 JCR

0.10

02-21-18 JCR

0.30

02-22-18 JCR

0.60

02-23-18 JCR

0.30

02-27-18 JCR

0.50

02-27-18 JCR

0.10

TOTAL HOURS:

22.70 - 197.36 rate

TOTAL PROFESSIONAL SERVICES:

\$4,480.00

TOTAL STATEMENT:

\$4,480.00

TOTAL - OUTSTANDING:

\$5,360.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT

THANK YOU

923.03-02 Mykytiuk .10 x 197.36 = 19.74  
 923.03-02 Suissevale .10 x 197.36 = 19.74  
 923.03-2017 TAX Act . \$7.25 x 197.36 = 1430.86  
 186.09-50 ROE 15.25 x 197.36 = 3009.74  
 4480.00

DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

COPY

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 133142  
March 31, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$4,480.00

03-05-18 JCR

0.10

03-09-18 JCR

0.30

923.03

03-27-18 JCR

0.10

186.09

TOTAL HOURS:

0.50

TOTAL PROFESSIONAL SERVICES:

\$100.00

## DISBURSEMENTS:

03-04-18 Global Conferencing Solutions LLC  
2/07 Conference call  
03-04-18 Global Conferencing Solutions LLC  
2/07 Conference call

8.33

13.36

ROE

21.69

Totals

\$21.69

TOTAL STATEMENT:

\$121.69

TOTAL - OUTSTANDING:

\$4,601.69

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-8 b

COPY

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 133546  
April 30, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

04-05-18 JCR		1.50	\$0.00
04-09-18 JCR		1.00	TARIFF
04-10-18 JCR		0.50	
04-11-18 JCR		0.30	ROE
04-11-18 JCR		1.00	
04-12-18 JCR		0.50	TARIFF
04-12-18 JCR		0.50	
04-12-18 JCR		1.00	
04-12-18 JCR		3.50	ROE
04-12-18 JCR		0.10	
04-13-18 JCR		0.50	
04-13-18 JCR		2.00	
04-13-18 JCR		3.50	
04-15-18 JCR		1.50	
04-16-18 JCR		5.00	



Public Copy

Attachment F

DW 20 - 187

File # 120125-1  
Page # 2

Statement #: 133546  
Apr 30/18 DW 20-187  
Staff 1-8 b

04-16-18 JCR

0.10

04-30-18 JCR

2.00

TOTAL HOURS:

24.50

TOTAL PROFESSIONAL SERVICES:

\$4,900.00

STATEMENT TOTAL:

\$4,900.00

COURTESY DISCOUNT

\$1,000.00

TOTAL DUE THIS STATEMENT:

\$3,900.00

TOTAL - OUTSTANDING:

\$3,900.00

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT

THANK YOU

Please remit to the Concord office.

923.03 TARIFF 50

186.09 ROE 50

4 hrs - 636.72

20.50 - 3263.28

159.18

DW 20-187  
Staff 1-8 b

COPY

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 133830  
May 31, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

\$0.00

05-01-18 JCR	2.00
05-02-18 JCR	0.30
05-02-18 JCR	0.50
05-02-18 JCR	1.00
05-02-18 JCR	0.20
05-03-18 JCR	0.20
05-03-18 JCR	1.00
05-08-18 JCR	0.10
05-15-18 JCR	0.30
05-17-18 JCR	0.40
05-22-18 JCR	0.20
05-22-18 JCR	0.20
05-23-18 JCR	1.50
05-25-18 JCR	0.50
05-29-18 JCR	2.50
05-31-18 JCR	0.30
05-31-18 JCR	0.10

File #: 120125-1  
Page # 2Statement #: 133836  
May 31/18 DW 20-187  
Staff 1-8 b

05-31-18 JCR

0.10

05-31-18 JCR

0.10

**TOTAL HOURS:**

11.50

TOTAL PROFESSIONAL SERVICES:

\$2,300.00

STATEMENT TOTAL:

\$2,300.00

**COURTESY DISCOUNT****\$500.00****TOTAL DUE THIS STATEMENT:****\$1,800.00**

TOTAL - OUTSTANDING:

\$1,800.00

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT

THANK YOU

Please remit to the Concord office.

Date Posted: 6/19/18

Acct# 18609 System: 50

Project: \_\_\_\_\_

DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth**COPY**Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 134423  
June 30, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$1,800.00

06-01-18 JCR		0.30
06-06-18 JCR		0.60
06-07-18 JCR		2.00
06-07-18 JCR		0.90
06-07-18 JCR		0.20
06-07-18 JCR		0.20
06-08-18 JCR		2.00
06-08-18 JCR		0.40
06-12-18 JCR		0.50
06-12-18 JCR		<del>2.80</del>
06-13-18 JCR		1.00

Public Copy

File #: 120125-1  
Page #: 2Statement #:  
Jun 30/18134423  
DW 20-187  
Staff 1-8 b

06-13-18 JCR

0.10

06-13-18 JCR

0.40

06-13-18 JCR

0.10

06-14-18 JCR

1.20

06-14-18 JCR

0.50

06-15-18 JCR

0.30

06-15-18 JCR

0.10

06-15-18 JCR

0.10

06-15-18 JCR

0.20

06-15-18 JCR

0.50

06-15-18 JCR

1.00

06-15-18 JCR

1.00

06-15-18 PWL

0.10

06-18-18 JCR

0.10

06-18-18 JCR

0.20

06-18-18 JCR

0.30

06-19-18 JCR

0.10

06-20-18 JCR

0.30

06-29-18 JCR

0.10

TOTAL HOURS:

17.30

TOTAL PROFESSIONAL SERVICES:

\$3,440.00

## DISBURSEMENTS:

06-13-18

Expense Recovery

Copy of Records Belknap County Registry of  
Deeds

4.00

Public Copy

Attachment F  
DW 20 - 187

File #: 120125-1  
Page #: 3

Statement #: 134423  
Jun 30/18 DW 20-187  
Staff 1-8 b

Totals

\$4.00

**TOTAL STATEMENT:**

**TOTAL - OUTSTANDING:**

17.30 /

\$3,444.00 = 199.07

\$5,244.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

ROE = 5.5 1094.88  
OS = 4.05 well. 806.23  
PC = 5.80 plantation  
WW = .15 1154.60  
other 1.80 29.86  
358.43

DW 20-187  
Staff 1-8 b

COPY

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 134702  
July 31, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

07-09-18 JCR		1.30	\$0.00
07-12-18 JCR		0.50	
07-13-18 JCR		0.20	
07-16-18 JCR		0.50	

TOTAL HOURS:	2.50	
TOTAL PROFESSIONAL SERVICES:		\$500.00

TOTAL STATEMENT:	\$500.00
TOTAL - OUTSTANDING:	\$500.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOUDate Posted: \_\_\_\_\_  
Acct# 18609 System: 50  
Project: 100Date Posted: \_\_\_\_\_  
Acct# 9238 System: 50  
Project: 400



DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth**COPY**Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 135626  
September 30, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

**CURRENT OUTSTANDING BALANCE:**

09-14-18 JCR	0.20	6660 1.02	\$0.00
09-18-18 JCR	0.20		
09-20-18 JCR	0.20	200.07	
09-21-18 JCR	0.30		
09-25-18 JCR	0.40	ROE	
09-25-18 JCR	0.10		
09-27-18 JCR	0.10	33.33 = 02	
<b>TOTAL HOURS:</b>	<b>1.50</b>		
<b>TOTAL PROFESSIONAL SERVICES:</b>			<b>\$300.00</b>

**DISBURSEMENTS:**

08-06-18	Global Conferencing Solutions LLC		
	7/09 Conf call	1.34	
08-06-18	Global Conferencing Solutions LLC		
	7/09 Conf call	5.64	
<b>Totals</b>			<b>\$6.98</b>

02 - 923.03 = 99.93  
50 - 186.09 = 200.07



Public Copy

Attachment F

DW 20 - 187

File # 120125-1  
Page # 2

Statement # 135626  
Sep 30/18 DW 20 - 187  
Staff 1-8 b

**TOTAL STATEMENT:**

**\$306.98**

**TOTAL - OUTSTANDING:**

**\$306.98**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT  
THANK YOU**

DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

COPY

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 136376  
October 31, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$6.98

10-03-18 JCR	0.20
10-03-18 JCR	0.20
10-08-18 JCR	0.20
10-09-18 JCR	0.50
10-11-18 JCR	0.30
10-11-18 JCR	1.00
10-11-18 JCR	0.50
10-12-18 JCR	0.20
10-12-18 JCR	2.00
10-12-18 JCR	3.00
10-19-18 JCR	0.30
10-19-18 JCR	0.50
10-19-18 JCR	0.20
10-25-18 JCR	0.30

Other ROE  
 .20 / .10  
 .30 / .20

File #: 120125-1  
Page # 2

Statement #: 136376  
Oct 31/18 DW 20-187  
Staff 1-8 b

TOTAL HOURS:	9.40
TOTAL PROFESSIONAL SERVICES:	\$1,880.00
 TOTAL STATEMENT:	 \$1,880.00
TOTAL - OUTSTANDING:	\$1,886.98

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

9.40  
1.50  
8.90  
.50

ROE = 1780  
General = 100

7186.09.50  
923.03.50

DW 20-187  
Staff 1-8 b

COPY

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 137507

January 31, 2019

File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

01-10-19 JCR	0.10	\$6.98
01-16-19 JCR	0.50	
01-16-19 JCR	0.40	
01-17-19 JCR	0.30	
01-17-19 JCR	0.30	
01-17-19 JCR	0.20	
01-17-19 JCR	2.00	
01-24-19 JCR	0.20	
01-24-19 JCR	0.40	
01-28-19 JCR	0.20	
01-31-19 JCR	0.70	

Public Copy

Attachment F

DW 20 - 187

File #: 120125-1  
Page # 2

Statement #: 137507  
Jan 31/19 DW 20-187  
Staff 1-8 b

**TOTAL HOURS:**

**5.30**

**TOTAL PROFESSIONAL SERVICES:**

**\$1,092.00**

**TOTAL STATEMENT:**

**\$1,092.00**

**TOTAL - OUTSTANDING:**

**\$1,098.98**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

COPY

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 137991  
February 28, 2019  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$6.98

02-01-19 JCR	0.40
02-07-19 JCR	1.50
02-07-19 JCR	0.50
02-08-19 JCR	0.30
02-08-19 JCR	0.30
02-08-19 JCR	0.20
02-08-19 JCR	0.30
02-12-19 JCR	0.10
02-19-19 JCR	0.70
02-20-19 JCR	0.30
02-25-19 JCR	1.00
02-25-19 JCR	0.10
02-25-19 JCR	0.20
02-26-19 JCR	2.00
02-26-19 JCR	2.50
02-27-19 JCR	0.50

Public Copy

Attachment F  
DW 20 - 187

File # 120125-1  
Page # 2

Statement #: 137991  
Feb 28/19 DW 20-187  
Staff 1-8 b

02-27-19 JCR  
02-28-19 JCR

0.30  
0.20

TOTAL HOURS:

11.40

TOTAL PROFESSIONAL SERVICES:

\$2,508.00

**TOTAL STATEMENT:**

**\$2,508.00**

TOTAL - OUTSTANDING:

\$2,514.98

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

156.09 2426.73

220.61 x .40  
156.07 88.25

DW 20-187  
Staff 1-8 b

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

COPY

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 138582  
March 31, 2019  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

03-01-19 JCR		0.20	\$0.00
03-05-19 JCR		0.10	
03-07-19 JCR		0.40	
03-11-19 JCR		0.30	
03-11-19 JCR		0.20	
03-12-19 JCR		0.20	
03-12-19 JCR		0.20	
03-12-19 JCR		0.40	
03-13-19 JCR		0.70	
03-14-19 JCR		0.30	
03-14-19 JCR		0.30	
03-14-19 JCR		0.50	
03-18-19 JCR		1.50	
03-20-19 JCR		0.60	

3.80 hrs  
\$ 384



Public Copy

File #: 120125-1  
Page # 2  
03-24-19 JCR

Statement #: 138582  
Mar 31/19 DW 20-187  
Staff 1-8 b

03-25-19 JCR

1.00

1.50

03-25-19 JCR

1.00

TOTAL HOURS:

9.40

TOTAL PROFESSIONAL SERVICES:

\$2,068.00

TOTAL STATEMENT:

\$2,068.00

TOTAL - OUTSTANDING:

\$2,068.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

*\$220*

*DS 5Kp  
5.60  
1282-7*

DW 20-187  
Staff 1-8 b

COPY

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 139966

June 30, 2019

File #: 120125-1

RE: General Advice

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

06-03-19 JCR  
06-04-19 JCR  
06-12-19 JCR  
  
06-12-19 JCR  
  
06-18-19 JCR  
06-19-19 JCR  
06-26-19 JCR

.05 \$440.00

0.10

1.00

1.00

1.00

0.60

0.40

0.40

4.50

TOTAL HOURS:

TOTAL PROFESSIONAL SERVICES:

\$990.00 220

## DISBURSEMENTS:

06-19-19 Expense Recovery  
Copy of Records - Carroll County Registry of  
Deeds  
Totals

28.00

Gen  
\$28.00  
Total Gen = \$259  
9/23/03-50

Public Copy

Attachment F

DW 20 - 187

File #: 120125-1  
Page # 2

Statement #:  
Jun 30/19

139966  
DW 20-187  
Staff 1-8/6

**TOTAL STATEMENT:**

**\$1,018.00**

**TOTAL - OUTSTANDING:**

**\$1,458.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT  
THANK YOU**

DW 20-187  
Staff 1-8 b

COPY

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 140497  
July 31, 2019  
File #: 120125-1

RE: General Advice

## CURRENT OUTSTANDING BALANCE:

07-02-19 JCR  
07-11-19 JCR  
07-23-19 JCR  
07-26-19 JCR

		\$0.00
0.10	-	27.50
0.10	-	77.50
0.50	-	110.00
0.30	-	55.00

TOTAL HOURS:

1.00

TOTAL PROFESSIONAL SERVICES:

\$220.00

3.64

TOTAL STATEMENT:

\$220.00

TOTAL - OUTSTANDING:

\$220.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-8 b  
**COPY****Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 140958  
August 31, 2019  
File #: 120125-1

RE: General Advice

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$220.00

08-05-19 JCR	[REDACTED]	osed 4.00
		ngle
		h.
		TAX
08-06-19 JCR	[REDACTED]	0.10
08-06-19 JCR	[REDACTED]	ROE 0.20
08-06-19 JCR	[REDACTED]	2.00
		e: TAX
		llow
		om
08-07-19 JCR	[REDACTED]	M. 4.50
		A, TAX
08-08-19 JCR	[REDACTED]	5.50
		ry: TAX
08-26-19 JCR	[REDACTED]	1.00
		ROE
08-27-19 JCR	[REDACTED]	1.50
		ent
08-28-19 JCR	[REDACTED]	cket 0.30
		nd
08-29-19 JCR	[REDACTED]	ROE 0.60

COBANK 2019

File #: 120125-1  
Page #: 2Statement #: 140058  
Aug 31/19 DW 20-187  
Staff 1-8 b

TOTAL HOURS:	19.70
TOTAL PROFESSIONAL SERVICES:	\$4,334.00
 TOTAL STATEMENT:	 \$4,334.00
TOTAL - OUTSTANDING:	\$4,554.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

TAX 16.10 hrs  
ROE 3.30 hrs  
Cobank 2019 .30  
19.70 hrs  
220.00

186.11	TAX 16.10 X 220 =	3542
186.09	ROE 3.30 X 220 =	726
181.05	Cobank 2019 .30 X 220 =	66
		<u>4334.00</u>

DW 20-187  
Staff 1-8 b

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 141375  
September 30, 2019  
File #: 120125-1

RE: General Advice

## CURRENT OUTSTANDING BALANCE:

\$0.00

09-03-19 JCR	0.10
09-04-19 JCR	0.20
09-04-19 JCR	1.30
09-20-19 JCR	0.40
09-20-19 JCR	0.20
09-23-19 JCR	0.30
09-23-19 JCR	0.50
09-25-19 JCR	0.10
09-27-19 JCR	1.00
09-30-19 JCR	1.50
09-30-19 JCR	1.00

92303-03



File #: 120125-1  
Page #: 2Statement #: 1413730-187  
Sep 30/19 Staff 1-8 bTOTAL HOURS:  
TOTAL PROFESSIONAL SERVICES:7.60  
\$1,672.00 220

## DISBURSEMENTS:

09-03-19 FedEx  
8/08 FedEx Concord, NH186.11  
TAX 31.78

Totals

\$31.78

TOTAL STATEMENT:

\$1,703.78

TOTAL - OUTSTANDING:

\$1,703.78

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

ROE 186.09 - 50 5.2 hrs = 1144.00  
181.05 - 50 1.90 hrs = 418.00  
923.03 - 08 . 50 = 110.00  
1672.00

TAX Inv. 186.11 - 50  
31.78  
1703.78



## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320



DW 20-187  
Staff 1-8 b

Offices also in:  
Hillsborough  
Peterborough  
Portsmouth

**COPY**

Thomas A. Mason  
PO Box 389  
Moultonborough, NH 03254

Statement #: 141777  
October 31, 2019  
File #: 120125-1

RE: General Advice

## CURRENT OUTSTANDING BALANCE:

10-01-19 JCR		2.00	\$1,703.78
10-01-19 JCR		3.00	
10-04-19 JCR		2.00	+ 8.00
			✓ DW 19-135
10-09-19 JCR		0.20	
10-09-19 JCR		0.10	
10-09-19 JCR		0.50	
10-10-19 LSI		1.00	
10-10-19 LSI		0.50	Legal Records
10-10-19 JCR		0.10	
10-11-19 LSI		1.40	
10-14-19 JCR		0.10	
10-15-19 LSI		0.10	
10-22-19 LSI		0.60	
10-28-19 JCR		0.30	DSRC DW 19-177
10-29-19 JCR		0.10	
10-29-19 JCR		0.50	
10-29-19 JCR		0.50	
10-29-19 JCR		0.50	
10-29-19 JCR		0.50	
10-30-19 JCR		0.20	

Oct 31/19

0.50

DW 20-187  
Staff 1-8 b

TOTAL HOURS:

14.40

TOTAL PROFESSIONAL SERVICES:

\$3,188.00 / 14.40  
221.38

DISBURSEMENTS:

10-04-19

Global Conferencing Solutions LLC

10/04 Conference call

8.00

Totals

\$8.00

TOTAL STATEMENT:

\$3,196.00 /

TOTAL - OUTSTANDING:

\$4,899.78

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

186.09<sup>50</sup> IR-19-005 ROE - 5 hrs X 221.38 = 1115.05  
181.05<sup>50</sup> DW-19-135 Cobank - 2 hrs X 442.91  
186.12<sup>18</sup> DW-19-177 DSec - 270 X 597.38  
923.03-50 Legal. Personnel - 4.7 X 1040.66  
3196.00

DW 20-187  
Staff 1-8 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320**COPY**  
Offices also in:  
Hillsborough  
Peterborough  
Portsmouth  
**POSTED**Thomas A. Mason  
PO Box 389  
Moultonborough, NH 03254Statement #: 142666  
December 31, 2019  
File #: 120125-1

RE: General Advice

**CURRENT OUTSTANDING BALANCE:**11-04-19 JCR  
11-13-19 JCR  
11-14-19 JCR  
  
11-15-19 JCR  
11-17-19 JCR  
  
11-22-19 JCR  
11-27-19 JCR  
12-02-19 JCR

0.50

1.00

2.00

1.00

2.00

4.00

0.20

0.40

\$0.00

186.89 - 50

10.5 hrs

1.00  
0123.03-01

TOTAL HOURS:

11.10

TOTAL PROFESSIONAL SERVICES:

\$2,442.00

TOTAL STATEMENT:

\$2,442.00

TOTAL - OUTSTANDING:

\$2,442.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-8 c

**Lakes Region Water Company, Inc.**  
**186.11 IR 19-005 GL Detail**  
January 1, 2020 - June 16, 2021

	Date	Transacti on Type	Num	Name	Memo/Description	Account	Amount	Balance
Leone, McDonnell & Roberts								
					Beginning Balance			1,905.00
<b>Total for Leone, McDonnell &amp; Roberts</b>								
NH PUC								
					Beginning Balance			9,582.50
<b>Total for NH PUC</b>								
NH Water Law								
	08/05/2020	Bill	1024	NH Water Law	03/26-03/21- Review and research Tax Case order- 2.60hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	455.00	455.00
	08/25/2020	Bill	1037	NH Water Law	04/01-04/30- 18-056 Tax Case - 5.40 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	945.00	1,400.00
	11/16/2020	Bill	1045	NH Water Law	05/04-05/27 DW 18-056 Tax Act	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	787.50	2,187.50
	12/05/2020	Bill	1052	NH Water Law	DW 18-056 5.6 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	980.00	3,167.50
	02/02/2021	Bill	1061	NH Water Law	DW 18-056-.24 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	70.00	3,237.50
	04/12/2021	Bill	1070	NH Water Law	August Billing	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	1,207.50	4,445.00
	04/19/2021	Bill		NH Water Law	08/04 & 08/24	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	297.50	4,742.50
<b>Total for NH Water Law</b>							<b>\$ 4,742.50</b>	
Stephen P. St. Cyr & Associates								
					Beginning Balance			3,465.00
	03/31/2020	Bill		Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation 3.25 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	455.00	3,920.00
	04/30/2020	Bill		Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation .375 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	52.50	3,972.50
	05/31/2020	Bill	5312020	Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation .25 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	35.00	4,007.50
	06/30/2020	Bill	63020	Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation .125 hrs	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	17.50	4,025.00
	07/31/2020	Bill		Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation .125	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	17.50	4,042.50
	08/31/2020	Bill	8312020	Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation 1.5	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	210.00	4,252.50
	09/30/2020	Bill	9302020	Stephen P. St. Cyr & Associates	DW 18-056 Tax Investigation .375	186.11 Misc. Deferred Debts:Def. Debt.- DW 18-056 Tax Act	52.50	4,305.00
<b>Total for Stephen P. St. Cyr &amp; Associates</b>							<b>\$ 840.00</b>	
Upton & Hatfield, LLP								
					Beginning Balance			3,573.78
<b>Total for Upton &amp; Hatfield, LLP</b>								
<b>TOTAL</b>							<b>\$ 5,582.50</b>	

Wednesday, Jun 16, 2021 11:18:13 AM GMT-7 - Accrual Basis

DW 20-187  
Staff 1-8 c

**LEONE, MCDONNELL & ROBERTS**  
**PROFESSIONAL ASSOCIATION**  
 61 South Main Street, PO Box 1140  
 Wolfeboro, NH 03894-1140  
 (603) 569-1953

Lakes Region Water Company, Inc.  
 Tom Mason  
 420 Gov. Wentworth Highway  
 PO Box 389  
 Moultonborough, NH 03254



Invoice No. 646792  
 Date May 31, 2019  
 Client No. 5757

**SERVICE****AMOUNT**

Professional services rendered in connection  
 with the preparation of reviewed financial  
 statements.

923.01-50

\$ 1,820.00

Telephone and email correspondence with  
 Leah and Steve St Cyr regarding PUC  
 questions, conference call, etc.

186.11-50

1,125.00**PROGRESS BILLING**

Current Amount Due

2,945.00

**Prior Balance as of 05/01/2019**

4,080.00

05/17/2019 Payment

(4,080.00)Total Amount Due \$ 2,945.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,945.00	0.00	0.00	0.00	0.00	2,945.00

\*\*\* PLEASE NOTE OUR ADDRESS HAS CHANGED \*\*\*

Amount due is payable upon receipt of invoice. A finance charge  
 of 1.50 percent per month will be charged to accounts over 30 days old.

**LEONE, MCDONNELL & ROBERTS**  
**PROFESSIONAL ASSOCIATION**  
**61 South Main Street, PO Box 1140**  
**Wolfeboro, NH 03894-1140**  
**(603) 569-1953**

Lakes Region Water Company, Inc.  
 Tom Mason  
 420 Gov. Wentworth Highway  
 PO Box 389  
 Moultonborough, NH 03254

Invoice No. 647103  
 Date June 30, 2019  
 Client No. 5757

**SERVICE****AMOUNT**

Telephone and email correspondence  
 with Leah regarding ~~PVC~~ data request  
 and response. *RUC*

\$ 84.00 *(P)*

Current Amount Due 84.00

**Prior Balance as of 06/01/2019**

2,945.00

06/30/2019 Finance Charge

44.18 *(?)*

Total Amount Due \$ 3,073.18

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
128.18	2,945.00	0.00	0.00	0.00	3,073.18

\*\*\* PLEASE NOTE OUR ADDRESS HAS CHANGED \*\*\*

Amount due is payable upon receipt of invoice. A finance charge  
 of 1.50 percent per month will be charged to accounts over 30 days old.

**LEONE, MCDONNELL & ROBERTS****PROFESSIONAL ASSOCIATION**  
**61 South Main Street, PO Box 1140**  
**Wolfeboro, NH 03894-1140**  
**(603) 569-1953***Lakes Region Water Company, Inc.*  
*Tom Mason*  
*420 Gov. Wentworth Highway*  
*PO Box 389*  
*Moultonborough, NH 03254**Invoice No. 647458*  
*Date July 31, 2019*  
*Client No. 5757*ADJ-  
FC 44.18**SERVICE****AMOUNT**Email and telephone correspondence  
with Leah and Steve regarding PUC  
correspondence.186.11  
\$ 580.00

Current Amount Due 580.00

**Prior Balance as of 07/01/2019**

3,073.18

07/24/2019 Payment

(2,945.00)

07/31/2019 Finance Charge

1.26

Total Amount Due \$ 709.44

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
581.26	128.18	0.00	0.00	0.00	709.44

**\*\*\* PLEASE NOTE OUR ADDRESS HAS CHANGED\*\*\***Amount due is payable upon receipt of invoice. A finance charge  
of 1.50 percent per month will be charged to accounts over 30 days old.

**LEONE, MCDONNELL & ROBERTS**  
**PROFESSIONAL ASSOCIATION**  
**61 South Main Street, PO Box 1140**  
**Wolfeboro, NH 03894-1140**  
**(603) 569-1953**

*Lakes Region Water Company, Inc.*  
*Tom Mason*  
*420 Gov. Wentworth Highway*  
*PO Box 389*  
*Moultonborough, NH 03254*

Invoice No. 647669  
 Date August 31, 2019  
 Client No. 5757

SERVICE	AMOUNT
Telephone and email correspondence with Leah regarding PUC response drafted by Attorney Richardson.	\$ 116.00
Current Amount Due	116.00
Prior Balance as of 08/01/2019	709.44
08/07/2019 Payment	(84.00)
08/31/2019 Credit Memo	(45.44)
Total Amount Due	\$ 696.00

*186.11 - 50*

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
116.00	580.00	0.00	0.00	0.00	696.00

\*\*\* PLEASE NOTE OUR ADDRESS HAS CHANGED\*\*\*

Amount due is payable upon receipt of invoice. A finance charge  
of 1.50 percent per month will be charged to accounts over 30 days old.

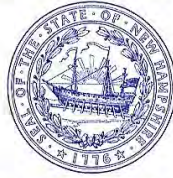


CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 c

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

February 8, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway  
PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of January 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12098  
Copy of Blue Ridge Consulting Invoice – January 2019

**STATE OF NEW HAMPSHIRE**  
**21 S. Fruit St, Ste 10**  
**Concord, NH 03301-2429**  
**Tel. 603-271-2431**

**Invoice No. 12098**

**Date: February 8, 2019**

LEAH VALLADARES, UTILITIES MANAGER

**LAKES REGION WATER COMPANY, INC.**

420 GOV WENTWORTH HGWAY – PO BOX 389

MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of January 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

<b>Total Due \$105.00</b>
---------------------------

( 010-081-52160000-404989 ) - CE#1065354 Blue Ridge Consulting

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DW 20-187  
Staff 1-8 c

February 4, 2019

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

**RECEIVED**

FEB 07 2019

**NH PUBLIC  
UTILITIES COMMISSION**

SUBJECT: NHPUC Lake Region Tax Act, Docket DW-18-056  
Federal Tax Identification Number: 27-0019089  
Invoice # NHPUCLake181210-02 – January 2019

Due on Receipt

Dear Jessica:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	0.50	\$210.00	\$105.00
Daniel Salter	Senior Consultant	-	\$185.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$185.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>0.50</b>		<b>\$105.00</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$105.00</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

JL 2/7/19

**Summary of Amounts Invoiced To Date**

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
1/3/19	NHPUCLake181210-01	\$1,452.50	\$0.00	\$1,452.50	
2/4/19	NHPUCLake181210-02	\$105.00	\$0.00	\$105.00	
Totals		\$1,557.50	\$0.00	\$1,557.50	

Not to Exceed

\$10,283.75

Available Balance

\$8,726.25





**Name:** Donna H. Mullinax

Date: Jan. 2019

DW 20 - 187

Staff 1-B c

256

CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 c

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

April 8, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway  
PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of March 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12121  
Copy of Blue Ridge Consulting Invoice – March 2019

**STATE OF NEW HAMPSHIRE**  
21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12121**

Date: April 8, 2019

LEAH VALLADARES, UTILITIES MANAGER

**LAKES REGION WATER COMPANY, INC.**

420 GOV WENTWORTH HGWAY – PO BOX 389

MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services. Inc., a firm contracted by the Commission. This is for work performed in the month of March 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

<b>Total Due \$10.00</b>
--------------------------

( 010-081-52160000-404989 ) - CE#1065354 Blue Ridge Consulting

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



DW 20-187  
Staff 1-8 c

April 2, 2019

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

**RECEIVED**

APR 05 2019

**NH PUBLIC  
UTILITIES COMMISSION**

SUBJECT: NHPUC Lake Region Tax Act, Docket DW-18-056  
Federal Tax Identification Number: 27-0019089  
Invoice # NHPUCLake181210-03 – March 2019

Due on Receipt

Dear Jessica:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	-	\$210.00	\$0.00
Daniel Salter	Senior Consultant	-	\$185.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$185.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>-</b>		<b>\$0.00</b>
Expenses				\$10.00
<b>Total Due This Invoice</b>				<b>\$10.00</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

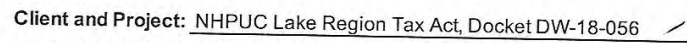
Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	





**Name:** Donna H. Mullinax

Date: March 2019

114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

DAV 20-487  
Staff: 1-B C

DW 20 - 187

DHM  
NH State 81210  
3/19  
DW 20-187  
Scanned

NH Lake

The UPS Store - #4054  
638 Spartanburg Hwy  
Ste 70  
Hendersonville, NC 28792  
(828) 697-5623

03/04/19 02:17 PM

We are the one stop for all your  
shipping, postal and business needs.

We offer all the services you need  
to keep your business going.



001 000003 (011) TO \$ 10.00  
Notary QTY 2  
Reg Unit Price \$ 5.00

SubTotal \$ 10.00  
Total \$ 10.00

Visa Credit \$ 10.00  
ACCOUNT NUMBER \* \*\*\*\*\*1140  
Appr Code: 004032 (I) Sale

ENTRY METHOD: ChipRead  
MODE: Issuer  
AID: A0000000031010  
TVR: 0080008000  
TSI: F800  
AC: A897724C58E31191  
ARC: 00

BRCs cc

CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 c

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

June 17, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway  
PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of May 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12133  
Copy of Blue Ridge Consulting Invoice – May 2019



**STATE OF NEW HAMPSHIRE**  
21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12133**

**Date: June 17, 2019**

LEAH VALLADARES, UTILITIES MANAGER

**LAKES REGION WATER COMPANY, INC.**

420 GOV WENTWORTH HGWAY – PO BOX 389

MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services. Inc., a firm contracted by the Commission. This is for work performed in the month of May 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

<b>Total Due \$3,272.50</b>
-----------------------------

( 010-081-52160000-404989 ) - CE#1065354 Blue Ridge Consulting

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DW 20-187  
Staff 1-8 c

June 4, 2019

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

**RECEIVED**  
JUN 10 2019  
NH PUBLIC  
UTILITIES COMMISSION

SUBJECT: NHPUC Lake Region Tax Act, Docket DW-18-056  
Federal Tax Identification Number: 27-0019089  
Invoice # NHPUCLake181210-04 – May 2019

Due on Receipt

Dear Jessica:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Rate	Total
		Invoiced			
Donna H. Mullinax, CPA	PM, Lead Consultant	4.75		\$210.00	\$997.50
Daniel Salter	Senior Consultant	-		\$185.00	\$0.00
Joseph Freedman	Senior Consultant	-		\$185.00	\$0.00
Wen Hudson	Consultant	13.00		\$175.00	\$2,275.00
Tracy Klaes	Consultant and Document Manager	-		\$175.00	\$0.00
<b>Total</b>		<b>17.75</b>			<b>\$3,272.50</b>
Expenses					\$0.00
<b>Total Due This Invoice</b>					<b>\$3,272.50</b>

*22-4/12/19*

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

Donna H. Mullinax  
President

C: File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

**Summary of Amounts Invoiced To Date**

<b>Date</b>	<b>Invoice #</b>	<b>Professional Services</b>	<b>Expenses</b>	<b>Total Invoiced</b>	<b>Status</b>
1/3/19	NHPUCLake181210-01	\$1,452.50	\$0.00	\$1,452.50	<i>Received 2/11/19</i>
2/4/19	NHPUCLake181210-02	\$105.00	\$0.00	\$105.00	<i>Received 3/1/19</i>
4/2/19	NHPUCLake181210-03	\$0.00	\$10.00	\$10.00	<i>Received 4/22/19</i>
6/4/19	NHPUCLake181210-04	\$3,272.50	\$0.00	\$3,272.50	
<b>Totals</b>		<b>\$4,830.00</b>	<b>\$10.00</b>	<b>\$4,840.00</b>	

Not to Exceed	<u>\$10,283.75</u>
Available Balance	<u><u>\$5,443.75</u></u>

DW 20-187  
Staff 1-8 c

114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

**Client and Project:** NHPUC Lake Region Tax Act, Docket DW-18-056

Project Number: NHLake181210

Name: Donna H. Mullinax

PM/APM Approval: NTM

Date: May 2019



		Hours by Task							Expenses				
Date	Description	Task 1 Project Initiation	Task 2 Document Review	Task 3 Analysis	Task 4 Status	Task 5 Report		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Telephone & Internet	Other Provide description
5/2/19	Review data responses, team coordination		0.25	0.25									
5/7/19	Draft discovery; team coordination		0.75	0.25									
5/8/19	Discussions with Staff				0.75								
5/10/19	Review financial statements and tax returns			0.50									
5/28/19	Revise draft report on observations					1.00							
5/29/19	Discussions with Staff, Lakes, and consultants			1.00									
	Totals	-	1.00	2.00	0.75	1.00	-		\$ -	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	4.75
Unbilled Hours	-
Total Hours	4.75
Total Expenses	\$ -



Client and Project: NHPUC Tax Investigation Lake Docket DW-18-056

Project Number: 8 NH LAKE 181210

**Name:** Wen Hudson

PM/APM Approval: DHm

Month: May 2018

DW 20-187  
Staff 1-8 c

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebutal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
5/4/19	Draft preliminary LRWC report; follow up DR's						4.00							
5/5/19	Draft preliminary LRWC report; follow up DR's						4.00							
5/12/19	Reviewed 2017 and 2018 tax return, financial statements, F				4.00									
5/29/19	Conference call with LRWC and Staff					1.00								
Totals		-	-	-	4.00	1.00	8.00	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	13.00
Unbilled Hours	-
Total Hours	13.00
Total Expenses	\$ -



CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 c

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

July 30, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway  
PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of June 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12147  
Copy of Blue Ridge Consulting Invoice – June 2019

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12147**

Date: July 30, 2019

LEAH VALLADARES, UTILITIES MANAGER

LAKES REGION WATER COMPANY, INC.

420 GOV WENTWORTH HGWAY – PO BOX 389

MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of June 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

<b>Total Due \$3,920.00</b>
-----------------------------

( 010-081-52160000-404989 ) - CE#1065354 Blue Ridge Consulting

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DW 20-187  
Staff 1-8 c**RECEIVED**

JUL 08 2019

**NH PUBLIC  
UTILITIES COMMISSION**

July 3, 2019

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

SUBJECT: NHPUC Lake Region Tax Act, Docket DW-18-056  
Federal Tax Identification Number: 27-0019089  
Invoice # NHPUCLake181210-05 – June 2019

Due on Receipt

Dear Jessica:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		
		Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	2.00	\$210.00	\$420.00
Daniel Salter	Senior Consultant	-	\$185.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$185.00	\$0.00
Wen Hudson	Consultant	20.00	\$175.00	\$3,500.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>22.00</b>		<b>\$3,920.00</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$3,920.00</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

Donna H. Mullinax  
President

C: File

IL - 7/9/19

**Summary of Amounts Invoiced To Date**

<b>Date</b>	<b>Invoice #</b>	<b>Professional Services</b>	<b>Expenses</b>	<b>Total Invoiced</b>	<b>Status</b>
1/3/19	NHPUCLake181210-01	\$1,452.50	\$0.00	\$1,452.50	<i>Received 2/11/19</i>
2/4/19	NHPUCLake181210-02	\$105.00	\$0.00	\$105.00	<i>Received 3/1/19</i>
4/2/19	NHPUCLake181210-03	\$0.00	\$10.00	\$10.00	<i>Received 4/22/19</i>
6/4/19	NHPUCLake181210-04	\$3,272.50	\$0.00	\$3,272.50	
7/3/19	NHPUCLake181210-05	\$3,920.00	\$0.00	\$3,920.00	
<b>Totals</b>		<b>\$8,750.00</b>	<b>\$10.00</b>	<b>\$8,760.00</b>	

Not to Exceed

\$10,283.75

Available Balance

\$1,523.75

114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
Email: tklaes@blueridgecs.com

Project Number: NHLake181210Date: June 2019Date: June 2019

Invoiced Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$ -



DW 20-187  
Staff 1-8 c

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)



**Blue Ridge**  
Consulting Services, Inc.

Client and Project: Lake Region  
NHPUC ~~Federal regulation~~ Tax Act, Dkt DW 18-056 ✓

Project Number: 0 NH Lake 181210

Name: Wen Hudson

PM/APM Approval: DHm

Month: 6/1/19

[illegible]

Invoiced Hours	20.00
Unbilled Hours	-
Total Hours	20.00
Total Expenses	\$ -

CHAIRMAN  
Martin P. Honigberg

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

THE STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION  
21 S. Fruit Street, Suite 10  
Concord, N.H. 03301-2429

DW 20-187  
Staff 1-8 c

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX (603) 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

August 19, 2019

Leah Valladares, Utilities Manager Email: [leah@lakesregionwater.com](mailto:leah@lakesregionwater.com)  
Lakes Region Water Company, Inc.  
420 Gov. Wentworth Highway  
PO Box 389  
Moultonborough, NH 03254

Dear Ms. Valladares:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of July 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in blue ink that reads "Debbie Gilman".

Debbie Gilman  
Business Office

Enclosures: Invoice #12157  
Copy of Blue Ridge Consulting Invoice – July 2019

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12157**

Date: August 19, 2019

LEAH VALLADARES, UTILITIES MANAGER

**LAKES REGION WATER COMPANY, INC.**

420 GOV WENTWORTH HGWAY – PO BOX 389

MOULTONBOROUGH, NH 03254

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services. Inc., a firm contracted by the Commission. This is for work performed in the month of July 2019, in reference to NHPUC Lakes Region Tax Act – Docket DW-18-056.

<b>Total Due \$2,275.00</b>
-----------------------------

( 010-081-52160000-404989 ) - CE#1065354 Blue Ridge Consulting

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



DW 20-187  
Staff 1-8 c

August 2, 2019

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

**RECEIVED**

AUG 08 2019

**NH PUBLIC  
UTILITIES COMMISSION**

SUBJECT: NHPUC Lake Region Tax Act, Docket DW-18-056  
Federal Tax Identification Number: 27-0019089  
Invoice # NHPUCLake181210-06 – July 2019 Due on Receipt

Dear Jessica:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	2.50	\$210.00	\$525.00
Daniel Salter	Senior Consultant	-	\$185.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$185.00	\$0.00
Wen Hudson	Consultant	10.00	\$175.00	\$1,750.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>12.50</b>		<b>\$2,275.00</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$2,275.00</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

Donna H. Mullinax  
President

C: File

**Summary of Amounts Invoiced To Date**

<b>Date</b>	<b>Invoice #</b>	<b>Professional Services</b>	<b>Expenses</b>	<b>Total Invoiced</b>	<b>Status</b>
1/3/19	NHPUCLake181210-01	\$1,452.50	\$0.00	\$1,452.50	<i>Received 2/11/19</i>
2/4/19	NHPUCLake181210-02	\$105.00	\$0.00	\$105.00	<i>Received 3/1/19</i>
4/2/19	NHPUCLake181210-03	\$0.00	\$10.00	\$10.00	<i>Received 4/22/19</i>
6/4/19	NHPUCLake181210-04	\$3,272.50	\$0.00	\$3,272.50	
7/3/19	NHPUCLake181210-05	\$3,920.00	\$0.00	\$3,920.00	
8/2/19	NHPUCLake181210-06	\$2,275.00	\$0.00	\$2,275.00	
<b>Totals</b>		<b>\$11,025.00</b>	<b>\$10.00</b>	<b>\$11,035.00</b>	

Not to Exceed

\$10,283.75

Available Balance

(\$751.25)

Project Number: NHLakes181210

Name: Donna H. Mullianx PM/APM Approval: DHM Month: July 2019

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

		Hours by Task								Expenses			
Date	Description	Task 1 Project Initiation	Task 2 Document Review	Task 3 Analysis	Task 4 Status	Task 5 Report			Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
7/9/19	Review Company's response					0.25							
7/10/19	Review Company's response, comments to Staff					0.25							
7/11/19	Respond to Staff's questions					0.50							
7/15/19	Draft report responding to company and recommendations					1.25							
7/17/19	Finalize report					0.25							
Totals		-	-	-	-	2.50	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	2.50
Unbilled Hours	-
Total Hours	2.50
Total Expenses	\$ -

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Month: 7/1/18

Invoiced Hours	10.00
Unbilled Hours	-
Total Hours	10.00
Total Expenses	\$ -

[illegible]

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2019 (see attached detail):

Current Month (9.00 hours @ \$140.00 / hour)	\$1,260.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,260.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/15	Review email; Review Staff DRs – Set 1	0.25
01/16	Talk w/Leah re Tax investigation & YE; Review email re: Timber Pass dispute;	
	Reply to same	0.50
01/28	Review Staff DRs; Prepare email re: same; Review/Reply to email re: same	0.25
01/29	Talk w/Leah re: tax investigation	<u>0.125</u>
Total		<u>1.125</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

01/14	Review email re: updated costs; Update cost/step sch; Prepare email re: same	0.50
01/15	Talk w/Leah re: updated sch; Review email re: revised costs; Update sch;	
	Prepare email re: same; Review/Reply to email re: same; Review/Reply to email re: fran costs; Review/Reply to email re: salvage; Review PUC memo re: salvage; Talk w/Tom re: audit	2.00
01/16	Talk w/Leah re: fran costs	0.125
01/22	Review email; Review draft audit issues	0.50
01/27	Review draft audit rep	0.25
01/29	Talk w/Leah re: audit rep	0.125
01/30	Review/Reply to email re: Co resp; Review draft audit rep; Prepare Co. resp;	
	Talk w/Leah re: same; Review email re: Co resp; Review Final audit	2.25
01/31	Review/Reply to email re: mtg w/Staff	<u>0.25</u>
Total		<u>6.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

01/07	Review/Reply to email re: org/trans costs	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 c

<u>ROE</u>		
01/09	Review order of notice	0.125
01/14	Reply to emails re: Woolridge's costs; Prepare email re: same; Prepare email re: PUC rules / regs re: PUC consultant costs; Talk w/Tom re: ROE	0.25
01/15	Review PUC's reply; Prepare email re: same	0.375
01/16	Review PUC reply re: Woolridge's costs	0.125
01/17	Talk w/Justin re: Woolridge's costs; Review Justin's email re: same; Review Co reply	0.50
01/28	Review Justin's email; Review PUC's reply	<u>0.25</u>
Total		<u>1.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>9.00</u>
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SPSt. Cyr  
02/10/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

June 14, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in May 2019 (see attached detail):

Current Month (9.375 hours @ \$140.00 / hour)	\$1,312.50
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,312.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
05/01	Talk w/Leah re: A/D diff	0.25
05/29	Talk w/Leah re: wages, benefits, etc.	<u>0.50</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2016 Dockham Shores

05/08	Talk w/Leah re: 12/31/18 fin'l data; Review 12/31/18 fin'l data	0.50
05/13	Review email re: Cap Proj; Review 2018 B/S & P&L	0.25
05/14	Talk w/Leah re: depr, A?D, ret, etc.; Review plant, depr & A/D sch	0.50
05/21	Review 2018 B/S & P&L; Prepare email re 2017 B/S & P&L	0.25
05/22	Review email re: 12/31/17 F/S; Review 12/31/17 F/S; Prepare act RoR; Prepare email re: var questions; Review reply to same	<u>1.50</u>
Total		<u>3.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016  
 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
 Dockham Shores**

2018 Tax Investigation DW 18-056

05/01	Review Evan's revised resp to 1-4; Talk w/Leah re: DRs / further resp	0.375
05/08	Talk w/Leah re: tax invest	0.25
05/15	Talk w/Leah re: conf call w/ Evan	0.25
05/16	Review var emails; Review draft Staff DRs; Review Blue Ridge's observation; Prep for & part in conf call	1.50
05/21	Review 2018 def tax calc; Prepare email re: 2017 def tax calc; Review / Reply to email re: 2017 def tax calc; Review / Reply to same; Review 2017 def tax calc	0.75
05/28	Review 2018 & 2017 def tax calcs; Prepare email re: same	0.50
05/29	Prep for and part in conf call w/Co., PUC & PUC cons; Review DRs 1-3 & 1-5; Talk w/ PUC; Prepare email re: PUC / PUC cons Staff DRs	<u>1.25</u>
Total		<u>4.875</u>

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred  
 Debits – 2018 Tax Investigation**

ROE

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

2019 Financing

05/08	Talk w/Leah re: 2019 / 2020 proj	0.25
05/13	Review 2019 Cap Proj	0.25
05/21	Review 2019 Cap Proj; Prepare email re 2020 cap proj	<u>0.25</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**

Grand Total 9.375

SPSt. Cyr  
 06/14/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

May 5, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in April 2019 (see attached detail):

Current Month (6.375 hours @ \$140.00 / hour)	\$ 892.50
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$ 892.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 cStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
04/03	Review / Reply to email re: PUC ltr; Review PUC ltr	0.25
04/16	Review Co resp to PUC ltr; Review attachments	0.75
04/22	Check status of var matters	0.25
04/23	Talk w/Tom re: var matters	<u>0.25</u>
Total		<u>1.50</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**2016 Dockham Shores

Total		<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016****Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**2018 Tax Investigation DW 18-056

04/03	Review / Reply to email re: Staff DRs; Talk w/Leah re: def taxes / amort; Review email re: same	0.50
04/24	Review email re: Staff DRs	0.125
04/25	Review Staff DRs; Review prev submission; Reply to email	0.50
04/30	Review perm rates w/tax rate red; Review step adj w/tax rate red; Draft resp to Staff DRs; Review Evan's resp to 1-4; Prepare email re: same; Talk w/Leah re: same; Review / Reply to email re: 2018 tax returns; Review / Reply to email re: 1-4	<u>3.50</u>
Total		<u>4.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation**ROE

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**2019 Financing

04/05	Talk w/Tom re: 2019 / 2020 adds / CoBank commitment ltr	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**

<u>Grand Total</u>		<u>6.375</u>
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SPSt. Cyr  
05/04/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

July 8, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in June 2019 (see attached detail):

Current Month (14.5625 hours @ \$140.00 / hour)	\$2,038.75
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,038.75</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2016 Dockham Shores

06/03	Talk w/Tom Re: sep inc / RC	0.125
06/05	Review 12/31/18 B/S; Review 12/31/18 P&L; Review 12/31/17 B/S; Setup RC Sch; Populate same; Prepare email re: 3/31/18, 6/30/18 & 9/30/18 B/Ss * 2018 exp	1.75
06/10	Talk w/Leah re: 3/31, 6/30 & 9/30, oper exp, etc.	0.25
06/12	Talk w/Justin re: RC	0.125
06/13	Talk w/Leah re: Staff's rec; Review Staff's rec; Review var sch; Prepare comments; Talk w/Leah re: same; Review draft comments; Talk w/Leah re: same	1.25
06/14	Review email; Review 2018 B/S & P&L by qtrs.	0.25
06/17	Review email; Review Staff's rec; Reply to same; Talk w/Leah	0.50
06/18	Review B/S by qtrs.; Prepare RB sch; Prepare B/S sch; Prepare RoR sch	2.25
06/27	Talk w/Leah re: Oper exp	0.125
06/28	Talk w/Tom re: status of RC	<u>0.125</u>
Total		<u>7.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016**

**Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
 Dockham Shores**

2018 Tax Investigation DW 18-056

06/03	Review PUC / PUC cons Staff DRs	0.25
06/05	Review Staff DRs – set 2 & Set 1 Submission	0.25
06/10	Talk w/Leah; Review Staff DRs; Review 1-3(a) & 1-5; Review Co resp	2.00
06/28	Talk w/Tom re: BRC's tax analysis	<u>0.125</u>
Total		<u>2.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred  
 Debits – 2018 Tax Investigation**

ROE

06/04	Review PUC email re: proposal	0.0625
06/05	Review PUC email; Review Justin's reply; Review Justin's set prop; Review ROE proposal; Prepare email re: same	0.50
06/11		
06/12	Talk w/Justin re: LRWC's position	0.125
06/14	Review comments; Incorporate same; Review prop; Prepare email re: same	<u>0.25</u>
Total		<u>0.9375</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

DW 20-187  
Staff 1-8 cStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2019 Financing</u>		
06/03	Talk w/Tom Re: const / fin	0.125
06/05	Review fin data; Setup fin sch; Populate same	1.75
06/10	Talk w/Leah re: CoBank term sheet	0.25
06/12	Talk w/Justin re: fin	0.125
06/13	Talk w/Leah re: fin / repayment of APIC	0.25
06/14	Review add'l fin amt; Prepare cap struct for option 1; Prepare cap struct for option 2; Review same	1.00
06/27	Talk w/Leah re: int rate	0.125
06/28	Tal w/Tom re: owner's home equity amt / APIC	<u>0.125</u>
Total		<u>3.75</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**Grand Total 14.5625SPSt. Cyr  
07/08/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

August 9, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in July 2019 (see attached detail):

Current Month (17.125 hours @ \$140.00 / hour)	\$2,397.50
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,397.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 c

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/25	Talk w/Lean re: Plant ret – meters / Cash flow	<u>0.25</u>
Total		<u>0.25</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2016 Dockham Shores</u>		
07/15	Review PUC order; Prepare email re: same; Talk w/Tom re: same	0.625
07/24	Populate B/S sch; Review RB; Review RB adj; Review Plant / Depr; Review CWcap; Populate RofR info	1.375
07/25	Update var sch; Prepare email re: same;	<u>1.50</u>
Total		<u>3.50</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>2018 Tax Investigation DW 18-056</u>		
07/03	Review var emails re: BR tax ast	0.25
07/04	Review PUC email re: marginal tax rate	0.25
07/08	Review BRC tax ch eff anal; Review DW 15-209 Perm Rates – RB; Part in conf call; Review Co resp; Incorpor com; Review same; Make add'l changes	2.50
07/09	Review Co resp; Prepare email re: same; Review Leah's reply	0.625
07/25	Review draft Staff rec; Review BRC Review of Co resp; Prepare email re: same; Review 2018 adds to plant; Review w/2018 exp; Talk w/Leah re: same	1.875
07/26	Review Evan's email re: ADIT / EDIT; Review BRC's calc; Reply to email re: same; Talk w/Leah re: same; Review Leah's email re: Co resp; Talk w/Tom re: status	<u>0.875</u>
Total		<u>6.375</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>ROE</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2019 Financing</u>		
07/09	Review email re: CoBank; Review term sheet	0.25
07/15	Talk w/Tom re: financing	0.125
07/22	Review prior yrs PUC Ann Rep re: APIC; Review proj to be fin; Review proj to be fin w/Dockham; Reply to email; Update fin sch; Review / Reply to email re: local prop tax rates; Update sch; Review wemail re: CoBank	2.875
07/23	Review fin sch; Prepare email re: same; Talk w/leah re: same; Review 2019 rate calc based on 2018 act results; Update reve req for POASI	3.00
07/30	Review email re: est life, POASI %, retirements, etc.; Incorpor same; Prepare email re: same	<u>0.75</u>
Total		<u>7.00</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>Grand Total</u>		<u>17.125</u>

SPSt. Cyr  
08/09/19



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 12, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, ROE, 2019 Financing & 2019 DS Rate Case

Fee for professional services rendered in August 2019 (see attached detail):

Current Month (16.00 hours @ \$140.00 / hour)	\$2,240.00
Reimbursable Expenses:	
Scan / Email	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,240.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-8 c

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>ROE</u>		
08/26	Talk w/Ton re: ROE; Review Staff's rec; Review Justin's initial reaction; Calc debt / equity ratios; Review var emails	0.625
08/27	Review Staff's rec; Prepare email re: same; Talk w/Tom re: cap struct adder	<u>0.375</u>
Total		<u>1.00</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2018 Tax Investigation (DW 18-056)</u>		
08/05	Review email; Review draft Co. resp; Review Justin's reply; Review Justin's email re: questions	0.625
08/06	Review Staff's rec; Review Leah's draft resp; Review Justin's changes; Prepare comments; Review Leah's reply; Talk w/Justin re: Co.'s resp; Talk w/Leah re: same	1.25
08/08	Review final Co. resp to Staff's rec	<u>0.25</u>
Total		<u>2.125</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>2019 Financing</u>		
08/01	Prepare test	2.25
08/05	Update fin sch; Review same; Talk w/Leah re: cap struct; Review Tom test from 15-209; Forward same; Review / Edit SPS's test	2.50
08/07	Review comments; Incorp same; Prepare email re: same; Prepare pet; Review same; Prepare cover ltr; Review same; Review replies	1.75
08/08	Review Co. resp to Staff rec; Prepare comments; Review Justin's reply; Review email re: Comments on Tom's test; Review 17-176 re: relevant info; Review Tom's test; Talk w/Leah; Update test for Wildwood info; Incorp comments into pet; Incorp comments into cover ltr	4.00
08/09	Talk w/Tom re: truck / equipment; Review email; Review revised test	0.50
08/12	Review Tom's test; Reply to email re: same; Talk w/Leah; Review Tom's test	0.75
08/13	Finalize cover ltr; Finalize pet; Prepare email re: same; Finalize SPS's test; Prepare email re: same; Review Tom's test; Review / Reply to emails; Prepare email to PUC re: filing; Review Leah's email re: filing	1.00
08/26	Talk w/Tom re: financing / E-22	<u>0.125</u>
Total		<u>12.875</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>2019 Dockham Shores rate case</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>Grand Total</u>		<u>16.00</u>

SPSt. Cyr  
09/12/19

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 140958  
August 31, 2019  
File #: 120125-1

RE: General Advice

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$220.00

08-05-19 JCR	osed	4.00
	ngle	
	h.	
	TAX	
08-06-19 JCR		0.10
08-06-19 JCR	ROE	0.20
08-06-19 JCR		2.00
	e: TAX	
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	om	
08-07-19 JCR	M.	4.50
	A, TAX	
08-08-19 JCR		5.50
	ry. TAX	
08-26-19 JCR		1.00
	ROE	
08-27-19 JCR		1.50
	ent	
08-28-19 JCR	ocket	0.30
	nd	
08-29-19 JCR		0.60
	ROE	

CO Bank  
2019

Public Copy  
File #: 120125-1  
Page #: 2

Statement #:  
Aug 31/19

Attachment F  
DW 20 - 187  
140958  
DW 20-187  
Staff 1-8 c

TOTAL HOURS: 19.70  
TOTAL PROFESSIONAL SERVICES: \$4,334.00

TOTAL STATEMENT: \$4,334.00  
TOTAL - OUTSTANDING: \$4,554.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

TAX 16.10 hrs  
ROE 3.30 hrs  
Cobank 2019 .30  

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19.70 hrs  
220.00

186.11 TAX 16.10 X 220 = 3542  
186.09 ROE 3.30 X 220 = 726  
181.05 Cobank 2019 - .30 X 220 = 66  

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4334.00

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 140959  
August 31, 2019  
File #: 161232-1

RE: advs Bank of America, N.A. as Trustee of the Paula Anna Markus  
Foundation

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$308.00

08-16-19 JCR  
08-16-19 JCR  
08-29-19 JCR

0.20  
0.10  
0.10

TOTAL HOURS:

0.40

TOTAL PROFESSIONAL SERVICES:

\$88.00

**TOTAL STATEMENT:**

**\$88.00**

TOTAL - OUTSTANDING:

\$396.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

923.03 - 50

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 141375  
September 30, 2019  
File #: 120125-1

RE: General Advice

CURRENT OUTSTANDING BALANCE:

\$0.00

09-03-19 JCR		0.10
09-04-19 JCR		0.20
09-04-19 JCR		1.30
09-20-19 JCR		0.40
09-20-19 JCR		1.20
09-23-19 JCR		0.30
09-23-19 JCR		0.50
09-25-19 JCR		0.10
09-27-19 JCR		1.00
09-30-19 JCR		1.50
09-30-19 JCR		1.00

92303-03

Public Copy

Attachment F  
DW 20 - 187

File #: 120125-1  
Page # 2

Statement #: 141375  
Sep 30/19 DW 20-187  
Staff 1-8 c

TOTAL HOURS:  
TOTAL PROFESSIONAL SERVICES:

7.60  
\$1,672.00 220

DISBURSEMENTS:

09-03-19 FedEx  
8/08 FedEx Concord, NH

Totals

186.11  
TAX 31.78

\$31.78

TOTAL STATEMENT:  
TOTAL - OUTSTANDING:

\$1,703.78  
\$1,703.78

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

ROE 186.09-50 5,2 hrs = \$1144.00  
181.05-50 1.90 hrs = 418.00  
923.03-08 .50 = 110.00  
1672.00

TAX Inv. 186.11-50  
31.78  
1703.78

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 141376  
September 30, 2019  
File #: 161232-1

RE: advs Bank of America, N.A. as Trustee of the Paula Anna Markus  
Foundation

**CURRENT OUTSTANDING BALANCE:****\$0.00**

09-12-19 JCR	0.60
09-13-19 JCR	0.60
09-16-19 JCR	0.30
09-16-19 JCR	0.30
09-20-19 JCR	0.10

**TOTAL HOURS: 1.90****TOTAL PROFESSIONAL SERVICES: \$418.00****TOTAL STATEMENT: \$418.00****TOTAL - OUTSTANDING: \$418.00****Please remit to the Concord office.**

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT**  
**THANK YOU**



DW 20-187  
Staff 1-8 d

**Lakes Region Water Company, Inc.**  
**186.13 Misc Def. Debts DW 16-619 DS Step Increase**  
 January 2017 - December 2019

Misc. Deferred Debts

Def. Debt- DW 16-619 DS Step Increase  
 18- DS

Date	Num	Name	Memo/Description	Amount	
12/31/2019	YEADJ2019-9		Reclass Step adjust to 186.13	5,644.49	5,644.49
Below is the GL Detail that makes up the Journal Entry reclassing DW 16-619 DS Step Increase from 186.07 Def. Debt-Acquisition Exp					
08/31/2017	8312017	Stephen P. St. Cyr & Associates	Step increase	202.50	
10/30/2017	10302017	Stephen P. St. Cyr & Associates	Step Increase .50	67.50	
11/30/2017	11302017	Stephen P. St. Cyr & Associates	Step Increase .625 hrs	84.37	
02/28/2018	2282018	Stephen P. St. Cyr & Associates	DS Step increase	151.88	
03/31/2018	4142018	Stephen P. St. Cyr & Associates	DS Step increase .50hrs	68.00	
08/31/2018	8312018	Stephen P. St. Cyr & Associates	Dockham Step increase	135.00	
09/30/2018	9302018	Stephen P. St. Cyr & Associates	Dockham Step increase	84.37	
11/30/2018	11302018	Stephen P. St. Cyr & Associates	Step Increase Petition 7 625hrs	1,029.37	
12/31/2018	12312018	Stephen P. St. Cyr & Associates	Step Adjustment schedules prep 4 25hr	573.75	
01/29/2019	1302019	Stephen P. St. Cyr & Associates	Step adjust Review of emails and draft audit rep 6 hrs	840.00	
02/28/2019	2282019	Stephen P. St. Cyr & Associates	Step adjust Review of emails and draft audit rep 5 5hrs	770.00	
03/31/2019	3312019	Stephen P. St. Cyr & Associates	Discussions re step inc. .50hrs	70.00	
02/28/2019	137991	Upton & Hatfield, LLP	120125-1 DS Step increase .40hrs	88.25	
03/31/2019	138582	Upton & Hatfield, LLP	120125-1 DS Step increase 5 6hrs	1,232.00	
06/30/2019	139966	Upton & Hatfield, LLP	120125-1 DS Step Increase 1hr	220.00	
07/31/2019	140497	Upton & Hatfield, LLP	120125-1 DS Step Increase 1hr	27.50	
Total for Misc. Deferred Debts				\$ 5,644.49	\$ 5,644.49

DW 20-187  
Staff 1-8 dStephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 9, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Rate Case, Dockham, Financing and ROE

Fee for professional services rendered in August 2017 (see attached detail):

Current Month (5.50 hours @ \$135.00 / hour)	\$ 742.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 742.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
07/11	Talk w/Tom re: Rate options for POASI	0.125
08/21	Talk w/Leah re: POASI	0.25
08/28	Review email re: rate proj	0.25
08/30	Review email re: rate proj; Review POASI agr; Review rate calc; Prepare email re: same	<u>1.00</u>
Total		<u>1.625</u>

**Note:** Please charge these costs to PUC Acct. 923, Outside Services.

2015 Rate Case / Step Increase 2

07/11	Talk w/Tom re: Financing, Main Proj / Step Inc	0.125
08/21	Talk w/Leah re: Step Inc	0.25
08/30	Review step 2 inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total	Review	<u>1.25</u>

**Note:** Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

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2016 Dockham Shores

07/11	Talk w/Tom re: Proj / Step Inc	0.125
08/16	Talk w/Tom re: step inc	0.25
08/21	Talk w/Leah re: proj / step inc	0.25
08/30	Review PUC order, set agr, rev req & cap adds; Review step inc calc	0.75
08/31	Prepare email re: same	<u>0.125</u>
Total		<u>1.50</u>

**Note:** Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2016 Financing

Total		<u>0.00</u>
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**Note:** Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane

ROE

07/11	Talk w/Tom re: COE expert	0.125
07/13	Prepare email re: COE expert	0.25
08/16	Talk w/Tom re: ROE	0.25
08/21	Talk w/Leah re: ROE	0.25
08/30	Forward CT order to Tom / Leah; Forward COE expert prop	<u>0.25</u>
Total		<u>1.125</u>

Grand Total 5.50

SPSt. Cyr  
 09/9/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in November 2017 (see attached detail):

Previous Billing	\$ 320.63
Current Month (4.75 hours @ \$135.00 / hour)	\$ 641.25
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 961.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

11/17	Review email re: proj costs; Review email re: PUC order	0.375
11/20	Review Paradise Dr costs; Review Capt Lovewell costs	<u>0.50</u>
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

11/28	Review email re: Working TB & depr sch	<u>0.625</u>
Total		<u>0.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

ROE

11/02	Prepare emails re: RFPs	0.25
11/09	Talk w/Tom re: ROE; Review Ahern's resp to RFP; Review Mulle's resp to RFP	0.75
11/14	Review Ahern's prop; Review Ahern's test in DW 12-085; Review Mulle's Prop	0.50
11/16	Prepare emails re: add'l info	0.25
11/17	Review email; Review Ahern's outline of test; Prepare email re: same; Review email re: state / fed funds	0.375
11/20	Review revised outline	0.125
11/21	Prepare email re: Chris / ROE; Review email re: comment; Prepare email re: same	0.375
11/22	F/U w/John re: ROE	0.125
11/29	Review email re: Ann Rep & R of R	0.25
11/30	Review email re: LRWC Rof R & ROE	<u>0.25</u>
Total		<u>3.25</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>		<u>4.75</u>
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SPSt. Cyr  
 12/10/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 10, 2017

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Financing and ROE

Fee for professional services rendered in October 2017 (see attached detail):

Current Month (2.375 hours @ \$135.00 / hour)	\$ 320.63
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 320.63</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/25	Prepare email re: PUC Ann Rep	0.25
10/31	Talk w/Tom re: tariff	<u>0.125</u>
Total		<u>0.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

10/05	Talk w/Tom re: comp of work & debt / equity; Talk w/Leah re: same	0.625
10/25	Prepare email re: costs associated with step 2	<u>0.125</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

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2016 Dockham Shores

10/24	Review PUC letter re: ext of time	0.25
10/25	Prepare email re: permits, etc.	<u>0.25</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

10/04	Review Co. resp to Staff DRs; Prepare email re: same	0.375
10/25	Prepare email re: PUC approval	<u>0.125</u>
Total		<u>0.50</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

ROE

10/25	Forward draft RFP	0.125
10/31	Talk w/Tom re: RFP	<u>0.125</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2017 ROE.**

Grand Total 2.375

SPSt. Cyr  
 11/10/17

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

September 15, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in August 2018 (see attached detail):

Prior Balance		\$ 236.25
Current Month (2.125 hours @ \$135.00 / hour)		\$ 286.88
Reimbursable Expenses:		
	Copies	0.00
	Postage	0.00
	Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing		<u>\$ 523.13</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
08/13	Talk /Tom re: tax investigation	0.125
08/14	Talk /Leah re: tax investigation	<u>0.125</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

08/13	Talk w/Tom re: Dockham	0.125
08/14	Talk w/Leah re: Dockham	0.125
08/15	Review email re: costs; Review email re: revised costs; Review costs; Prepare email re: same	<u>0.75</u>
Total		<u>1.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

08/29	Review PUC email re: Dr. Woolridge; Prepare email re: same	0.125
08/30	Review / Reply to email re: SM inv	0.25
08/31	Review / Reply to email re: PUC consultant / Ahern's resp to Staff DRs; Review / Reply to email re: same	<u>0.50</u>
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>2.125</u>
--------------------	--------------

SPSt. Cyr  
 9/15/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

January 5, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in November 2018 (see attached detail):

Current Month (5.875 hours @ \$135.00 / hour)	\$ 793.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 793.13</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/31	Review PUC email re: excel sch; Review Leah's reply	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

12/01	Review depr sch; Reply to email re: same	0.25
12/03	Review depr sch thru 6/30/18; Update step sch; Review same; Prepare email re: same; Talk w/Tom & Leah; Prepare rate sch; Review email re: ret meter adj; Update step sch; Update cover ltr; Review design crit; Review Eng des & oper sum; Talk w/Leah re: fran, fin & step costs; Review fran, fin & step costs; Update step sch; Update cover ltr; Review / Reply to email re: same	3.75
12/19	Talk w/Leah re: add'l costs	<u>0.25</u>
Total		<u>4.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

12/06	Review plant, depr. & AD sch; Talk w/Leah re: same	0.625
12/17	Review email re: sch / entries; Review plant, depr. & AD sch; Review journals; Prepare email re: same; Review email re: same; Review 2018 purch sch; Review revised journals	<u>0.75</u>
Total		<u>1.375</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>		<u>5.875</u>
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SPSt. Cyr  
 01/05/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2018 (see attached detail):

Current Month (13.125 hours @ \$135.00 / hour)	\$1,771.88
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,771.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

02/09	Review / Reply to email re: Step 2	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

02/06	Review email re: JE; Review journal / F-8	0.50
02/07	Reply to email re: JE; Talk w/Leah re: same; Talk w/Leah re: plant	<u>0.625</u>
Total		<u>1.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

02/07	Talk w/Leah re: dep; Review depr sch; Review Ann Rep; Prepare email re: same	0.625
02/09	Review email re: DRs 1-9; Review purchase JE; Review PUC Ann Rep; Prepare email re: same	0.75
02/12	Prepre email re: Co resp to Staff DRs / tech ses; Review Co resp; Reply to email re: same; Review san sur; Review rec	<u>0.75</u>
Total		<u>2.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

02/01	Talk w/Ton re: status, pet & legal repr	0.25
02/02	Review / Reply to email re: physical address	0.25
02/05	Review test; Incorporate # of cust; Make minor changes; Prepare email re: same; Talk w/Leah re: same	0.75
02/06	Review email re: petition; Review email re: test; Edit test; Edit cover ltr	0.625
02/07	Finalize test; Finalize cover ltr; Prepare email re: same; Review Justin's email re: concerns; Talk w/Leah re: same; Review 2016 F/S; Discuss 2016 F/S w/Leah; Reply to email re: same; Prep for / Part in conf call ROE	3.125
02/08	Talk w/Tom re: ROE	0.125
02/09	Prep for call; Talk w/Tom; Review / Reply to email Justin's email re: ROE	0.75
02/14	Prepare email re: updated test; Talk w/Justin re: same	0.375
02/17	Prepare email re: status of test; Prepare email re: petition	0.25
02/19	Review email re: pet; Review Justin's email re: test; Review Justin's email re:	

DW 20-187  
Staff 1-8 d

	legal repr	0.50
02/21	Talk w/Tom re: test / pet; Review Justin's email re ROE case	0.50
02/22	Prepare email re: pet; Prepare email re: status; Review email re: pet; Review comments	0.25
02/23	Review email re: filing; Review comments on pet; Make minor changes; Review Pauline's test; Prepare email re: pet; Review cover ltr.; Prepare email re: same; Review email re: pet; Review pet; Review cover ltr; Prepare email re: ROE filing; Review replies	0.875
02/24	Reply to email re: filing	0.125
02/27	Review email re: costs / inv; Review agr; Reply to same; Prepare email re: joint pet / test; Review email re: PUC acknowlegment	0.75
02/28	Review OCA ltr. re; part	<u>0.125</u>
Total		<u>9.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 13.125SPSt. Cyr  
3/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

April 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2018 (see attached detail):

Current Month (23.875 hours @ \$135.00 / hour)	\$3,223.13
Reimbursable Expenses:	
Copies	7.50
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$3,230.63</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
03/05	Talk w/Leah re: wages / YE	0.25
03/19	Review email re: YE	0.25
03/21	Review/ Reply to email re: F-10; Review/ Reply to email re: A-12; Talk w/Leah CWIP; RC sur	0.75
03/22	Talk w/Leah re: CWIP, Def Dr & bonus / pay inc; Review final audit rep – AI# 10	1.00
03/23	Review 2017 B/S & I/S	0.25
03/24	Review 2016 Review Fin'l Rep; Review 2016 B/S & P&L; Amend 2016 PUC Ann Rep; Prepare email re: same; Talk w/Leah re" same / 2017 PUC Ann Rep; Review 2017 B/S & P&L; Prepare 2017 PUC Ann Rep	6.75
03/26	Review / Reply to email re: updated B/S & P&L	0.25
03/27	Review B/S & P&P v3; Review 2016 acq adj; Prepare email re same; Talk w/ Leah re: Dock CIAC & acq adj; Review Dock JE; Review acq adj trans rep; Make determination on Dock acq adj	1.75
03/28	Review B/S & P&L v4; Talk w/Leah re: same	1.125
03/29	Review var emails re: PUC Ann Rep; Review revised F/S; Review 2017 PUC Ann Rep; Review cert sch; Update cert sch	7.75
03/30	Prepare email re: F-5, F-11 & F-47; Talk w/Leah re: F-50; Talk w/Leah re: F-58; Conduct "final" review; Calc 2017 actual rofr; Incorp TWW O&M into Calc; Review calc; Prepare email re: same; Talk w/Leah re: PUC Ann Rep	<u>2.25</u>
Total		<u>22.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

**2015 Rate Case / Step Increase 2**

03/09	Talk w/Tom re: PUC audit / Staff rec	0.125
03/19	Review var emsilas re: filing / discovery	0.25
03/23	Review Staff DRs	<u>0.25</u>
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

**2016 Dockham Shores**

03/09	Talk w/Tom re: change in plans;	0.125
03/19	Review email re: acq adj / CIAC, etc.	0.125
03/22	Talk w/Tom re: Pl Bd app – pump station, costs step inc	0.25
03/27	Talk w/Justin re: plant, fin & step inc	<u>0.25</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

**2017 Vehicles Financing**

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**



DW 20-187  
Staff 1-8 d2018 Wildwood

03/19	Status of P&S	<u>0.125</u>
Total		<u>0.125</u>

Note: **Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred**

**Debits – 2018 Acquisition / Financing Costs for Wildwood**ROE

03/19	Prepare email re: status	0.125
03/20	Review / Reply to email re: same	<u>0.125</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>23.875</u>
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SPSt. Cyr  
4/14/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 8, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in November 2018 (see attached detail):

Current Month (8.00 hours @ \$135.00 / hour)	\$1,080.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,080.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2015 Rate Case / Step Increase 2</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>		
<u>2016 Dockham Shores</u>		
11/21	Talk w/Leah re: costs / step increase	0.25
11/27	Review email re: PUC order, fin sch, CoBank loan info & prop tax	0.50
11/28	Review email re: NH notice / tax bill; Review NH notice / tax bill	0.25
11/29	Talk w/Leah re: step inc filing; Review PUC order; Review fin / step sch; Review const costs; Review loan info; Review prop tax data; Prepare Sch; Prepare email re: add'l data; Talk w/Leah re: add'l data	3.25
11/30	Review sch; Review req for add'l data; Prepare draft cover ltr; Prepare email re: same; Review add'l data; Update sch; Review same; Review email re: add'l data; Talk w/Leah re: same	<u>3.375</u>
Total		<u>7.625</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>2017 Vehicles Financing</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles</b>		
<u>2018 Wildwood</u>		
11/21	Talk w/Leah re: purch price / acq adj	<u>0.25</u>
Total		<u>0.25</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood</b>		
<u>ROE</u>		
11/14	Talk w/Tom re: status	<u>0.125</u>
Total		<u>0.125</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>Grand Total</u>		<u>8.00</u>

SPSt. Cyr  
 12/08/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

November 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in October 2018 (see attached detail):

Current Month (10.00 hours @ \$135.00 / hour)	\$1,350.00
Reimbursable Expenses:	
Copies	72.68
Postage	9.88
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,432.56</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
10/04	Review email from PUC re: tax invest filing; Review perm rate sch; Review Perm rate sch adj for taxes; Review Step Adj sch; Review Step Adj sch adj for taxes; Talk w/Leah re: tax invest; Review sch; Draft cover ltr; Prepare emails re: same; Review Leah's reply; Review PUC reply	3.25
10/05	Conduct final review; Review / Finalize cover ltr	<u>1.25</u>
Total		<u>4.50</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 d

<u>ROE</u>		
10/03	Talk w/Justin re: ROE / docket	0.25
10/08	Review proc sch; Prepare email re: DRs, tech ses., etc.; Review / Reply to email re: tech ses / set conf; Talk w/Leah re: process, tech ses & set conf	0.625
10/09	Review / Reply to email re: tech ses / set conf; Prepare email re: DRs, int rate & ROE; Talk w/Tom re: status / tech ses; Review / Reply to email re: tech ses	0.75
10/10	Prepare var emails; Review sch; Reply to Justin; Forward email to Justin; Forward Woolridge's resp; Reply to same; Review resp	1.00
10/11	Reply to email re: DRs; Forward Woolridge's, Forward Woolridge's resp to Ahern; Prepare email re: conf call; Reply to emails re: same; Prep for / Part in conf call	0.75
10/12	Prep for / Part in tech ses / set conf; Talk w/Tom re: same	1.625
10/17	Review / Reply to email re Tech ses / set conf; Talk w/Tom re: Staff's pos	0.25
10/19	Talk w/Justin re: settlements / generic formula	<u>0.25</u>
Total		<u>5.50</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 10.00SPSt. Cyr  
11/09/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

October 13, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in September 2018 (see attached detail):

Current Month (9.50 hours @ \$135.00 / hour)	\$1,282.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,282.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
09/12	Talk /Tom re: tax investigation	0.125
09/18	Talk /Leah re: tax investigation	0.125
09/24	Talk /Leah re: tax investigation; Review DW 15-209; Staff's rev req; Adjust rev req for change in tax rates; Review same; Talk w/Leah; Prepare email re: same; Review PUC reply re: same	1.875
09/25	Review PUC comments; Review pern rate sch adj for tax changes; Adjust POASI perm for tax changes; Review step inc sch; Adjust for tax changes; Prepare email re remaining reg life; Talk w/Leah re: same; Review Step inc sch for tax changes; Prepare email re: same	2.00
09/27	Review PUC's resp	<u>0.25</u>
Total		<u>4.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

09/12	Talk /Tom re: status	0.125
09/18	Talk /Leah re: status	0.125
09/28	Talk /Leah re: ext / Review costs by plant acct	<u>0.375</u>
Total		<u>0.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**



DW 20-187  
Staff 1-8 d

<u>ROE</u>		
09/12	Talk w/Tom re: status	0.125
09/18	Review / Forward emails w/PUC to cos for review / reminder; Reply to same;	
	Talk w/Justin	0.25
09/19	Review PUC reply; Review email re: Woolridge test; Review test & att; Review	
	Ahern's email; Review Justin's email	1.125
09/20	Review / Reply to email re: conf call	0.125
09/21	Review Woolridge's test; Talk w/Ahern; Prepare email re: same	0.75
09/25	Review Aherns' DRs; Prepare email re: same; Review Justin's comments;	
	Prepare email re: same; Review Woolridge's test; Prepare resp; Review	
	/ Reply to same; Talk w/Tom re: DRs; Talk w/Justin re: DRs	1.25
09/26	Edit Pauline's DRs; Add Justin's DRs; Review same; Prepare email re: same	<u>0.875</u>
Total		<u>4.50</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 9.50SPSt. Cyr  
10/13/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 17, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2019 (see attached detail):

Previous Billing	<u>\$1,260.00</u>
Current Month (12.625 hours @ \$140.00 / hour)	\$1,767.50
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$1,767.50</u>
Total Billing	<u>\$3,027.50</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
02/01	Review status of tax investigation	0.125
02/13	Talk w/Leah re: var matters / depr	0.625
02/19	Review 2018 B/S, P&L & TB; Review revised 2018 B/S, P&L & TB	0.25
02/21	Talk w/Tom re: YE & RofR	<u>0.125</u>
Total		<u>1.125</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

02/01	Review Justin's email re: step inc / notice; Review PUC email re: audit rep, discovery & mtg; Talk w/Tom re: step inc	1.00
02/08	Review step filing; Review SPS 8; Calc per cust rev; Review LRWC's rates; Prepare email re: same; Calc per cust rev under cons rates; Prepare email re: same; Talk w/Leah re: same; Review email re: calc of cons rates; Reply to same	1.00
02/11	Prepare email re: 2018 prel F/S; Review / Reply to email re: same; Review 2018 prel B/S & P&L; Calc rofr; Prepare email re: same; Prep for mtg	1.875
02/12	Meet w/PUC Staff re: step inc, audit rep, Co filing, discovery, etc.	1.50
02/21	Talk w/Tom re: next step	<u>0.125</u>
Total		<u>5.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	<u>0.00</u>
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**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 dROE

02/01	Talk w/Tom re: Woolridge's costs	0.125
02/05	Prepare email re: conf call; Review var replies	0.25
02/06	Prepare email Ahern; Review var emails re: conf call	0.25
02/07	Prepare email re: prep for conf call; Prep for / Part in conf call; Review Justin's email re: EPA pub – small water cos	0.75
02/08	Review / Reply to email re: investigation	0.125
02/11	Review Ahern's email re: RB / cap struc; Review RBs, ror, ROE, etc. Update Sch; Prepare email re: same	0.625
02/12	Talk w/PUC Staff re: ROE	0.25
02/13	Review Ahern's outline; Provide initial reaction; Reply to email; Forward Ahern's outline to companies; Talk w/Tom re: Ahern / formula	0.25
02/15	Review email re: Ahern's outline	0.125
02/18	Review comments; Forward same; Review reply; Prepare email re: environ comp prem; Talk w/Ahern re: questions, comments & memo; Review / Reply to email re: PUC order	0.375
02/19	Review PUC OoN; Prepare email re: tech ses; Review / Reply to email re: environ comp prem; Review replies re: same; Review Ahern's email; Review ROE memo; Review att; Forward same	0.875
02/25	Talk w/Leah re: tech ses; Prep for tech ses	0.625
02/26	Talk w/Justin re: ROE proposal; Part in tech ses	1.125
02/27	Review Justin's proposal	<u>0.25</u>
Total		<u>6.00</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total12.625SPSt. Cyr  
03/17/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2019 (see attached detail):

Current Month (9.00 hours @ \$140.00 / hour)	\$1,260.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,260.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/15	Review email; Review Staff DRs – Set 1	0.25
01/16	Talk w/Leah re Tax investigation & YE; Review email re: Timber Pass dispute;	
	Reply to same	0.50
01/28	Review Staff DRs; Prepare email re: same; Review/Reply to email re: same	0.25
01/29	Talk w/Leah re: tax investigation	<u>0.125</u>
Total		<u>1.125</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

01/14	Review email re: updated costs; Update cost/step sch; Prepare email re: same	0.50
01/15	Talk w/Leah re: updated sch; Review email re: revised costs; Update sch;	
	Prepare email re: same; Review/Reply to email re: same; Review/Reply to email re: fran costs; Review/Reply to email re: salvage; Review PUC memo re: salvage; Talk w/Tom re: audit	2.00
01/16	Talk w/Leah re: fran costs	0.125
01/22	Review email; Review draft audit issues	0.50
01/27	Review draft audit rep	0.25
01/29	Talk w/Leah re: audit rep	0.125
01/30	Review/Reply to email re: Co resp; Review draft audit rep; Prepare Co. resp;	
	Talk w/Leah re: same; Review email re: Co resp; Review Final audit	2.25
01/31	Review/Reply to email re: mtg w/Staff	<u>0.25</u>
Total		<u>6.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

01/07	Review/Reply to email re: org/trans costs	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 d

<u>ROE</u>		
01/09	Review order of notice	0.125
01/14	Reply to emails re: Woolridge's costs; Prepare email re: same; Prepare email re: PUC rules / regs re: PUC consultant costs; Talk w/Tom re: ROE	0.25
01/15	Review PUC's reply; Prepare email re: same	0.375
01/16	Review PUC reply re: Woolridge's costs	0.125
01/17	Talk w/Justin re: Woolridge's costs; Review Justin's email re: same; Review Co reply	0.50
01/28	Review Justin's email; Review PUC's reply	<u>0.25</u>
Total		<u>1.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>9.00</u>
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SPSt. Cyr  
02/10/19

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

April 13, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2019 (see attached detail):

Current Month (19.375 hours @ \$140.00 / hour)	\$2,712.50
Reimbursable Expenses:	
Scan / Email	15.83
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing	<u>\$2,728.33</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
03/01	Review email; Review 2018 B/S, P&L & GL	1.00
03/12	Talk w/Leah re: PUC Ann Rep	0.125
03/18	Review revised 2018 B/S, P&L & GL; Prepare 2018 PUC Ann Rep; Prepare email re: A sch; Prepare email re: req for sup info	5.75
03/21	Review email re: A sch; Review A sch; Review email re: updated F/S; Reply to same; Talk w/Leah re: PUC Ann Rep; Talk w/Leah re: same	1.00
03/23	Review var emails; Review var sup docs; Update PUC Ann Rep; Prepare email re: same	4.50
03/24	Review add'l data; Update F-35, F-36 & F-38	1.00
03/26	Review email re: F-12 sup docs; Review email re: call	0.25
03/27	Review status; Review F-8 & F-11; Update F-12; Prepare F-5 wkst; Prepare F-5; Prepare actual RoR; Talk w/Leah; Update F-11; Review P&L by system re: Tamworth; Update actual RoR; Review PUC Ann Rep; Prepare email re: F-47 v S-1; Review reply re: S-1	3.25
Total		<u>16.875</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total	<u>0.00</u>
-------	-------------

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

03/12	Talk w/Leah re: Step inc, etc.	0.375
03/15	Talk w/Tom re: Step inc., etc.	<u>0.125</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total	<u>0.00</u>
-------	-------------

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total	<u>0.00</u>
-------	-------------

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-8 dStephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.comROE

03/01	Review notes from tech ses; Review Summary of ROE settlement; Review Ahern's memo; Review Justin's set prop; Review Don's email re: prop; Draft AWC, HAWC & LRWC prop ROE; Review draft ROE prop; Prepare email re: same; Review Don's email	0.75
03/07	Talk w/Justin re: prop ROE	0.125
03/08	Review var emails; Prepare revised draft ROE Prop; Prepare email re: same	0.25
03/11	Review Ahern's email re: comments; Review Justin's comments	0.375
03/13	Talk w/Tom re: status of ROE	<u>0.25</u>
Total		<u>1.75</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**2019 Financing

03/15	Talk w/Tom re: Projects, costs, etc.	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**Grand Total 19.375SPSt. Cyr  
04/13/19

Public Copy

File #: 120125-1  
Page #: 2

Statement #: 137991  
Feb 28/19 DW 20-187  
Staff 1-8 d

02-27-19	JCR	Tel conf w/ T. Mason re: ROE Technical Session.	0.30
02-28-19	JCR	Emails t/f C. Tuomala re: whether Staff agrees that LRW can classify as a rate case expense.	0.20

TOTAL HOURS:	11.40
TOTAL PROFESSIONAL SERVICES:	\$2,508.00

TOTAL STATEMENT:	\$2,508.00
TOTAL - OUTSTANDING:	\$2,514.98

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

186.09 2426.73

220.61 x .40  
88.25  
186.07

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 138582  
March 31, 2019  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

**CURRENT OUTSTANDING BALANCE:**

\$0.00

03-01-19 JCR	0.20
03-05-19 JCR	0.10
03-07-19 JCR	0.40
03-11-19 JCR	0.30
03-11-19 JCR	0.20
03-12-19 JCR	0.20
03-12-19 JCR	0.20
03-12-19 JCR	0.40
03-13-19 JCR	0.70
03-14-19 JCR	0.30
03-14-19 JCR	0.30
03-14-19 JCR	0.50
03-18-19 JCR	1.50
03-20-19 JCR	0.60

3.80 hrs  
H 886

Public Copy

File # 120125-1  
Page # 2

Statement #: 138582  
Mar 31/19 DW 20-187  
Staff 1-8 d

03-24-19 JCR

1.00

03-25-19 JCR

1.50

03-25-19 JCR

1.00

TOTAL HOURS:

9.40

TOTAL PROFESSIONAL SERVICES:

\$2,068.00

**TOTAL STATEMENT:**

**\$2,068.00**

TOTAL - OUTSTANDING:

**\$2,068.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

*\$220*

*DS Step  
5.60  
1232-1*

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth



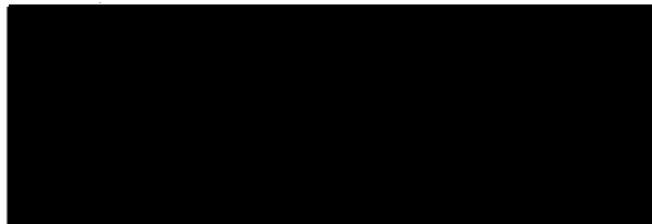
Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 140497  
July 31, 2019  
File #: 120125-1

RE: General Advice

**CURRENT OUTSTANDING BALANCE:**

07-02-19 JCR  
07-11-19 JCR  
07-23-19 JCR  
07-26-19 JCR



\$0.00  
0.10 - 27.50  
0.10 - 27.50  
0.50 - 110.00  
0.30 - 55.00

**TOTAL HOURS:**

1.00

**TOTAL PROFESSIONAL SERVICES:**

\$220.00 3.6hr

**TOTAL STATEMENT:**

\$220.00

**TOTAL - OUTSTANDING:**

\$220.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth



Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

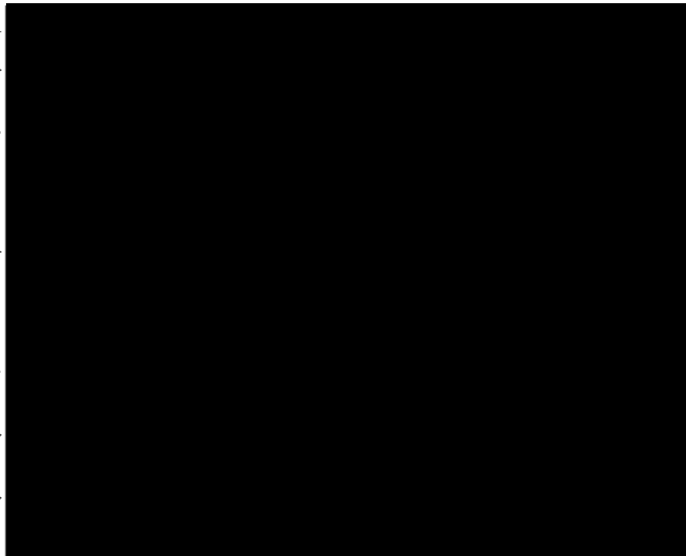
Statement #: 139966  
June 30, 2019  
File #: 120125-1

PLEASE DISREGARD  
IF PREVIOUSLY PAID

RE: General Advice

## CURRENT OUTSTANDING BALANCE:

06-03-19 JCR  
06-04-19 JCR  
06-12-19 JCR  
  
06-12-19 JCR  
  
06-18-19 JCR  
06-19-19 JCR  
06-26-19 JCR



0.10 <sup>1/2</sup> \$440.00  
1.00 186-18  
1.00 ROE = 2.45 hrs  
\$539  
  
1.00 DS = 1 hrs  
\$220  
  
0.60 Gen = 1.05 hrs  
\$231  
  
0.40  
0.40

TOTAL HOURS:

4.50

TOTAL PROFESSIONAL SERVICES:

\$990.00 220

## DISBURSEMENTS:

06-19-19 Expense Recovery  
Copy of Records - Carroll County Registry of Deeds 28.00  
Totals

Gen  
\$28.00  
Total Gen = \$259  
923.03-50

Public Copy

File #: 120125-1  
Page # 2

Statement #:  
Jun 30/19

Attachment F

DW 20 - 187

139966

DW 20-187  
Staff 1-8 d

**TOTAL STATEMENT:**

**\$1,018.00**

**TOTAL - OUTSTANDING:**

**\$1,458.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT**

**THANK YOU**



Public Copy

File #: 120125-1  
Page # 2

Statement #:  
Jun 30/19

Attachment F

DW 20 - 187

139966

DW 20-187  
Staff 1-8.4

**TOTAL STATEMENT:**

**\$1,018.00**

**TOTAL - OUTSTANDING:**

**\$1,458.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

**PAYABLE UPON RECEIPT  
THANK YOU**

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 137991  
February 28, 2019  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$6.98

02-01-19 JCR	0.40
02-07-19 JCR	1.50
02-07-19 JCR	0.50
02-08-19 JCR	0.30
02-08-19 JCR	0.30
02-08-19 JCR	0.20
02-08-19 JCR	0.30
02-12-19 JCR	0.10
02-19-19 JCR	0.70
02-20-19 JCR	0.30
02-25-19 JCR	1.00
02-25-19 JCR	0.10
02-25-19 JCR	0.20
02-26-19 JCR	2.00
02-26-19 JCR	2.50
02-27-19 JCR	0.50

DW 20-187  
Staff 1-8 d

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth



Thomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

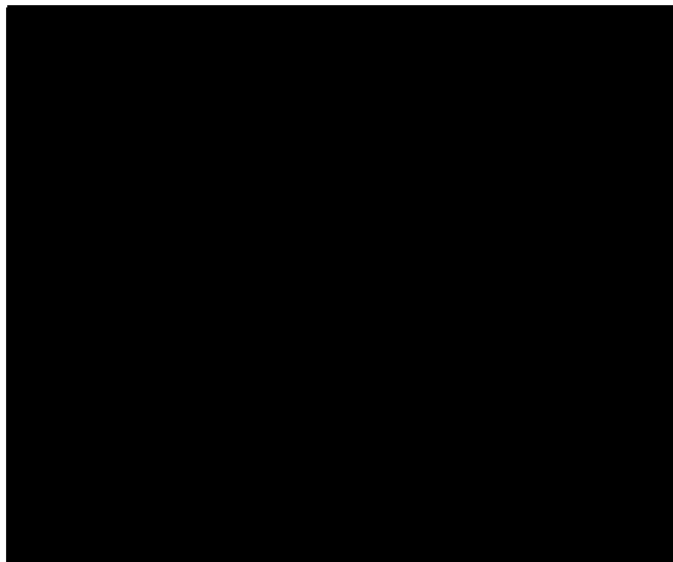
Statement #: 139966  
June 30, 2019  
File #: 120125-1

PLEASE DISREGARD  
IF PREVIOUSLY PAID

RE: General Advice

**CURRENT OUTSTANDING BALANCE:**

06-03-19 JCR  
06-04-19 JCR  
06-12-19 JCR  
  
06-12-19 JCR  
  
06-18-19 JCR  
06-19-19 JCR  
06-26-19 JCR



0.10 <sup>9/12</sup> \$440.00  
1.00 186-18  
1.00 ROE = 2.45 hrs  
\$539  
1.00 DS = 1 hrs  
\$220  
0.60 Gen = 1.05 hrs  
\$231  
0.40  
0.40

TOTAL HOURS:

4.50

TOTAL PROFESSIONAL SERVICES:

\$990.00 220

**DISBURSEMENTS:**

06-19-19 Expense Recovery  
Copy of Records - Carroll County Registry of Deeds 28.00  
Totals

Gen  
\$28.00  
Total Gen = \$259  
923 03-50

## Lakes Region Water Company, Inc.

Journal  
All Dates

DATE	TRANSACTION TYPE	NUM	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/31/2017	Journal Entry	YEAJD-0322lv	WP Dry well dug, yielded less than 1gpm. not useable	186.10	186.10 Misc. Deferred Debts:Def. Debt- WP Dry Well	\$16,580.86	
			WP Dry well dug, yielded less than 1gpm. not useable	105	105 Construction Work In Process		\$16,580.86
						<b>\$16,580.86</b>	<b>\$16,580.86</b>
<b>TOTAL</b>						<b>\$16,580.86</b>	<b>\$16,580.86</b>

DW 20-187  
Staff 1-8 e

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2012**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
YEAR FORWARD BALANCE										\$0.00
rdl fr well (dry hole) - Irwye12-136		13	3/12/2013	YE0	Irwye12-136	\$0.00	\$16,580.86	\$0.00	\$0.00	
					Mth 13 Total	\$0.00	\$16,580.86	\$0.00	\$0.00	\$16,580.86
YTD Total for 03-180-105-0	Unfinished Construction					\$0.00	\$16,580.86	\$0.00	\$0.00	\$16,580.86
Total for Fund 03						\$0.00	\$16,580.86	\$0.00	\$0.00	\$16,580.86
Grand Total						\$0.00	\$16,580.86	\$0.00	\$0.00	\$16,580.86

LAKE REGION WATER CO., INC.  
GENERAL JOURNAL ENTRIES

GL PERIOD

14

ENTRY DATE

3, 12, 2013

REFERENCE # (12 characters)

LRW/ε 12-136

SOURCE CODE

MA

MA

## GENERAL LEDGER ACCT #

DIV LRW PUC DEPT  
XX XXX XXX X

DESCRIPTION (26 CHARACTERS)

DEBIT

CREDIT

[illegible]

03/11/2013  
Time: 11:06

## G/L YTD Activity Report

DW 20-187 Page: 63  
Staff 1-8 e

HISTORY YEAR 2012

LAKES REGION WATER COMPANY INC  
Period 1 to 14

Account	Period	Date	Description	Entry	Posted	Code	Reference	Debit	Credit	Balance
031603072			Wells							
			BEGINNING BALANCE							21387.55
5	08/13/2012			11065	YES	MA	W/O	766.88		22154.43
	01/04/2013			11245	YES	MA	WO- INV		<del>248.00</del>	21906.43
	01/05/2013			11260	YES	MA	WO- INVCOR	<del>248.00</del>		22154.43
	01/05/2013			11275	YES	MA	WO- INVCOR	248.00		22402.43
	01/07/2013			11300	YES	MA	WO- Jake	380.98		22783.41
	May		(Period 05) TOTALS					1643.86	248.00	22783.41
6	06/29/2012		Bryer Enterprises	10206	YES	I	10236	720.00		23503.41
	June		(Period 06) TOTALS					720.00		23503.41
7	08/29/2012		Skillings & Sons Inc.	9821	YES	I	110009414	14465.00		37968.41
	July		(Period 07) TOTALS					14465.00		37968.41
			Wells							37968.41
			ACCOUNT 031603072 TOTALS					16828.86	248.00	37968.41

16580.86

RECLASS TO WIP.  
DRY WELL



# BRYAR ENTERPRISE

P.O. Box 381  
LACONIA, NEW HAMPSHIRE 03247  
(603) 476-5775

WP

CUSTOMER'S ORDER NO.	PHONE	DATE 6-5-12
----------------------	-------	----------------

NAME \_\_\_\_\_

ADDRESS.

SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MDSE. RET'D.	PAID OUT	
QTY.	DESCRIPTION					PRICE	AMOUNT
3	16 yds Lds 25 mins \$15.00 a yd Delivered					720	00
	Gravel						
	Pd check 8292						
	VOUCHER REFERENCE #					125 10230	
	DUE DATE G.I. ACCT. #					03/10/30/12	
	CHECK #						
	DATE PAID					TAX	
						TOTAL	720 00

**D. PRODUCT 610T**

All claims and returned goods must be accompanied by this bill.

0147

**McBee® REORDER EXPRESS**  
1-800-662-2331

**THANK YOU**



**Skillings & Sons, Inc.**

9 Columbia Drive  
Amherst NH 03031

(603) 459-2600

LRW WATER SERVICE  
TOM MASON  
P.O. BOX 309  
MOULTONBORO NH 03254

Well West Point

Date: 07/05/2012  
Account: LRWWATERSERVICE

Amount Paid:

Finance Charge APR: 24.00%

Deposits Received: \$0.00

\*Please return this portion with your payment\*

Document No.	Date	Code	Description	Invoice/(Payment) Amt	Balance Due
110009414	05/31/2012	SLS	110009414	\$14,465.00	\$14,465.00
<p>Restructure Credit</p> <p>SO 210 2317</p> <p>&lt; \$14,465.00 &gt;</p> <p>Restructure Rebill</p> <p>SO 210 2317</p> <p>\$3000 - pd ck 8564</p> <p>3000 - pd ck 8447</p> <p>3000 -</p> <p>3000 -</p> <p>2400 - pd ck 8570</p> <p>VOUCHER 1750</p> <p>REFERENCE # 110009414</p> <p>DUE DATE 8/29/12</p> <p>G L ACCT. # 031603072</p> <p>CHECK #</p> <p>DATE PAID</p> <p>DW 20-187</p> <p>Staff 1-8 e</p>					
Total Amount Due:					\$14,465.00

Public Copy

DW 20 - 187

Lakes Region Water Co., Inc.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
2012 Workorder Journal Entry Worksheet																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												



Date of Work: 5-22-12

2012

DW 20-187  
After hours 1-845

Lakes Region Water Co FE PS WP WV HV WC PC DR WG EL BH TW 175 DC LOV IM GG OFFICE  
 LRW Services EB LE SS WW SKY MIT FRAN  
 LRW Services CC CR DD HS MA NCV NP SR Swiss WH RV SW WC Dockham

Abbreviations explained on back of sheet!!

ED Hrs 8  
 JUSTIN Hrs  
 ADAM Hrs  
 BRAD Hrs  
 JAKE Hrs

Office Use ONLY: COMPANY ASSET? YES NO

Asset Type

## Pumphouse/Sampling

- 3 Bacteria testing
- 3 Chemical Testing
- 3 L & C Sampling
- 3 Add chemicals (list below)
- 3 Check chemical pump
- 1 Check pumphouse
- 1 Plow Pumphouse

## Distribution System

- 5 Leak - System
- 5 Low pressure - System
- 5 Blow Off System
- 5 Mark/locate water lines/valves
- 5 Mow Tanks
- 5 Check tanks
- 5 Read master meter
- 5 Sanitary survey

## Customers

- 7 Clean/Fix meter - Customer
- 7 Leak - Customer
- 7 Low pressure - Customer
- 7 Read meter - Billing
- 7 Read meter - FB Customer
- 7 Payment pick up
- 7 Hang tag (Non-payment)
- 7 Water off (Non-pmt/Winter/Repair)
- 7 Water on (Pmt made, Spring, Repair)

## Office

- 8 Mow Yard
- 8 Office/Shopwork
- 8 To NHDES lab
- 8 Vehicle Repair
- 9 Meter head changeover
- 9 Meter installation (NEW)
- 9 Class & Education

Work done (Room on back of form too):

Fix leak in water main @ tall pines  
 build Road for New well

BILL to CUSTOMER?

YES

NO

Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #		Customer charge:		
			DATE RECORDED:		
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #		Customer charge:		
			DATE RECORDED:		
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #		Customer charge:		
			DATE RECORDED:		
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #		Customer charge:		
			DATE RECORDED:		

Serial #

Serial #

ENTERED:

Meter Body:

Meter Body:

COMPUTER

Meter Head:

Meter Head:

LOG BOOK

Beginning Read:

Old Read:

New Read:

AMOUNT

VENDOR NAME

POTASSIUM

75.00 BAG

Not Currently

Used

TCP634T

25.97 GAL

TW

Date of Work:

5-23-12

2012

After hours  
DW 20-187  
Staff 1-8 e

Lakes Region Water Co

LRW Services

LRW Services

FE PS WP WV HV WC PC DR WG EL BH TW 175 DC LOV IM GG OFFICE  
 EB LE SS WW SKY MIT FRAN  
 CC CR DD HS MA NCV NP SR Suiss WH RV SW WC Dockham

Abbreviations explained on back of sheet!!

ED Hrs 7  
 JUSTIN Hrs  
 ADAM Hrs  
 BRAD Hrs  
 JAKE Hrs

Office Use ONLY: COMPANY ASSET? YES NO

Asset Type

93072

## Pumphouse/Sampling

- 3 Bacteria testing
- 3 Chemical Testing
- 3 L & C Sampling
- 3 Add chemicals (list below)
- 3 Check chemical pump
- 1 Check pumphouse
- 1 Plow Pumphouse

## Distribution System

- 5 Leak - System
- 5 Low pressure - System
- 5 Blow Off System
- 5 Marklocate water lines/valves
- 5 Mow Tanks
- 5 Check tanks
- 5 Read master meter
- 5 Sanitary survey

## Customers

- 7 Clean/Fix meter - Customer
- 7 Leak - Customer
- 7 Low pressure - Customer
- 7 Read meter - Billing
- 7 Read meter - FB Customer
- 7 Payment pickup
- 7 Hang tag (Non-payment)
- 7 Water off (Non-pmt/Winter/Repair)
- 7 Water on (Pmt made, Spring, Repair)

## Office

- 8 Mow Yard
- 8 Office/Shopwork
- 8 To NHDES lab
- 8 Vehicle Repair
- 9 Meter head changeover
- 9 Meter installation (NEW)
- 9 Class & Education

Work done (Room on back of form too):

Well drilling

BILL to CUSTOMER?

YES

NO

Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #				
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #				
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #				
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #				

## CUSTOMER WATER METER INFORMATION

Serial #

Serial #

ENTERED:

Meter Body:

Meter Body:

COMPUTER

Meter Head:

Meter Head:

LOG BOOK

Beginning Read:

Old Read:

New Read:

AMOUNT

VENDOR NAME

POTASSIUM

75.00 BAG

Not Currently

Used

TCP634I

25.97 GAL

TW

21-18

Public Copy

Attachment F  
DW 20 - 187

Date of Work: 5-24-12

2012

After hours 20-187  
Staff 1-8 ES

Lakes Region Water Co FE PS WP WV HV WC PC DR WG EL BH TW 175 DC LOV IM GG OFFICE  
LRW Services EB LE SS WW SKY MIT FRAN  
LRW Services CC CR DD HS MA NCV NP SR Swiss WH RV SW WC Dockham

Abbreviations explained on back of sheet!!

ED Hrs 9  
JUSTIN Hrs  
ADAM Hrs  
BRAD Hrs  
JAKE Hrs

93072

Office Use ONLY: COMPANY ASSET? YES NO

Asset Type

**Pumphouse/Sampling**

- 3 Bacteria testing
- 3 Chemical Testing
- 3 L & C Sampling
- 3 Add chemicals (list below)
- 3 Check chemical pump
- 1 Check pumphouse
- 1 Plow Pumphouse

**Distribution System**

- 5 Leak - System
- 5 Low pressure - System
- 5 Blow Off System
- 5 Mark/locate water lines/valves
- 5 Mow Tanks
- 5 Check tanks
- 5 Read master meter
- 5 Sanitary survey

**Customers**

- 7 Clean/Fix meter - Customer
- 7 Leak - Customer
- 7 Low pressure - Customer
- 7 Read meter - Billing
- 7 Read meter - FB Customer
- 7 Payment pick up
- 7 Hang tag (Non-payment)
- 7 Water off (Non-pm/Winter/Repair)
- 7 Water on (Pmt made, Spring, Repair)

**Office**

- 8 Mow Yard
- 8 Office/Shopwork
- 8 To NHDES lab
- 8 Vehicle Repair
- 9 Meter head changeover
- 9 Meter installation (NEW)
- 9 Class & Education

Work done (Room on back of form too):

Well drilling

BILL to CUSTOMER?

YES

NO

Customer:		Meter Reading		Read	Yes	No	Office Initials
Address:		Head #:			Customer charge:		
					DATE RECORDED:		
Customer:		Meter Reading		Read	Yes	No	Office Initials
Address:		Head #:			Customer charge:		
					DATE RECORDED:		
Customer:		Meter Reading		Read	Yes	No	Office Initials
Address:		Head #:			Customer charge:		
					DATE RECORDED:		
Customer:		Meter Reading		Read	Yes	No	Office Initials
Address:		Head #:			Customer charge:		
					DATE RECORDED:		

Serial #

Meter Body: \_\_\_\_\_  
Meter Head: \_\_\_\_\_  
Beginning Read: \_\_\_\_\_

Serial #

Meter Body: \_\_\_\_\_  
Meter Head: \_\_\_\_\_  
Old Read: \_\_\_\_\_ New Read: \_\_\_\_\_

ENTERED:  
COMPUTER \_\_\_\_\_  
LOG BOOK \_\_\_\_\_

**MATERIALS AND PARTS TAKEN FROM VENDORS FOR WATER SYSTEM USE**

AMOUNT ↓ VENDOR NAME ↓

POTASSIUM  
76.00 BAG

Not Currently  
Used

TCP634T  
25.97 GAL

TW

21-19

Public Copy

Attachment F

DW 20 - 187

Date of Work:

5-26-12

2012

After hours ☒ DW 20-187  
Staff 1-8 e

Lakes Region Water Co FE PS WP WV HV WC PC DR WG EL BH TW 175 DC LOV IM GG OFFICE  
 LRW Services EB LE SS WW SKY MIT FRAN  
 LRW Services CC CR DD HS MA NCV NP SR Suiss WH RV SW WC Dockham

Abbreviations explained on back of sheet!!

ED Hrs 4  
 JUSTIN Hrs \_\_\_\_\_  
 ADAM Hrs \_\_\_\_\_  
 BRAD Hrs \_\_\_\_\_  
 JAKE Hrs \_\_\_\_\_

Office Use ONLY: COMPANY ASSET? YES NO

Asset Type \_\_\_\_\_

93072

**Pumphouse/Sampling**

- \_\_\_ 3 Bacteria testing
- \_\_\_ 3 Chemical Testing
- \_\_\_ 3 L & C Sampling
- \_\_\_ 3 Add chemicals (list below)
- \_\_\_ 3 Check chemical pump
- \_\_\_ 1 Check pumphouse
- \_\_\_ 1 Plow Pumphouse

**Distribution System**

- \_\_\_ 5 Leak - System
- \_\_\_ 5 Low pressure - System
- \_\_\_ 5 Blow Off System
- \_\_\_ 5 Mark/locate water lines/valves
- \_\_\_ 5 Mow Tanks
- \_\_\_ 5 Check tanks
- \_\_\_ 5 Read master meter
- \_\_\_ 5 Sanitary survey

**Customers**

- \_\_\_ 7 Clean/Fix meter - Customer
- \_\_\_ 7 Leak - Customer
- \_\_\_ 7 Low pressure - Customer
- \_\_\_ 7 Read meter - Billing
- \_\_\_ 7 Read meter - PG Customer
- \_\_\_ 7 Payment pick up
- \_\_\_ 7 Hang tag (Non-payment)
- \_\_\_ 7 Water off (Non-pmt/Winter/Repair)
- \_\_\_ 7 Water on (Pmt made, Spring, Repair)

**Office**

- \_\_\_ 8 Mow Yard
- \_\_\_ 8 Office/Shopwork
- \_\_\_ 8 To NHDES lab
- \_\_\_ 8 Vehicle Repair
- \_\_\_ 9 Meter head changeover
- \_\_\_ 9 Meter installation (NEW)
- \_\_\_ 9 Class & Education

Work done (Room on back of form too):

WELL Drilling

BILL to CUSTOMER?

YES

NO

Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #:	DATE RECORDED:			
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #:	DATE RECORDED:			
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #:	DATE RECORDED:			
Customer:	Meter Reading	Read	Yes	No	Office Initials
Address:	Head #:	DATE RECORDED:			

Serial #

Serial #

ENTERED:

Meter Body:

Meter Head:

Beginning Read:

Meter Body:

Meter Head:

Old Read:

New Read:

COMPUTER

LOG BOOK

AMOUNT

VENDOR NAME

POTASSIUM  
76.00 BAG

Not Currently  
Used

TCP634T  
25.97 GAL TW

03/12/2013

## Year End Journal Listing

DW 20-187 Page: 1  
Staff 1-8 eLAKES REGION WATER COMPANY INC  
Period 14

Entry	Date	Posted	Description	Code Reference	Account #	Fund	Debit	Credit
1	03/12/2013		rc1 fr well (dry hole)	YE 1rwyel2-136	031801050	0	16580.86	
2	03/12/2013		rc1 to wip (dry hole)	YE 1rwyel2-136	031603072	0		16580.86
B A L A N C E							16580.86	16580.86
Total Entries			2					



**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR TEMPORARY AND PERMANENT RATES**  
**STAFF DATA REQUESTS – SET 1**

**Date Received: 05/27/21**  
**Request No. Staff 1-9**

**Date of Response: 06/24/21**  
**Witness: Leah Valladares**

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**REQUEST: Re: SPS-Permanent: Page 11, Lines 7-18; Page 16, Lines 7-20; and Schedules 3C:** Please provide supporting documentation, i.e. general ledger account detail, invoices, computations, schedules, etc., for the following proposed Organizational Expenses included on Schedules 3C:

- a) Dockham Shores Acquisition Costs - \$35,876
- b) Wildwood Acquisition Costs - \$14,664

**RESPONSE:**

Notice of Confidentiality Pursuant to Rule 203.08. The attached supporting documents include invoices for confidential legal services related to the above and unrelated confidential legal matters. The descriptions of legal services are confidential and not disclosed publicly. Disclosure of this information could result in a waiver of attorney-client privilege and harm the Company's ability to receive confidential legal advice as recognized by RSA 91-A:5, IV, by the NH Supreme Court Rules of Evidence, Rule 502 (Lawyer Client Privilege)<sup>1</sup> and Rule 1101,<sup>2</sup> and by the Supreme Court in *N.H. RTL v. Dir., N.H. Charitable Trusts Unit*, 169 N.H. 95, 104-105 (2016).<sup>3</sup>

Lakes Region has redacted descriptions of confidential legal services. An unredacted copy is being provided to Staff for its review. Notice is provided pursuant to Rule 203.08 that Lakes Region has a good faith basis for seeking confidential treatment of this information and intends to submit a motion for confidential treatment regarding such documents at or before the commencement of the hearing in this proceeding.

See attached schedules and supporting documents for GL detail for above reference Deferred Debts.

Please note that account 186.07 Dockham Shores Division should receive a Audit Adjustment of \$1,026.00 for expense incurred for Remick Acres.

The Company considered purchasing Remick Acres Water System in Tamworth attached is the invoice from Upton and Hatfield.

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<sup>1</sup> "A client has a privilege to refuse to disclose and to prevent any other person from disclosing confidential communications made for the purpose of facilitating the rendition of professional legal services"

<sup>2</sup> Rule of Privilege. The rule with respect to privileges applies at all stages of all actions, cases, and proceedings.

<sup>3</sup> "we agree with the trial court, that attorney work product, like communications protected by the attorney-client privilege, falls within the Right-to-Know Law exemption for "confidential" information. RSA 91-A:5, IV".

**Lakes Region Water Company, Inc.**  
**186.07 Misc. Def. Debt- Acquisition Exp DS & WW**  
**All Dates**

	Date	Transaction Type	Num	Name	Memo/Description	Account	Amount	Balance
18- DS		<b><u>DOCKHAM SHORES ACQUISITION COST - STAFF 1-9 a</u></b>						
	12/31/2016	Journal Entry	50	Beginning Bal	Beginning Balance	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	24,391.18	24,391.18
					2016 Stephen P St. Cyr Invoices	\$4,281.26		
					2016 Upton and Hatfield Invoices	\$18,316.24		
					Union Leader	\$508.68		
					Steven Patenaude	\$259.00		
					Dockham Shores Expense	\$23,365.18		
					System A *Remick Acres	\$1,026.00		
					2016 Beginning Balance	\$24,391.18		
	07/06/2017	Bill	7062017	Belknap County Registry of Deeds	Dockham Shores aggregated transfer taxes	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	75.00	24,466.18
	01/05/2017	Check	15445	CoBank		186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	3,000.00	27,466.18
	09/30/2017	Bill	10817	Stephen P. St. Cyr & Associates	2016 Acquisition Dockham Shores	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	16.88	27,483.06
	06/24/2018	Bill		Stephen P. St. Cyr & Associates	16-619 Cobank Loan .125	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	16.00	27,499.06
	06/28/2018	Bill	6302018	Stephen P. St. Cyr & Associates	16-619 Improvements	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	118.13	27,617.19
	01/31/2017	Bill	128154	Upton & Hatfield, LLP	15008-1 DW 16-619 DS	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	3,497.00	31,114.19
	02/28/2017	Bill	DW16-619 128763	Upton & Hatfield, LLP	Dw16-619 128763 File 151008-1	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,108.46	32,222.65
	04/30/2017	Bill	129233	Upton & Hatfield, LLP	DW16-619 Dockham shores File#151008-1	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	346.50	32,569.15
	05/31/2017	Bill		Upton & Hatfield, LLP	151008-1 16-619	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	113.00	32,682.15
	06/30/2017	Bill	129917	Upton & Hatfield, LLP	151008-1 Purchase Dockham shores	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,304.00	33,986.15
	06/30/2017	Bill	129917	Upton & Hatfield, LLP	Disbursements	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	82.40	34,068.55
	07/31/2017	Bill	130534	Upton & Hatfield, LLP	151008-1 DS	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,770.38	35,838.93
	09/30/2017	Bill	130967	Upton & Hatfield, LLP	151008-1 Teleconference ref OPC with CoBank	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	37.00	35,875.93
Total for 18- DS							\$ 35,875.93	
							Less Remick Acres	\$ 1,026.00
							Total for DS should be	\$ 36,901.93
19- WW		<b><u>WILDWOOD ACQUISITION COST - STAFF 1-9 b</u></b>						
	01/31/2018	Bill		Stephen P. St. Cyr & Associates	Wildwood .25hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	33.75	33.75
	02/28/2018	Bill		Stephen P. St. Cyr & Associates	Wildwood 2.125 hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	286.88	320.63
	03/31/2018	Bill	4142018	Stephen P. St. Cyr & Associates	Wildwood .125	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	17.00	337.63
	11/30/2018	Bill	11302018	Stephen P. St. Cyr & Associates	Wildwood discussion. .25hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	33.75	371.38
	12/31/2018	Bill	12312018	Stephen P. St. Cyr & Associates	Review of Plant schedules and purchase JE -1.375hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	185.63	557.01
	01/29/2019	Bill	1302019	Stephen P. St. Cyr & Associates	Review/Reply email re org/trans cost .25hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	35.00	592.01
	04/18/2018	Bill	2018-023A	Steve E. Patnaude, LCR	DW 17-176 Wildwood Hearing	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	185.75	777.76
	03/31/2017	Bill	128855	Upton & Hatfield, LLP	Wildwood 128855 File 170406-1	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	256.50	256.50
	05/31/2017	Bill	129541	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	76.50	333.00
	06/30/2017	Bill	129920	Upton & Hatfield, LLP	170406-1 Courtesy Discount	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	-1,000.00	-667.00
	06/30/2017	Bill	129920	Upton & Hatfield, LLP	170406-1 Disbursements	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	96.00	-571.00
	06/30/2017	Bill	129920	Upton & Hatfield, LLP	170406-1 Wildwood Water Company	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	3,406.00	2,835.00
	07/31/2017	Bill	130536	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	314.50	3,149.50
	08/31/2017	Bill	130641	Upton & Hatfield, LLP	170406-1- Wildwood Water Company	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	129.50	3,279.00
	10/31/2017	Bill	131303	Upton & Hatfield, LLP	170406-1- Wildwood purchase	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,521.00	4,800.00
	11/30/2017	Bill	131656	Upton & Hatfield, LLP	170406-1- Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,311.50	6,111.50
	12/31/2017	Bill	132020	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	148.00	6,259.50
	01/31/2018	Bill	132398	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,220.00	7,479.50
	02/28/2018	Bill	132829	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	440.00	7,919.50

DW 20-187  
Staff 1-9 a & b

03/31/2018	Bill	133145	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,860.00	9,779.50
04/30/2018	Bill	133547	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	24.42	9,803.92
05/22/2018	Bill	133832	Upton & Hatfield, LLP	170406-1 Wildwood .20hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	40.00	9,843.92
06/30/2018	Bill	134423	Upton & Hatfield, LLP	120125-1 WW closing conversatio. .15hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	29.86	9,873.78
06/30/2018	Bill	134424	Upton & Hatfield, LLP	170406-1 Wildwood 3.10 hrs	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	684.00	10,557.78
07/31/2018	Bill	134704	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	941.50	11,499.28
08/31/2018	Bill	135323	Upton & Hatfield, LLP	170406-1 Wildwood	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,021.50	12,520.78
09/30/2018	Bill	135627	Upton & Hatfield, LLP	170406-1 Wildwood Closing	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	1,277.50	13,798.28
10/29/2017	Journal Entry	WO 010		Wildwood Meeting DES	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	64.60	13,862.88
01/08/2018	Journal Entry	1062018		Wildwood Mailing of OON	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	23.25	13,886.13
Total for 19- WW						<u>\$ 14,663.89</u>	
TOTAL						<u>\$ 50,539.82</u>	

DW 20-187  
Staff 1-9 a & b

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
A/P manual reversal posted expenses to prepaid. not true prepaids		6	6/15/2016	JE9126	Reclass from Prepaid Correction	\$0.00	\$0.00	\$2,816.24	\$0.00	
St Cyr, Stephen P (rce) DW15-209 63016		6	6/30/2016	AP9286	Vendor#: 50032	\$0.00	\$2,062.50	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) 125813 150603-1 DW 15-209		6	6/30/2016	AP9315	Vendor#: 10072	\$0.00	\$3,258.00	\$0.00	\$0.00	
				Mth 6	Total	\$0.00	\$5,320.50	\$2,816.24	\$0.00	\$2,504.26
St Cyr, Stephen P DW15-209 73116		7	7/31/2016	AP9483	Vendor#: 10032	\$0.00	\$609.38	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW15-209 150603-1		7	7/31/2016	AP9506	Vendor#: 10072	\$0.00	\$846.00	\$0.00	\$0.00	
				Mth 7	Total	\$0.00	\$1,455.38	\$0.00	\$0.00	\$1,455.38
St Cyr, Stephen P (rce) DW15-509 9/2/16		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$5,765.63	\$0.00	\$0.00	
Upton & Hatfield LLP DW15-509 150603-1		8	8/31/2016	AP9591	Vendor#: 50072	\$0.00	\$2,388.25	\$0.00	\$0.00	
St Cyr, Stephen P (rce) 41016		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$40.97	\$0.00	\$0.00	
				Mth 8	Total	\$0.00	\$8,194.85	\$0.00	\$0.00	\$8,194.85
		10	10/7/2016	JE9799	RC Cyr RCE to Office exp	\$0.00	\$0.00	\$40.97	\$0.00	
Upton & Hatfield LLP (rce) 127350 DW15-209		10	10/31/2016	AP10039	Vendor#: 10072	\$0.00	\$3,460.94	\$0.00	\$0.00	
St Cyr, Stephen P September 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$1,546.88	\$0.00	\$0.00	
St Cyr, Stephen P October 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$1,359.38	\$0.00	\$0.00	
				Mth 10	Total	\$0.00	\$6,367.20	\$40.97	\$0.00	\$6,326.23
Steven E. Patenaude, CSR (rce) 2016-084		11	11/14/2016	AP10019	Vendor#: 9100	\$0.00	\$695.45	\$0.00	\$0.00	
St Cyr, Stephen P November Invoice		11	12/6/2016	AP10139	Vendor#: 10032	\$0.00	\$250.00	\$0.00	\$0.00	
Upton & Hatfield LLP DW15-209 #127675 Nov 16		11	12/20/2016	AP10213	Vendor#: 50072	\$0.00	\$468.00	\$0.00	\$0.00	
				Mth 11	Total	\$0.00	\$1,413.45	\$0.00	\$0.00	\$1,413.45
St Cyr, Stephen P Oct Invoice		12	12/9/2016	AP10156	Vendor#: 10032	\$0.00	\$0.00	\$93.75	\$0.00	
St Cyr, Stephen P Dec 2016		12	12/31/2016	AP10398	Vendor#: 10032	\$0.00	\$1,500.00	\$0.00	\$0.00	
Upton & Hatfield LLP 128075 150603-1 DW 15-209 Rate Case		12	12/31/2016	AP10431	Vendor#: 50072	\$0.00	\$144.00	\$0.00	\$0.00	
				Mth 12	Total	\$0.00	\$1,644.00	\$93.75	\$0.00	\$1,550.25
YTD Total for 50-153-186-6	Def Rate Exp DW15-209					\$0.00	\$130,116.71	\$2,950.96	\$0.00	\$127,165.75
<b>50-153-186-7</b>	Misc. Def Debits- Acquisition Costs									
YEAR FORWARD BALANCE										\$0.00
St Cyr, Stephen P 3182016		3	4/11/2016	AP8800	Vendor#: 10032	\$0.00	\$703.13	\$0.00	\$0.00	

Lakes Region Water Company, Inc.  
General Ledger Detail Transaction Report  
Fiscal Year 2016

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
					Mth 3 Total	\$0.00	\$703.13	\$0.00	\$0.00	\$703.13
Upton & Hatfield LLP 124767		4	4/18/2016	AP8817	Vendor#: 50072	\$0.00	\$2,052.00	\$0.00	\$0.00	
Reclass April Accounting Expense		4	4/30/2016	JE9143	Reclass Accounting Expense	\$0.00	\$0.00	\$375.00	\$0.00	
DS Steve StCyr April Expense		4	4/30/2016	JE9143	DS April Expense	\$0.00	\$156.25	\$0.00	\$0.00	
DS Steve StCyr March Expense		4	4/30/2016	JE9143	Reclass DS March Expense	\$0.00	\$0.00	\$703.13	\$0.00	
DS Steve StCyr March Expense		4	4/30/2016	JE9143	Reclass of DS March Expense	\$0.00	\$671.88	\$0.00	\$0.00	
Upton & Hatfield LLP 124968		4	5/13/2016	AP8963	Vendor#: 50072	\$0.00	\$1,026.00	\$0.00	\$0.00	
St Cyr, Stephen P (rce) RCA&B43016		4	5/13/2016	AP8963	Vendor#: 50032	\$0.00	\$375.00	\$0.00	\$0.00	
Upton & Hatfield LLP 124967		4	5/13/2016	AP8963	Vendor#: 50072	\$0.00	\$2,691.00	\$0.00	\$0.00	
					Mth 4 Total	\$0.00	\$6,972.13	\$1,078.13	\$0.00	\$5,894.00
St Cyr, Stephen P DS1605		5	5/31/2016	AP9090	Vendor#: 10032	\$0.00	\$1,093.75	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW16-619 125497 File 151008-1		5	5/31/2016	AP9115	Vendor#: 10072	\$0.00	\$2,743.50	\$0.00	\$0.00	
Actual DS Acquisition Expense		5	5/31/2016	JE9144	Reclass frm 50-155-181-3 Cobank	\$0.00	\$218.75	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$4,056.00	\$0.00	\$0.00	\$4,056.00
Reclass to DS Acquisition		6	6/14/2016	JE9116	UH File#151008-1	\$0.00	\$838.50	\$0.00	\$0.00	
Reclass to DS Acquisition		6	6/14/2016	JE9117	Reversed JE-9116	\$0.00	\$0.00	\$838.50	\$0.00	
Reclass from General Law Expense		6	6/14/2016	JE9123	UH File #151008-1	\$0.00	\$838.50	\$0.00	\$0.00	
Union Leader Corp. 152675		6	6/30/2016	AP9286	Vendor#: 10024	\$0.00	\$508.68	\$0.00	\$0.00	
St Cyr, Stephen P DW16-619 DS 63016		6	6/30/2016	AP9286	Vendor#: 10032	\$0.00	\$93.75	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) 125814 151008-1 DW16-619		6	6/30/2016	AP9315	Vendor#: 10072	\$0.00	\$556.63	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$2,836.06	\$838.50	\$0.00	\$1,997.56
St Cyr, Stephen P DW16-619 73116		7	7/31/2016	AP9483	Vendor#: 10032	\$0.00	\$578.12	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW16-619 151008-1		7	7/31/2016	AP9506	Vendor#: 10072	\$0.00	\$3,512.00	\$0.00	\$0.00	
					Mth 7 Total	\$0.00	\$4,090.12	\$0.00	\$0.00	\$4,090.12
St Cyr, Stephen P (rce) DS DW16-619 9/2/16		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$484.37	\$0.00	\$0.00	
Upton & Hatfield LLP DW16-619 151008-1		8	8/31/2016	AP9591	Vendor#: 50072	\$0.00	\$1,023.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$1,507.37	\$0.00	\$0.00	\$1,507.37

Lakes Region Water Company, Inc.  
General Ledger Detail Transaction Report  
Fiscal Year 2016

Account Number	Account Description		AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
Upton & Hatfield LLP 127359 DW16-619	10	10/31/2016	AP10039	Vendor#:	50072		\$0.00	\$2,788.29	\$0.00	\$0.00	
St Cyr, Stephen P September 2016	10	10/31/2016	AP9982	Vendor#:	10032		\$0.00	\$62.50	\$0.00	\$0.00	
St Cyr, Stephen P October 2016	10	10/31/2016	AP9982	Vendor#:	10032		\$0.00	\$765.63	\$0.00	\$0.00	
				Mth 10	Total		\$0.00	\$3,616.42	\$0.00	\$0.00	\$3,616.42
Steven E. Patenaude, CSR (rce) 2016-083A	11	11/14/2016	AP10019	Vendor#:	9100		\$0.00	\$259.00	\$0.00	\$0.00	
St Cyr, Stephen P November Invoice	11	12/6/2016	AP10139	Vendor#:	10032		\$0.00	\$109.38	\$0.00	\$0.00	
Upton & Hatfield LLP DW16-619 # 127676	11	12/20/2016	AP10213	Vendor#:	50072		\$0.00	\$600.00	\$0.00	\$0.00	
				Mth 11	Total		\$0.00	\$968.38	\$0.00	\$0.00	\$968.38
St Cyr, Stephen P Dec 2016	12	12/31/2016	AP10398	Vendor#:	10032		\$0.00	\$46.88	\$0.00	\$0.00	
Upton & Hatfield LLP 128076 151008-1 Dockham Shores Title work	12	12/31/2016	AP10431	Vendor#:	50072		\$0.00	\$1,511.32	\$0.00	\$0.00	
				Mth 12	Total		\$0.00	\$1,558.20	\$0.00	\$0.00	\$1,558.20
YTD Total for 50-153-186-7				Misc. Def Debits- Acquisition Costs			\$0.00	\$26,307.81	\$1,916.63	\$0.00	\$24,391.18
<b>50-155-181-1</b>				Unamort. Debt Exp - Cobank IM							
YEAR FORWARD BALANCE											\$19,536.35
Rebuild YF Journal	1	1/1/2015	YF1-7				\$0.00	\$19,536.35	\$0.00	\$0.00	
				Mth 1	Total		\$0.00	\$19,536.35	\$0.00	\$0.00	\$19,536.35
To record Unamortized Debt Discount 2016	13	12/31/2016	JE10701	F-25 Unamort Debt Discount			\$0.00	\$0.00	\$926.00	\$0.00	
To record Unamortized Debt Discount 2016 Mt Roberts	13	12/31/2016	JE10701	F-25 Unamort Debt Discount			\$0.00	\$0.00	\$6,148.00	\$0.00	
				Mth 13	Total		\$0.00	\$0.00	\$7,074.00	\$0.00	(\$7,074.00)
YTD Total for 50-155-181-1				Unamort. Debt Exp - Cobank IM			\$0.00	\$19,536.35	\$7,074.00	\$0.00	\$12,462.35
<b>50-155-181-2</b>				Unamort. Debt Exp - Cobank Refinance							
YEAR FORWARD BALANCE											\$5,439.88
Rebuild YF Journal	1	1/1/2015	YF1-7				\$0.00	\$5,439.88	\$0.00	\$0.00	
				Mth 1	Total		\$0.00	\$5,439.88	\$0.00	\$0.00	\$5,439.88
To record Unamortized Debt Discount 2016	13	12/31/2016	JE10701	F-25 Unamort Debt Discount			\$0.00	\$0.00	\$400.00	\$0.00	
				Mth 13	Total		\$0.00	\$0.00	\$400.00	\$0.00	(\$400.00)
YTD Total for 50-155-181-2				Unamort. Debt Exp - Cobank Refinance			\$0.00	\$5,439.88	\$400.00	\$0.00	\$5,039.88
<b>50-155-181-3</b>				Unamot. Debt Exp- Cobank (Step 2)							
YEAR FORWARD BALANCE											\$0.00

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 124968  
April 30, 2016  
File #: 160216-1

RE: Remick Acres

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:		\$0.00
02-01-16	JCR Telephone conference with T. Mason re: acquisition of Remick Acres system in Tamworth. Email correspondence to staff re: conflict check.	0.20	
04-05-16	JCR Telephone conference with Cindy Taylor re: options to acquire Remick Acres. Prepare email to Staff re: options for rate case amendment, request recommendation. Telephone conference with D. Wearner of Laconia Housing re: standard measures used by NHHFA and HUD. Telephone conference with B. Frost re: standard definition and terms that could be incorporated into a tariff. Email options to Staff. Forward to Company.	2.50	
04-05-16	JCR Research low income rate options; review PUC decision in gas dockets; electric dockets; water cases.	1.50	
04-11-16	JCR Telephone conference with Staff and Lakes Region re: acquisition of water system. Review options. Follow up conference with company. Telephone conference with T. Mason re: options.	1.50	
	TOTAL HOURS:	5.70	
	TOTAL PROFESSIONAL SERVICES:		\$1,026.00
	TOTAL STATEMENT:		\$1,026.00
	TOTAL - OUTSTANDING:		\$1,026.00 ✓

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

50072  
50-153486-7

DW 20-189  
Staff 1-9 a



1/29/2020 11:50 AM

\*\*\*\*\*8536

Paycom Software Order of 824721740 Bank of New Hampshire 211740274 7/7/2017	
TRANSACTION 4029540	
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE	
ITEM # 80790	
Security Features: Protection VOID Protects Microprint Secure 7 Senses Anti-collusion	Results of document alteration: A 100% match, the document contains security features The document's background contains a colored direct background. The word VOID appears upon an or second Small 100% match under a black signature, this residue is in a highly, no letters appear as a soft copy of a scanned residue of Voided Document, no change on back of print An 2.5% background match on back of the document has a 45% match
* FIDELITY RESERVE BOARD OF GOVERNORS MEET 2017 *	

Transaction Type: History



DO NOT STAPLE

New Hampshire  
Department of  
Revenue Administration

CD-57-P



## REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE PURCHASER (GRANTEE)

<b>STEP 1 - PURCHASER</b>		Grantee / Assignee / Transferee		(use new mailing address)	
Entity Type - (Check One):	Individual	Joint	Partnership	<input checked="" type="checkbox"/> Corporation	Trust
				LLC	
				<input checked="" type="checkbox"/> Original Return Amended Return	
Last Name / Entity		First Name		FEIN / SSN	
LAKES REGION WATER CO., INC.				020316484	
Last Name / Entity		First Name		FEIN / SSN	
Street No.	Street Name	Apt / Unit		Phone Number	
	P.O. BOX 389			6034762348	
City	State	Zip Code + 4 (or Canadian Postal Code)			
MOULTONBOROUGH	NH	03254			

<b>STEP 2 - SELLER</b>	Grantor / Assignor / Transferor
Last Name / Entity	First Name
COLIN AND MARY ROBERTSON FAMILY TRUST	
Last Name / Entity	First Name
DOCKHAM SHORES ESTATES WATER COMPANY INC	

## STEP 3 - REAL ESTATE

Municipality	County	
GILFORD	BELKNAP	
Street No.	Street Name	Apt / Unit
	DOCKHAM SHORES	
Multi Town Sale?	If Yes, list municipalities:	
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		

## STEP 4 - DEED

Transfer Date	Recording Date	Book No.	Page No.
Deed Type (Check one):	Warranty <input checked="" type="checkbox"/> Quitclaim	Mortgage	Sheriffs
	Commissioner's	Fiduciary	Probate
			Tax
			In Lieu of Foreclosure
			Foreclosure

New Hampshire  
Department of  
Revenue Administration

CD-57-P



0CD57P1521862

**REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE PURCHASER (GRANTEE)****STEP 5 - TAX AMOUNT**

a) Full price or consideration for the real estate	5 0 0 0 . 0 0
b) Divide Line 5(a) by \$100	5 0 . 0 0
c) Tax rate per \$100 at time of transfer	0 . 7 5
d) Subtotal of Purchaser's tax (Minimum of \$20 for all considerations \$4,000 or less, per RSA 78-B:1)	3 7 . 5 0
e) Total tax paid to County on behalf of Seller and Purchaser	7 5 . 0 0

Are you claiming tax  
exemption under  
RSA 78-B:2?Yes ☐ No ☒DO NOT file form CD-57-P for transfers specifically exempted from taxation under RSA 78-B:2, except transfers exempted by  
RSA 78-B:2, IX. Form CD-57-P must be filed for non-contractual transfers although exempted under RSA 78-B:2, IX.**STEP 6 - TAXPAYER'S SIGNATURE & INFORMATION (Purchaser's Signature is Required)**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.

Purchaser 1 Signature

Purchaser 1 Printed Name

THOMAS MASON, PRESIDENT

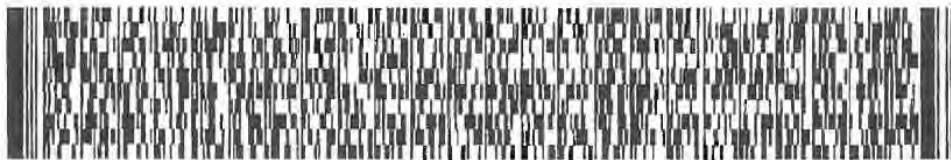
MMDDYYYY

07 - 06 2017

Purchaser 2 Signature

MMDDYYYY

Purchaser 2 Printed Name



e57b3a80-66af-40ae-8382-0150502937a4

New Hampshire  
Department of  
Revenue Administration

CD-57-P

**REAL ESTATE TRANSFER TAX DECLARATION OF CONSIDERATION REAL ESTATE PURCHASER (GRANTEE)**  
**SIGNATURE PAGE****STEP 7 - PREPARER'S SIGNATURE & INFORMATION (If prepared by someone other than the Purchaser)**

☒ **Power of Attorney (POA):** By checking this box and signing Step 6, you authorize the preparer listed on this return to act on your behalf for this return only, including entering the book and page numbers and filing this return electronically.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

Preparer's Signature (if other than taxpayer)

MMDDYYYY

07082017

Preparer's Printed Name (required if POA box is checked)

PETER W. LEBERMAN

Entity

UPTON &amp; HATFIELD, LLP

Last Name

First Name

Street No.

Street Name

Apt / Unit

Phone Number

8

SCHOOL STREET

6 0 3 4 6 4 5 5 7 8

City

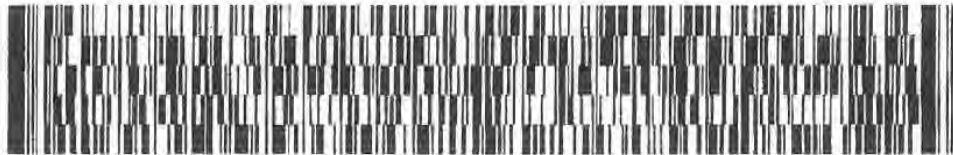
State

Zip Code + 4 (or Canadian Postal Code)

HILLSBOROUGH

NH

0 3 2 4 4 - 4 8 7 4



13072510-0000-4000-0000-000000000000

1/29/2020

DW 20-189  
Staff 1-9 a





## Bank of New Hampshire

### Operating Account

8536

1/29/2020 11:49 AM

	<b>LAKE REGION WATER CO., INC.</b> VENDOR ACCOUNT P.O. BOX 389 MOUTONBOROUGH, NH 03254	BANK OF NEW HAMPSHIRE New Hampshire's local bank 54-7027/2117	15445
		DATE	CHECK NO.
		1/5/2017	15445
			CHECK AMOUNT
			\$3,000.00
<b>PAY</b> Exactly **THREE THOUSAND AND 00/100 dollars*****			
To the Order of	CoBank ACB Legal Loan Processing Closing 6340 S.Fiddlers Green Circle Greenwood Village CO 80111		
	<i>167</i> PER ENCL. ONE		
	 AUTHORIZED SIGNATURE		
1015445 1211770271 82459853 61			

ENDORSE HEREBY TO THE ACT OF THE  
UNITED STATES OF AMERICA  
DENVER CO 80203  
Acct #1018129819  
Doc Num.: 900167  
REGISTERED MAIL HERETOFORE 20170119  
Date: 20170119

DO NOT WRITE STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FEDERAL INSTITUTION USE

ITEM # 80780

SECURITY FEATURES:

Paper: 100% cotton  
WCD Protection  
Ink: Permanent  
Starry Screen  
Faint Watermark  
Held at 45° Ang.

Results of document attention:  
After turning the document over, it contains security features.  
The first of these features is a watermark. The word "100%" appears deep in the paper.  
Secondly, there is a starry screen pattern.  
Thirdly, there is a faint watermark of George Washington.  
Fourthly, there is a permanent ink stamp on the back of the document.  
Finally, there is a held at 45° angle feature.

\* FEDERAL RESERVE BOARD OF GOVERNING REG. CC \*

**Amount: -3000.00**

**Description:** CHECK

**Check Number: 15445**

**Posted Date:** 1/20/2017

Transaction Type: History





6340 S. Fiddlers Green Circle  
Greenwood Village, CO 80111  
800-542-8072  
www.cobank.com

Invoice

Billing Date: November 8, 2016  
Customer Number: 00086205  
Customer Name: LAKES REGION WATER CO., INC.  
Customer Address: P.O. Box 389  
City/State/Zip: Moultonboro, New Hampshire 03254

---

**Billing Detail**

---

<u>Loan Origination Fee</u>	<u>\$3,000.00</u>
Agreement Number	<u>RI1213T04</u>
<b>Total:</b>	<u>\$3,000.00</u>

---

PLEASE BE SURE TO INDICATE YOUR METHOD OF PAYMENT

---

☒ By Check      ☐ By Wire

**AMOUNT DUE UPON EXECUTION OF AGREEMENT(S) DETAILED ABOVE. PLEASE BE SURE TO INDICATE YOUR METHOD OF PAYMENT.**

---

Remit to: Legal Loan Processing Closing  
CoBank, ACB  
6340 S. Fiddlers Green Circle  
Greenwood Village, Colorado 80111

Please complete and return this copy



Loan No. RI1230T04

**PROMISSORY NOTE AND MULTIPLE ADVANCE TERM LOAN SUPPLEMENT**

**THIS PROMISSORY NOTE AND MULTIPLE ADVANCE TERM LOAN SUPPLEMENT** ("Supplement") to the Master Loan Agreement dated June 16, 2014 ("MLA"), is entered into as of November 8, 2016 between **COBANK, ACB**, a federally-chartered instrumentality of the United States ("CoBank"), and **LAKES REGION WATER CO., INC.**, Moultonboro, New Hampshire, a corporation (together with its permitted successors and assigns, the "Company"). Capitalized terms not otherwise defined in this Supplement will have the meanings set forth in the MLA.

**SECTION 1. MULTIPLE ADVANCE TERM COMMITMENT.** On the terms and conditions set forth in the MLA and this Supplement, CoBank agrees to make loans to the Company from time to time during the period set forth below in an aggregate principal amount not to exceed \$135,000.00 (the "Commitment"). Under the Commitment, amounts borrowed and later repaid may not be re-borrowed.

**SECTION 2. PURPOSE.** The purpose of the Commitment is to finance the acquisition of the utility assets and franchise of Dockham Shores Estates Water Co., Inc. and related closing costs, and capital expenditures for construction of improvements to the system required for safe operations.

**SECTION 3. TERM.** The term of the Commitment will be from the date hereof, up to 12:00 p.m. Denver, Colorado time on August 20, 2017 (the "Term Expiration Date"), or on such later date as CoBank may, in its sole discretion, authorize in writing.

**SECTION 4. LIMITS ON ADVANCES, AVAILABILITY, ETC.** The loans will be made available as provided in Section 2 of the MLA.

**SECTION 5. INTEREST.** The Company agrees to pay interest on the unpaid balance of the loan(s) in accordance with the following interest rate option(s):

(A) **Weekly Quoted Variable Rate.** At a rate per annum equal at all times to the rate of interest established by CoBank on the first Business Day of each week. The rate established by CoBank will be effective until the first Business Day of the next week. Each change in the rate will be applicable to all balances subject to this option and information about the then current rate will be made available upon telephonic request.

(B) **Quoted Rate.** At a fixed rate per annum to be quoted by CoBank in its sole discretion in each instance. Under this option, rates may be fixed on such balances and for such periods, as may be agreeable to CoBank in its sole discretion in each instance, provided that: (1) the minimum fixed period will be 180 days; (2) amounts may be fixed in an amount not less than \$50,000.00; and (3) the maximum number of fixes in place at any one time will be five.

The Company will select the applicable rate option at the time it requests a loan hereunder and may, subject to the limitations set forth above, elect to convert balances bearing interest at the variable rate option to one of the fixed rate options. If the Company fails to elect an interest rate option, interest will accrue at the variable interest rate option. Upon the expiration of any fixed rate period, interest will automatically accrue at the variable rate option unless the amount fixed is repaid or fixed for an additional period in accordance with the terms hereof. Notwithstanding the foregoing, rates may not be fixed for

**LAKES REGION WATER CO., INC.**  
Moultonboro, New Hampshire  
Supplement No. RI1230T04

periods expiring after the maturity date of the loans and rates may not be fixed in such a manner as to cause the Company to have to break any fixed rate balance in order to pay any installment of principal. All elections provided for herein will be made telephonically or in writing and must be received by 12:00 p.m. Denver, Colorado time. Interest will be calculated on the actual number of days each loan is outstanding on the basis of a year consisting of 360 days and will be payable monthly in arrears by the 20th day of the following month or on such other day as CoBank will require in a written notice to the Company ("**Interest Payment Date**").

**SECTION 6. PROMISSORY NOTE.** The Company promises to repay the unpaid principal balance of the loans in 240 consecutive, monthly installments, payable on the 20th day of each month, with the first installment due on October 20, 2017, and the last installment due on September 20, 2037. The amount of each installment will be the same principal amount that would be required to be repaid if the loan(s) were scheduled to be repaid in level payments of principal and interest and such schedule was calculated utilizing the rate of interest in effect on the Term Expiration Date. Principal due on the first payment date will constitute a month's amortization, regardless of any partial month's interest due in accordance with the provisions set forth herein.

In addition to the above, the Company promises to pay interest on the unpaid principal balance of the loans at the times and in accordance with the provisions set forth herein.

**SECTION 7. PREPAYMENT.** Subject to the broken funding surcharge provision of the MLA, the Company may, on one Business Day's prior written notice, prepay all or any portion of the loan(s). Unless otherwise agreed by CoBank, all prepayments will be applied to principal installments in the inverse order of their maturity and to such balances, fixed or variable, as CoBank will specify.

**SECTION 8. SECURITY.** The Company's obligations hereunder and, to the extent related hereto, under the MLA, will be secured as provided in Section 4 of the MLA or in a closing instruction letter signed by the parties (an "**Instruction Letter**").

**SECTION 9. FEES.**

(A) **Loan Origination Fee.** In consideration of the Commitment, the Company agrees to pay to CoBank on the execution hereof a loan origination fee in the amount of \$3,000.00.

**SIGNATURE PAGE FOLLOWS**

LAKES REGION WATER CO., INC.  
Moultonboro, New Hampshire  
Supplement No. RI1230T04

**SIGNATURE PAGE TO SUPPLEMENT**

**IN WITNESS WHEREOF**, the parties have caused this Supplement to the MLA to be executed by their duly authorized officer(s).

**COBANK, ACB**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**LAKES REGION WATER CO., INC.**

By: Thomas Maxson

Name: Thomas Maxson

Title: President



**UNION LEADER CORPORATION**P O BOX 9513  
MANCHESTER NH 03108-9513(603)668-4321  
FAX (603)314-0132  
FED ID # 02-0212933**ADVERTISING INVOICE AND STATEMENT**

*Paid 7/14/16 ✓ 15190*

1 BILLING PERIOD		2 ADVERTISER / CLIENT NAME	
06/01/2016 - 06/30/2016		LAKES REGION WATER CO INC	
23 TOTAL AMOUNT DUE	*UNAPPLIED AMOUNT	3 TERMS OF PAYMENT	
508.68	0.00	Net 30 Days	
21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS	Over 90 DAYS
508.68	0.00	0.00	0.00
4 PAGE NUMBER	5 BILLING DATE	6 BILLED ACCOUNT NUMBER	7 ADVERTISER/CLIENT NUMBER
1	06/30/2016	152675	152675

8 BILLED ACCOUNT NAME AND ADDRESS	9
LAKES REGION WATER CO INC ATTN: TARYN ZAMBOURAS PO BOX 389 MOULTONBOROUGH NH 03254	JUL 16 2016

10 DATE	11 NEWSPAPER REFERENCE	12 13 14 DESCRIPTION-OTHER COMMENTS/CHARGES	15 16 SAU SIZE BILLED UNITS	17 18 TIMES RUN RATE	19 ACTIVITY	20 TOTAL
06/16/2016	Ad: 1874470	UL LEGALS CL DW 16-619 [06/16/16]	1x18.111	1 LEGAL14	508.68	508.68
		Balance Due:				508.68
		10024/152675 Dockham 50-153-186-7 (L)				

ONLY ITEMS PUBLISHED THIS MONTH APPEAR ON THIS BILL

**STATEMENT OF ACCOUNT**

## AGING OF PAST DUE AMOUNTS

21 CURRENT NET AMOUNT DUE	22 30 DAYS	60 DAYS
508.68	0.00	0.00

OVER 90 DAYS	*UNAPPLIED AMOUNT	23 TOTAL AMOUNT DUE
0.00	0.00	508.68

**UNION LEADER CORPORATION**

(603)668-4321

\*UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 INVOICE NUMBER	25 BILLING PERIOD	26 BILLED ACCOUNT NUMBER	27 ADVERTISER/CLIENT NUMBER	28 ADVERTISER/CLIENT NAME
063016	06/01/2016 - 06/30/2016	152675	152675	LAKES REGION WATER CO INC

110000001526754 063016 00000001526750600 00000050868

03/29	Prepare for conf call; Prepare for tach ses; Prepare sum of issues; Prepare email re: same; Review var emails re: conf call; Part in conf call; Prepare for tech ses; Review / Reply to email re: key RC issues	3.75	
03/30	Participate in tech sess; Talk w/Tim re: same	5.25	
03/31	Review / Reply to email re: Asset to Motion ...	0.25	
Total		14.625	X 125
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.		1,828.13
<u>2016 System A / System B / Offices</u> 5032/50-153-186-6 L			
03/02	Talk w/Tom re: Purch; Review PUC website re: PUC Ann Rep; Review PUC Ann Rep; Prepre mod YE RB; Prepare NPV; Review same; Prepare email re: same	1.00	
03/03	Prepare email re: system A & B & off; Review email re: conf agr; Review Email 2014 tax return; Review email re: conf agr	0.75	
03/04	Review emails; Prepare reply re: B/S, P&L, GL, etc.	0.50	
03/07	Talk w/Justin re: Purch; Prepare email to accountant re: 2015 B/S, P&L, GL, etc.	0.50	
03/08	Review / Reply to email re: 2015 fin'l data	0.25	
03/16	Review email; Review WTB; Review depr sch; Prepare F/S; Prepare I/S; Prepare email re: same	1.25	
03/17	Review email; Review sup files; Review Form 1120S; Review PUC Ann Rep; Prepare email re; same; Review email re: QBs / PUC Ann Rep	0.625	
03/18	Review email to CoBank re: financing; Talk w/Justin re: same	0.75	
Total		5.625	X 125
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B		703.13
Grand Total	10032/50-153-186-7 L	33.625	X 125

SPSt. Cyr  
04/10/16

4,203.13

Correction~~\$ 6,111.88 - 501531867-25~~

.25 \$ 31.25 - 50003191238 1,671.87 ✓  
 See DE9143 1,828.13  
 703.13  


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 4,203.125  
 4,203.13  
 40.97  


---

 4,244.10

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
04/05	Review email re: Motion; Review Motion	0.75
04/07	Review var emails re: POASI / HV	0.25
04/08	Talk w/Justin re: rates for system B; Review var emails re: same	0.50
04/10	Review status of case; Talk w/Tom; Talk w/Justin	1.50
04/20	Talk w/Tom Re: ROE / RC; Review var emails re: ROE	0.50
04/21	Review updated draft of Agr; Prepare email re: system A, etc. Prepare email re: financing	0.75
04/29	Talk w/Justin re: CapEx / Fin & Tech Ses 50032 / RC43016	0.25
Total		4.50
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case. 50-153-186-6	
<u>2016 System A / System B / Offices</u>		
04/04	Talk w/Tom re: spec cont	0.25
04/11	Prep for & part in conf call w/Staff re: system B; Talk w/Leah re: same	0.75
04/15	Review cover letter & petition re: vehicle	0.25
04/25	Review var emails re: CoBank Fin / conf call	0.25
04/26	Part in conf call w/CoBank; Talk w/Leah	1.00
04/27	Talk w/Justin re: sch of assets; Review 2015 B/S & P&L; Review 2015 PUC Ann Rep; Prepare email re: same	0.50
Total		3.00
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B 50032	
<u>Grand Total</u>	50-153-186-7 / RC A & B 43016	7.50

SPSt. Cyr  
05/14/16



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stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
05/02	Talk w/Tom re: Tech ses; Prepare for tech ses	1.75
05/03	Participate in tech ses; Talk w/Tom	3.75
05/16	Talk w/Tom re: status	0.25
05/17	Review / Reply to email re: 5/27 submission; Review tech ses notes; Talk w/Justin re: same	0.75
05/18	Review / Redo proposed letter re: 5/3 tech ses	0.50
05/19	Review perm rate sch w/o AFUDC, etc.	3.00
05/23	Prepare step adj for DS, WMG, WC & Office	4.25
05/25	Review / Finalize revised perm rate sch w/o AFUDC, etc; Review / Finalize Step inc; Review Justin's email re: step inc; Prepare perm rate sch w/o AFUDC ... DS, etc; Review / Update perm rate sch w/o AFUDC ... DS, etc	5.50
05/26	Review / Update perm rate sch w/o AFUDC ... DS, etc.; Prep for / Part in conf call	3.00
05/27	Review email re: tech ses	0.25
05/31	Talk w/Justin re: var sch	<u>0.25</u>
Total		<u>23.25</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
05/19	Review 2015 PUC Ann Rep; Prepare fin sch	1.50
05/20	Prepare / Review fin sch; Prepare email re: add'l info; Prepare email re: fin costs	1.50
05/25	Review / Finalize fin sch; Review DS resp; Review Leah's comments; Review Justin's email re: petition	2.50
05/26	Talk w/Tom; Talk w/Justin; Review / Comment on pet; Review fin sch; Prep for / Part in conf call	2.75
05/27	Revise SPS-4; Review / Comment on pet; Reply to var emails; Review email re: CoBank; Update pet re: same; Reply to email re: same; Talk w/Leah; Review exh D; Prepare email re: "final" ver fin sch	1.75
05/31	Review / Reply to email re: RB; Talk w/Justin re: pet	<u>0.50</u>
Total		<u>10.50</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores	
<u>Grand Total</u>		33.75

SPSt. Cyr  
06/04/16

50-153-186-6 \$ 2906.25  
50-153-186-7 \$ 1093.75  
50-153-186-8 \$ 218.75  
\$ 4218.75

RC1605  
DS1605  
DS081605

33.75

4218.75

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COPY

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
05/02	Talk w/Tom re: Tech ses; Prepare for tech ses	1.75
05/03	Participate in tech ses; Talk w/Tom	3.75
05/16	Talk w/Tom re: status	0.25
05/17	Review / Reply to email re: 5/27 submission; Review tech ses notes; Talk w/Justin re: same	0.75
05/18	Review / Redo proposed letter re: 5/3 tech ses	0.50
05/19	Review perm rate sch w/o AFUDC, etc.	3.00
05/23	Prepare step adj for DS, WMG, WC & Office	4.25
05/25	Review / Finalize revised perm rate sch w/o AFUDC, etc; Review / Finalize Step inc; Review Justin's email re: step inc; Prepare perm rate sch w/o AFUDC ... DS, etc; Review / Update perm rate sch w/o AFUDC ... DS, etc	5.50
05/26	Review / Update perm rate sch w/o AFUDC ... DS, etc.; Prep for / Part in conf call	3.00
05/27	Review email re: tech ses	0.25
05/31	Talk w/Justin re: var sch	0.25
Total		<u>23.25</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
05/19	Review 2015 PUC Ann Rep; Prepare fin sch	1.50
05/20	Prepare / Review fin sch; Prepare email re: add'l info; Prepare email re: fin costs	1.50
05/25	Review / Finalize fin sch; Review DS resp; Review Leah's comments; Review Justin's email re: petition	2.50
05/26	Talk w/Tom; Talk w/Justin; Review / Comment on pet; Review fin sch; Prep for / Part in conf call	2.75
05/27	Revise SPS-4; Review / Comment on pet; Reply to var emails; Review email re: CoBank; Update pet re: same; Reply to email re: same; Talk w/Leah; Review exh D; Prepare email re: "final" ver fin sch	1.75
05/31	Review / Reply to email re: RB; Talk w/Justin re: pet	0.50
Total		<u>10.50</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
<u>Grand Total</u>		<u>33.75</u>

SPSt. Cyr  
06/04/16

X 125 1312.50

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stephenpstcyr@yahoo.com

Date	Description	Hours
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
06/02	Talk w/Tom re: Tech ses; Talk w/Justin re: same	0.50
06/03	Review Jayson's email; Review proc sch; make adj for 2014 ½ yr depr exp on Mt R equip AFUDC; Review / Reply to email re: same	1.25
06/06	Prepare agenda; Prepare email re: same; Review Jayson's email; re: 2015 depr exp; Review adj for same; Review all sch; Make adj; Review al sch Prepare email re: same	3.25
06/07	Prepare email re: distr list; Review / Reply to same; Review var emails re: revised perm rate sch; Talk w/Tom re: payroll, etc.; Talk w/Justin re: tech ses; Talk w/Leah re: same; Review email; Review letter re: legal fees	1.50
06/08	Prepare for, participate and discuss tech ses	6.00
06/09	Review PUC letter re: proc sch; Talk w/Tom re: tech ses; Talk w/Leah re: Mt. R land	1.25
06/13	Talk w/Tom re: ROE	0.25
06/17	Review Co. respo to DR Set #4; Review Co. resp to DR Set #5	0.75
06/20	Talk w/Tom re: ROE	0.25
06/22	Review IMPOA DRs	0.25
06/23	Review Co. resp to IMPOA DRs; Prepare email re: same	0.50
06/24	Prepare email re: ROE; Review RoE data	0.50
06/28	Review / forward email to Tom re: ROE; Review / Reply to email re: same	<u>0.25</u>
Total		<u>16.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
06/17	Review 3/16 & 4/16 inv re: sys A / sys B / office	0.50
06/20	Talk w/Justin re; Dockham	<u>0.25</u>
Total		<u>0.75</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
Grand Total		<u>17.25</u>

SPSt. Cyr  
07/09/16

Project  
DW-15209 6301  
50-153-186-6  
\$ 2062.50  
DW-16-619 630  
Dockham Shores.  
\$ 93.75  
50-153-186-7

2156.25



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10032 | DW 15-209 73116

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
07/06	Review Co. resp to OCA DRs; Prepare email re: same; Draft/Review Co. resp to IMPOA DRs; Prepare email re: same; Prepare rev req for step; Review same; Prepare email re: same	2.75
07/07	Talk w/Leah re: DRs; Talk w/Justin re: DRs; Review var emails re: DRs	1.125
07/11	Talk w/Tom re: ROE	0.125
07/14	Review email re: ROE; Prepare email re: ROE / Expert	0.50
07/22	F/U on email re: ROE	0.25
07/26	Talk w/Tom re: ROE	<u>0.125</u>
Total		<u>4.875</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
07/07	Talk w/Justin re: Dockham; Review email re: proc sch	0.375
07/11	Talk w/Tom re: prehearing conf / tech sess	0.125
07/22	Review proc sch; Prepare email re: DRs	0.25
07/25	Review OCA DRs; Prepare email re: same; Review Staff DRs; Review SPS-5 Prel Calc of Rev Req; Prepare email re: same	0.75
07/26	Talk w/Tom re: DRs	0.125
07/28	Review Staff DRs 3 & 4; Review Dockham's 2015 PUC Ann Rep; Talk w/Leah re: same	1.00
07/29	Review Staff 1-2; Review acct / fin sch; Draft resp; Review Leah's email re: Dock's resp; Review w/Dock's resp; Prepare email re: same; Review email re: RC exp; Review 2015 PUC Ann Rep; Reply to email re: same; Review var emails; Review email re: docs, RC exp, meters & town	2.00
Total		<u>4.625</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores	
<u>Grand Total</u>		<u>9.50</u>

SPSt. Cyr  
08/06/16

10032 | DW 16-619 73116

2016 Dockham Shores

08/02	Talk w/Justin re: Staff 1-2; Review add'l resp; Review updated Co resp; Prepare email re: Staff 1-4b	0.625
08/03	Review Co resp to Staff DRs v4; Prepare email re: same; Review var emails; Review Co resp to Staff DRs v5; Review email re: Co resp	2.00
08/29	Review proc sch; Review status	0.25
08/31	Participate in tech ses / set conf	1.00
Total		<u>3.875</u>

Note: Please charge these costs to new account, PUC Acct. 186, 2016  
Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for  
Dockham Shores

Grand Total 50.00

SPSt. Cyr  
09/02/16

DS DW 16--619  
50-153-186-7

3.875  
125  

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484.37



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COPY

Date	Description	Hours
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
09/01	Talk w/Tom re: Step 2 costs; Prepare loan amort sch; Prepare email re: annual Loan pay vs rev req; Review email re: revised sch	0.75
09/12	Talk w/Leah re; conf call	0.25
09/13	Talk w/Tom re step 2 fin / debt / equity	0.25
09/14	Prep for and part in conf call /Co, Staff & OCA re: step 2; Talk w/Leah; Prepare loan amort sch	1.75
09/16	Review Step 2 costs; Prepare step 2 sch; Prepare email re: details; Prepare email re: sch; Talk w/Leah re: updated data	1.50
09/19	Review var emails; Update Jayson's sch; Talk w/Leah; Review same; Prepare email re: cost / serv; Review / Reply to email re: typo & size of serv line; Talkk w/Leah re: cost / serv; Prepare email re: Step 2 calc	3.125
09/20	Talk w/Leah re: POASI; Review Step 2 calc; Prepare email re: same	0.75
09/21	Prepare email re: State school tax rate; Reply to email re: draft set age; Talk w/Leah re: state school tax rate & term sheet; Review updated term sheet; Prepare email re: same; Review email re: term sheet; Talk w/Leah re: same; Review term sheet; Fill in amt & %; Make minor changes; Prepare email re: same	3.00
09/22	Review term sheet; Review email re: POASI	0.50
09/29	Review email re: set agr	0.25
09/30	Talk w/Tom re: set agr	<u>0.25</u>
Total		<u>12.375</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
09/07	Review proposed set agr	<u>0.50</u>
Total		<u>0.50</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores	
Grand Total		<u>12.875</u>

SPSt. Cyr  
10/07/16

COPY

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stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
10/28	Talk w/Leah re: Step 1 audit	0.25
10/31	Review draft audit finds; Review email re: Co resp	0.50
Total		0.75
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Rate Case</u>		
10/04	Talk /wTom re: set agr / sch; Review set agr; Tie cert amt into att; Prepare Email re: temp / perm diff & step 1 cap struct	1.375
10/05	Review email; Talk w/Leah	0.25
10/10	Review hearing Q & A; Review var emails re: same	1.00
10/11	Review / Resp to hearing Qs; Review resp; Prepare email re: same; Review / Reply to email re: same	3.25
10/12	Prep for & part in hearing	3.50
10/13	Review notes	0.50
10/14	Review letter withdrawing Mt. R fin	0.25
Total		10.875
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
10/04	Talk /wTom re: hearing; Review pet / exh; Review set agr; Prepare email re: Same; Talk w/Leah re: same	1.625
10/05	Prepare email re: hearing Qs; Review Co. costs	0.50
10/06	Review email; Review Qs for hearing; Reply to same; Talk w/Justin re: hearing; Prep for hearing; Review Pet / exh; Review Exh D / SPS sch	2.00
10/07	Part in hearing	2.00
Total		6.125
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	
<u>2016 Financing</u>		
10/07	Talk w/Tom re: fin	0.25
10/11	Talk w/Tom re: fin	0.25
10/20	Prepare email re: add'l proj / costs	0.25
10/21	Review / Reply to email re: add'l proj / costs	0.25
10/22	Prepare fin sch; Prepare email re: same	2.25
10/25	Review email re: CoBank terms	0.125
10/26	Talk w/Tom re: CoBank	0.25
10/28	F/U on email re: CoBank costs / ret costs; Talk w/Leah re: same	0.50
10/31	Review / Reply to email re: CoBank terms; Review CoBank terms	0.50
Total		4.625
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Dockham, Paradise Drive & Lovewell Lane	
<u>Grand Total</u>		<u>22.375</u>

SPSt. Cyr  
10/07/16

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stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
11/21	Talk w/Justin re: POASI meter	0.25
Total		0.25
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2015 Rate Case</u>		
11/01	Talk w/Leah; Review audit finds; Review related text; Review Co. resp; Prepare email re: same	0.75
11/28	Review PUC order; Prepare email re: same; Review email re: same	0.75
11/30	Talk w/Justin re: RC exp; Review email re: RC exp	0.50
Total		2.00
<b>Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>		
<u>2016 Dockham Shores</u>		
11/14	Talk w/Leah re: PUC approval; Review PUC order	0.625
11/18	Review PUC order; Prepare email re: same	0.25
Total		0.875
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>2016 Financing</u>		
11/01	Review email re: fin costs	0.25
11/02	Update fin cost; Update source & use; Update cost rates; Update prel calc of Rev req; Update JES; Update B/S; Update cap struct; Review same	1.00
11/03	Review fin sch; Prepare email re: same; Review / Reply to email re: bank fin; Talk w/Tom re: status, etc.	1.00
11/04	Review / Reply to email re: fin sch	0.25
11/07	Talk w/Tom re: APIC / Fin / Rates; Review same	0.75
11/08	Review email re: fin costs; Reply to same; Review email re: same; Talk w/Leah; Prepare test	2.00
11/10	Review fin changes; Make minor changes; Prepare email re: same	0.50
11/14	Talk w/Leah re: fin	0.125
11/18	Revise fin sch to elim Dock; Review same; Review rev req; Make change; Reply to email	2.25
11/21	Review email; Incorp com into test; Draft test re: background; Prepare email re: same; Review petition; Update same; Prepare email re: same; Talk w/ Leah re: pet / test	2.75
11/23	Review email re: com; Incorp com into pet; Review pet/ test; Update test; Prepare / Review cover letter; Conduct "final" review; Prepare email re: same	1.50
Total		12.375
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive &amp; Lovewell Lane</b>		
<u>Grand Total</u>		
	Step 2 ADS.	15.50

SPSt. Cyr  
12/02/16

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BY: \_\_\_\_\_

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/02	Talk w/Leah re: YE	0.25
12/21	Talk w/Leah re: YE	0.25
12/29	Talk w/Leah re: abandon prop	0.25
Total		<u>0.75</u>

**Note:** Please charge these costs to PUC Acct. 923, Outside Services.2015 Rate Case

12/01	Review email re: RC exp; Review revised pg 2 to PUC order; Review email; Review 2015 / 2016 RC exp sch; Review DW 15-209 Paid / Open sch	0.75
12/02	Review 2015/2016 RC exp sch; Review DW15-209 Paid / Open sch; Talk w/ Leah re: same	0.50
12/05	Review PUC order; Verify amts/%s; Review Staff's rec on Step 1; Prepare email re: same; Prepare Dec. 2016 – Feb. 2017 est; Prepare email re: same	2.50
12/06	Review revised tariff; Review notice to cust; Rewrite notice; Prepare email re: same; Talk w/Leah re: notice to cust	2.25
12/07	Review email re: PUC order; Talk w/Leah re: temp/perm diff	0.50
12/21	Review RC exp; Prepare email re: same; Talk w/Justin re: same; Review temp/ Perm diff; Talk w/Leah re: same; Talk w/Leah re: temp/perm doff	2.00
12/22	Review set agr; Review PUC order; Prepare email re: temp/perm diff; Review temp/perm diff	2.00
12/27	Prepare email re: temp/perm diff, RC exp, Summary & cover letter; Talk w/ Leah; Review surcharge sch; Reply to email re: same	0.75
12/29	Review "final" submission; Prepare email re: same; Review email re: RC exp docs; Talk w/Leah re: same	<u>0.75</u>
Total		<u>12.00</u>

**Note:** Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.2016 Dockham Shores

12/19	Review email re: drop box; Review Co. resp; Reply to email re: same	0.375
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Total

0.375

Note:

Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2016 Financing

12/07	Talk w/Tom re: int rate; Review / Reply to email re: int rate assoc w/ Dockham & Step 2; Talk w/Leah re: CoBank loan – int rates	0.75
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Total

0.75

Note:

Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive &amp; Lovewell Lane

Grand TotalSPSt. Cyr  
01/13/17

2016 P5001 2017 / M001

Step 2

13.875
X 125
\$ 1734.38

Sept 2017

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stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
09/12	Talk w/Leah re: rate options	0.50
09/14	Review Leone's Review Report; Prepare email re: same	0.50
09/18	Review 2016 fed tax ret; Review 2016 state tax ret; Review 2016 Review Report	0.75
09/19	Review email re: 2016 F/S; Review B/S, P&L & TB; Reply to same	0.50
Total		2.25
<b>Note:</b>	<b>Please charge these costs to PUC Acct. 923, Outside Services.</b>	

2015 Rate Case / Step Increase 2

09/01	Review email re: step 2	0.125
Total	Review	0.125
<b>Note:</b>	<b>Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>	

2016 Dockham Shores

09/01	Review email re: Dockham step	0.125
Total		0.125
<b>Note:</b>	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores</b>	

$$0.125 \times 16.88 = 2.11$$

$$0.125 \times 135 = 16.88$$
2017 Vehicles Financing

09/11	Review email re: fin; Review sch; Review test	1.25
09/12	Review sch; Prepare email re: same; Talk w/Leah re: lives, depr, A/D, terms, rate, etc.; Update fin sch	2.00
09/13	Review / Reply to email re: depr / int exp; Update sch	2.25
09/14	Review sch; Prepare email re: same; Talk w/Leah; Revise sch for update of cost / int rate	1.00
09/15	Update act data for Leone's YEAJEs related to taxes; Update fin sch; Prepare email re: same	0.50
09/18	Update fin sch	0.25
09/20	Review email re: test; Prepare test; Review same; Reply to email re: def dr; Reply to email re: test; Review email re: mileage; Edit test; Prepare email re: same; Update fin sch for transfer of fin costs to LTD; Prepare email re: same; Talk w/Leah; Incorporate her comments into test; Prepare email re: "final" test; Review reply re: same	4.125
09/21	Review email re: fin filing; Review cover, pet, veh buyers' wkst	0.25
Total		11.625
<b>Note:</b>	<b>Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles</b>	

ROE

Total	0.00
-------	------

Grand Total

SPSt. Cyr	14.125
10/08/17	



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
05/02	Revie w/ Reply to email re: tax investigation	0.25
05/09	Talk w/Leah re: tax inv	0.125
05/21	Talk w/Tom re: PUC ltr	0.125
05/22	Review email / PUC ltr	0.25
05/29	Talk w/Leah re: tax inv	0.125
05/31	Talk w/Leah re: tax inv / PUC ltr	0.25
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

05/08	Review draft recommendation; Review step inc sch	0.75
05/09	Talk w/Leah re: draft rec	0.125
Total		<u>0.875</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

05/09	Talk w/Leah re: CoBank loan	0.125
Total		<u>0.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

Total		<u>0.00</u>
-------	--	-------------

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

*June*Stephen P. St. Cyr & Associates17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
06/01	Review email re: tax investigation	0.125
06/09	Review Co. req for ext of time	0.125
06/14	Talk w/Leah re: PUC ltr re: PUC Ann Rep	0.25
06/15	Talk w/Tom re: var matters	0.50
06/27	Prepare email re: var matters	0.25
Total		1.25

Note: Please charge these costs to PUC Acct. 923, Outside Services.

2015 Rate Case / Step Increase 2

06/09	Review email re: PUC order	0.125
06/11	Review PUC order	0.25
06/14	Talk w/Leah re: PUC order	0.25
Total		0.625

Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

*0.125 x 135 = 16*2016 Dockham Shores

06/14	Talk w/Leah re: Dockham improvements; Review cost est; Prepare email re: same	0.50
06/20	Talk w/Tom re: STD; Prepare email re: same ; Review / Reply to email re: same	0.375
Total		0.875

Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

*118.13*  
*x 135*2017 Vehicles Financing

Total	0.00
-------	------

Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles

2018 Wildwood

Total	0.00
-------	------

Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

ROE

06/09	Review prop stip V6; Review PUC resp; Review var emails re: same	0.25
06/12	Review prop stip V7; Review PUC resp; Review var emails re: same	0.25
06/15	Review prop stip V8; Review / Reply to email re: same;	0.125
06/19	Review var emails re: stip agr	<u>0.125</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

Grand Total3.50

SPSt. Cyr  
7/14/18



**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 122577  
October 31, 2015  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE: \$0.00

10-06-15 JCR	0.20
10-06-15 JCR	0.30
10-06-15 JCR	0.40
10-07-15 JCR	0.10
10-15-15 JCR	0.50

TOTAL HOURS:	1.50
TOTAL PROFESSIONAL SERVICES:	\$262.50

TOTAL STATEMENT:	\$262.50
TOTAL - OUTSTANDING:	\$262.50

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU50072  
122577  
12/10/15  
526349/238 12-8-15  


Public Copy

DW 20-189  
Staff 1-9 a

### Upton & Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

50072  
50-634-923-8

Statement #: 123688  
January 31, 2016  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

#### CURRENT OUTSTANDING BALANCE:

01-12-16 JCR

0.60

\$262.50

01-26-16 JCR

0.20

01-28-16 JCR

0.10

01-29-16 JCR

1.00

TOTAL HOURS:

1.90

TOTAL PROFESSIONAL SERVICES:

\$342.00

TOTAL STATEMENT:

TOTAL - OUTSTANDING:

\$342.00

\$604.50

Federal ID#: 02-0218790

ENTERED  
3-11-16

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 0325450072  
50-634-923-8Statement #: 124095  
February 29, 2016  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

02-11-16 JCR

0.30

02-29-16 JCR

1.00

TOTAL HOURS:

1.30

TOTAL PROFESSIONAL SERVICES:

\$234.00

TOTAL STATEMENT:

\$234.00 ✓

TOTAL - OUTSTANDING:

\$838.50 ✓

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOUCS  
SS  
3/11/16

JK 870

2016 Acquisition  
50-153-186-7

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
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P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 124767  
March 31, 2016  
File #: 151008-1RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

Date	Description	Amount
03-01-16	JCR	1.00
03-01-16	JCR	0.50
03-02-16	JCR	0.50
03-03-16	JCR	1.50
03-03-16	JCR	1.00
03-04-16	JCR	1.00
03-07-16	JCR	1.20
03-07-16	JCR	0.20

\$838.50

File #: 151008-1  
Page # 2Statement #: 124767  
Mar 31/16DW 20-189  
Staff 1-9 a

03-08-16 JCR 0.30

03-09-16 JCR 0.10

03-09-16 JCR 2.50

03-17-16 JCR 0.10

03-18-16 JCR 1.50

TOTAL HOURS: 11.40

TOTAL PROFESSIONAL SERVICES: \$2,052.00

TOTAL STATEMENT: \$2,052.00

TOTAL - OUTSTANDING: \$2,890.50

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
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T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 124967

April 30, 2016

File #: *DS 11625* 151008-1  
DW 16-619

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$2,052.00

04-08-16 JCR	0.10
04-20-16 JCR	1.00
04-21-16 JCR	3.00
04-22-16 JCR	0.60
04-25-16 JCR	1.00
04-26-16 JCR	2.50
04-26-16 SJV	0.20
04-28-16 JCR	0.10
04-28-16 JCR	0.60
04-29-16 JCR	3.50
04-30-16 JCR	2.00

File #: 151008-1  
Page #: 2Statement #: 124967  
Apr 30/16DW 20-189  
Staff 1-9 a

TOTAL HOURS:	14.60	
TOTAL PROFESSIONAL SERVICES:		\$2,627.00

## DISBURSEMENTS:

04-20-16	Copy of Records Belknap County Registry of Deeds	6.00	
04-29-16	Copy of Records Belknap County Registry of Deeds	58.00	
	Totals		\$64.00

<b>TOTAL STATEMENT:</b>	<b>\$2,691.00</b>
<b>TOTAL - OUTSTANDING:</b>	<b>\$4,743.00</b>

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU50072  
50-153-186-7 (L)



**Upton & Hatfield, LLP**

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P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
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Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 125497  
May 31, 2016  
File #: 151008-1

DW 16-619

SO-153-186-7

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$4,743.00

05-01-16 JCR		0.20
05-02-16 JCR		1.50
05-02-16 PWL		0.40
05-06-16 JCR		0.10
05-12-16 JCR		0.10
05-19-16 JCR		0.50
05-20-16 JCR		0.30
05-24-16 JCR		2.00
05-25-16 JCR		2.30
05-25-16 PWL		0.10
05-26-16 JCR		1.50



e # 151008-1  
age # 2Statement # 125497  
May 31/16

05-26-16 JCR

0.30

05-26-16 JCR

2.00

05-27-16 JCR

1.00

05-27-16 JCR

0.30

05-29-16 JCR

0.50

05-31-16 JCR

0.60

05-31-16 JCR

1.00

05-31-16 JCR

0.50

TOTAL HOURS:

15.20

TOTAL PROFESSIONAL SERVICES:

\$2,743.50

TOTAL STATEMENT:

\$2,743.50

TOTAL - OUTSTANDING:

\$7,486.50 ✓

Please remit to the Concord office.

Federal ID#: 02-0218790

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THANK YOU

JUN 16 2016

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
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Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 0325410072 / 125814  
50-153-186-7Statement #: 125814  
June 30, 2016  
File #: 151008-1

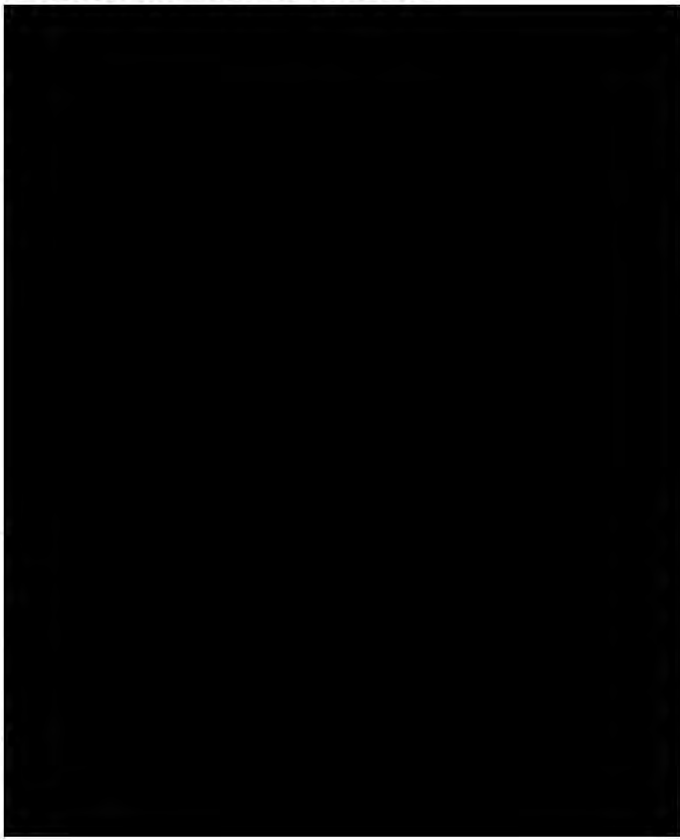
DW 16618

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID  
\$5,434.50

## CURRENT OUTSTANDING BALANCE:

06-02-16 JCR	0.30
06-07-16 PWL	0.30
06-07-16 ALL	0.30
06-15-16 JCR	0.20
06-20-16 JCR	1.00
	
06-21-16 PWL	0.20
06-21-16 GP	0.40
06-21-16 GP	0.10
06-21-16 ALL	0.30
06-23-16 JCR	0.10
06-27-16 PWL	0.10
06-30-16 JCR	0.10

File # 151008-1  
Page # 2Statement # 125814  
Jun 30/16

TOTAL HOURS:	3.40
TOTAL PROFESSIONAL SERVICES:	\$538.50

## DISBURSEMENTS:

06-16-16	Conference Call 5/26/2016	6.13
06-21-16	Copy of Records Belknap County Registry of Deeds	12.00
Totals		\$18.13

TOTAL STATEMENT:	\$556.63
TOTAL - OUTSTANDING:	\$5,991.13

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
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F 603-224-0320

8 School Street  
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Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
b Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 126391  
July 31, 2016  
File #: 151008-1

10072/DW16-619  
50-153-186-7

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$5,991.13

07-05-16 JCR

2.00

07-05-16 PWL

0.20

07-06-16 PWL

1.20

07-07-16 JCR

2.00

07-07-16 JCR

1.50

07-07-16 PWL

0.50

07-07-16 ALL

0.20

07-08-16 JCR

0.10

07-08-16 PWL

0.90

07-08-16 ALL

1.70

07-12-16 PWL

0.10

07-18-16 JCR

0.30

File #: 151008-1  
Page #: 2

Statement #: Jul 31/16

126391

DW 20-189  
Staff 1-9 a

07-18-16 PWL

0.10

07-26-16 JCR

1.50

07-26-16 JCR

0.20

07-26-16 JCR

1.00

07-26-16 JCR

0.50

07-26-16 PWL

0.50

07-27-16 JCR

1.50

07-27-16 JCR

0.20

07-27-16 PWL

0.30

07-28-16 PWL

0.10

07-29-16 JCR

3.00

TOTAL HOURS:

19.60

TOTAL PROFESSIONAL SERVICES:

\$3,444.00

## DISBURSEMENTS:

07-07-16 Copy of Records Belknap County Registry of Deeds

6.00

07-08-16 Copy of Records Belknap County Registry of Deeds

20.00

07-29-16 Copy of Records Belknap County Registry of Deeds

42.00

Totals

\$68.00

Public Copy

Attachment F  
DW 20 - 187

\*File #: 151008-1  
Page #: 3

Statement #: 126391  
Jul 31/16

DW 20-189  
Staff 1-9 a

**TOTAL STATEMENT:**

**\$3,512.00**

**TOTAL - OUTSTANDING:**

**\$9,503.13**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

Q/B

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 126440  
August 19, 2016  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

DW 16-619

50-153-186-7

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$9,503.13

08-02-16 JCR

1.00

08-03-16 JCR

2.00

08-05-16 JCR

0.50

08-05-16 JCR

0.50

08-06-16 PWL

0.10

08-08-16 JCR

0.10

08-08-16 PWL

0.80

08-09-16 JCR

0.50

08-09-16 PWL

0.10

TOTAL HOURS:

5.60

TOTAL PROFESSIONAL SERVICES:

\$1,023.00

Public Copy

Attachment F  
DW 20 - 187

File # 151008-1  
Page # 2

Statement #: 126440  
Aug 19/16

DW 20-189  
Staff 1-9 a

**TOTAL STATEMENT:**

**\$1,023.00**

**TOTAL - OUTSTANDING:**

**\$10,526.13**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

Q13



## Upton &amp; Hatfield, LLP

**BY:** .....  
 10 Centre Street  
 P. O. Box 1090  
 Concord, NH 03302-1090  
 T 603-224-7791  
 F 603-224-0320

8 School Street  
 P. O. Box 13  
 Hillsborough, NH 03244-0013  
 T 603-464-5578  
 F 603-464-3269

159 Middle Street  
 Portsmouth, NH 03801  
 T 603-436-7046  
 F 603-369-4645

Lakes Region Water Company  
 PO Box 389  
 Moultonborough, NH 03254

Statement #: 127359  
 October 31, 2016  
 File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

PLEASE DISREGARD  
 IF PREVIOUSLY PAID  
 \$5,091.63

08-31-16 JCR		2.00
08-31-16 JCR		2.00
08-31-16 PWL		0.10 <i>Aug</i>
09-07-16 JCR		1.00
09-09-16 JCR		0.20
09-09-16 JCR		0.50
09-09-16 JCR		0.50
09-14-16 JCR		0.10
09-15-16 PWL		0.10
09-16-16 JCR		0.50
09-19-16 JCR		0.30
10-05-16 JCR		1.00
10-06-16 JCR		2.00
10-07-16 JCR		2.00

*Sept*

File #: 151008-1  
Page #: 2Statement #: 127359  
Oct 31/16DW 20-189  
Staff 1-9 a10-07-16 JCR  
10-12-16 PWL2.00  
0.20

10-18-16 PWL

0.20

10-25-16 JCR

0.30

10-25-16 PWL

0.10

10-26-16 PWL

0.10

10-31-16 PWL

0.20

Oct

TOTAL HOURS:

15.40

TOTAL PROFESSIONAL SERVICES:

\$2,787.00

180.97 hr

## DISBURSEMENTS:

10-06-16 Conference Call 9/14/16

1.29

Totals

\$1.29

TOTAL STATEMENT:

\$2,788.29

TOTAL - OUTSTANDING:

\$7,879.92

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOUAB  
DW-16-619  
50-153-186-7

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 127676 ✓  
November 30, 2016  
File #: 151008-1 ✓

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$7,879.92

11-10-16 JCR	0.30
11-14-16 JCR	0.10
11-17-16 JCR	0.50
11-22-16 JCR	0.50
11-22-16 JCR	0.10
11-23-16 PWL	0.50
11-24-16 PWL	0.20
11-28-16 PWL	0.20
11-30-16 JCR	0.10
11-30-16 PWL	0.70

TOTAL HOURS:

3.20

TOTAL PROFESSIONAL SERVICES:

\$600.00

50-153.186-7-  
DW 16-619

Public Copy

Attachment F  
DW 20 - 187

File # 151008-1  
Page # 2

Statement # 127676  
Nov 30/16

DW 20-189  
Staff 1-9 a

**TOTAL STATEMENT:**

**\$600.00**

**TOTAL - OUTSTANDING:**

**\$8,479.92**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 128076  
December 31, 2016  
File #: 151008-1

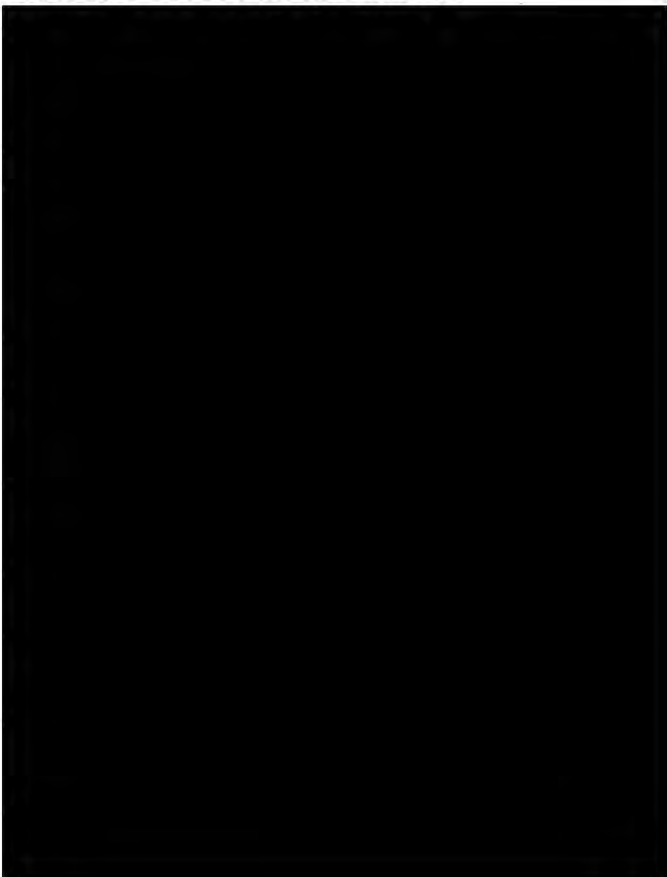
RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$8,479.92

12-01-16 PWL		2.70
12-06-16 PWL		0.10
12-11-16 PWL		0.50
12-12-16 PWL		0.10
12-18-16 PWL		0.20
12-19-16 PWL		0.20
12-21-16 PWL		0.10
12-23-16 PWL		0.20
12-27-16 PWL		0.10
12-28-16 PWL		0.10

File # 151008-1  
Page # 2

Statement # 128076  
Dec 31/16

DW 20-189  
Staff 1-9 a

TOTAL HOURS:	4.30
TOTAL PROFESSIONAL SERVICES:	\$838.50

DISBURSEMENTS:

12-01-16	Mileage, tolls & parking	17.82
12-20-16	Title Recording	655.00

Totals	\$672.82
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TOTAL STATEMENT:	<u>\$1,511.32</u>
------------------	-------------------

TOTAL - OUTSTANDING:	\$9,991.24
----------------------	------------

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

50-153-186-7

Q13

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 128154  
January 31, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$9,991.24

01-03-17 PWL	0.20
01-03-17 ALL	0.30
01-04-17 JCR	0.50
01-06-17 JCR	0.10
01-06-17 JCR	0.10
01-07-17 PWL	1.00
01-08-17 PWL	0.30
01-09-17 PWL	0.10
01-10-17 JCR	1.00
01-11-17 JCR	2.00
01-11-17 PWL	1.00

File #: 151008-1  
Page #: 2Statement #: 128154  
Jan 31/17

01-12-17 JCR	0.50
01-12-17 PWL	0.60
01-13-17 PWL	0.40
01-16-17 PWL	0.70
01-17-17 PWL	0.60
01-18-17 JCR	2.50
01-18-17 PWL	0.90
01-18-17 ALL	1.70
01-19-17 JCR	1.00
01-19-17 PWL	1.00
01-19-17 ALL	0.70
01-20-17 JCR	0.10
01-21-17 PWL	0.10
01-29-17 PWL	0.20
01-31-17 JCR	0.30
01-31-17 JCR	0.50
01-31-17 PWL	1.20

TOTAL HOURS:

19.60

TOTAL PROFESSIONAL SERVICES:

\$3,493.00

DISBURSEMENTS:

50-153 186.7  
Pub Exp Acct  
Project Darcham Shores



Public Copy

Attachment F  
DW 20 - 187

DW 20-189  
Staff 1-9 a

File #: 151008-1  
Page # 3

Statement #: 128154  
Jan 31/17

01-19-17 Copy of Records Belknap County Registry of  
Deeds

4.00

Totals

\$4.00

**TOTAL STATEMENT:**

**\$3,497.00**

**TOTAL - OUTSTANDING:**

**\$13,488.24**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

50-153-186-7  
Def Exp Acct. of  
A+B

Project - DS

AB

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 128763  
February 28, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

\$12,931.61

02-01-17 JCR	0.30
02-01-17 PWL	0.30
02-01-17 ALL	0.70
02-03-17 PWL	0.30
02-06-17 ALL	0.20
02-07-17 PWL	0.10
02-08-17 ALL	2.40
02-09-17 PWL	0.20
02-09-17 ALL	0.10
02-13-17 ALL	0.30
02-14-17 ALL	3.30
02-15-17 ALL	0.40
02-21-17 JCR	0.10
02-22-17 JCR	0.10
02-22-17 PWL	0.10
02-28-17 PWL	0.10

File # 151008-1  
Page # 2Statement # 128763  
Feb 28/17DW 20-189  
Staff 1-9 a

TOTAL HOURS: 9.00  
TOTAL PROFESSIONAL SERVICES: \$1,084.00

## DISBURSEMENTS:

02-14-17	Expense Recovery	
	Copy of Records Carroll County Registry of Deeds	4.00
02-17-17	Carroll County Registry of Deeds	
	Carroll County Registry of Deeds / Recording Fee for Partial Release	20.46

Totals \$24.46

## TOTAL STATEMENT:

\$1,108.46

## TOTAL - OUTSTANDING:

\$14,040.07

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

2017 DS001  
DW-16-619 Project  
50-153-186-7  
QB

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 129233  
April 30, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$13,440.07

04-04-17 JCR		0.50
04-04-17 PWL		0.20
04-14-17 PWL		0.10
04-21-17 JCR		0.50
04-21-17 PWL		0.20

TOTAL HOURS: 1.50

TOTAL PROFESSIONAL SERVICES: \$282.50

DISBURSEMENTS:

04-20-17	Expense Recovery	
	Copy of Records - Belknap County Registry of Deeds	6.00
04-29-17	Expense Recovery	
	Copy of Records - Belknap County Registry of Deeds	58.00

Totals \$64.00

Public Copy

Attachment F  
DW 20 - 187

File #: 151008-1  
Page #: 2

Statement #: 129233  
Apr 30/17

DW 20-189  
Staff 1-9 a

**TOTAL STATEMENT:**

**\$346.50**

**TOTAL - OUTSTANDING:**

**\$13,786.57**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU



50- 186.07  
DS DW18-6A

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 129538  
May 31, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

05-31-17 JCR

\$10,274.57  
0.40

05-31-17 PWI

0.20

TOTAL HOURS:

0.60

TOTAL PROFESSIONAL SERVICES:

\$113.00

TOTAL STATEMENT:

\$113.00

TOTAL - OUTSTANDING:

\$10,387.57

186.03 - 18

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 129917  
June 30, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$7,853.25

06-01-17 JCR	0.10
06-01-17 PWL	0.30
06-06-17 JCR	0.20
06-06-17 PWL	0.10
06-15-17 PWL	0.20
06-19-17 JCR	0.10
06-19-17 PWL	0.80
06-20-17 PWL	0.10
06-23-17 PWL	0.30
06-26-17 PWL	0.10
06-27-17 PWL	1.10
06-28-17 PWL	1.90



File #: 151008-1  
Page #: 2Statement #: 129917  
Jun 30/17DW 20-189  
Staff 1-9 a

06-29-17 PWL

1.20

06-29-17 ALL

0.20

06-30-17 PWL

0.10

TOTAL HOURS:

6.80

TOTAL PROFESSIONAL SERVICES:

\$1,304.00

## DISBURSEMENTS:

06-29-17	Belknap County Registry of Deeds	
	Lakes Region Water Co - Re: Dockham Shores -	57.40
	Recording Fees	
06-29-17	Belknap County Registry of Deeds	
	Lakes Region Water Co - Re: Dockham Shores -	25.00
	Recording Fees	

Totals

\$82.40

TOTAL STATEMENT:

\$1,386.40

TOTAL - OUTSTANDING:

\$9,239.65

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

186.07/18



**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 130534  
July 31, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:

PLEASE DISREGARD  
IF PREVIOUSLY PAID  
\$1,386.40

07-03-17 PWL

2.20

07-05-17 PWL

1.30

07-06-17 PWL

3.90

07-06-17 ALL

0.20

07-07-17 PWL

0.10

07-08-17 PWL

0.40

File #: 151008-1  
Page # 2Statement #: 130534  
Jul 31/17

07-10-17 PWL

0.10

07-11-17 PWL

0.10

07-13-17 PWL

0.70

TOTAL HOURS:

9.00

TOTAL PROFESSIONAL SERVICES:

\$1,737.00

## DISBURSEMENTS:

07-06-17	Expense Recovery	
	Additional Recording Fee	4.49
07-06-17	Expense Recovery	
	Mileage, tolls & parking	28.89

Totals

\$33.38

TOTAL STATEMENT:

\$1,770.38

TOTAL - OUTSTANDING:

\$3,156.78

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU1860 Acg System  
18

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645



Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 130967  
September 30, 2017  
File #: 151008-1

RE: Purchase of Dockham Shores Water Company

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:

09-20-17 JCR



TOTAL HOURS:

TOTAL PROFESSIONAL SERVICES:

TOTAL STATEMENT:

TOTAL - OUTSTANDING:

PLEASE DISREGARD  
IF PREVIOUSLY PAID

\$1,770.38

0.20

0.20

\$37.00

\$37.00

\$1,807.38

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

186.07-18

COPY

## INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue  
Boscawen, New Hampshire 03303  
Phone (603) 796-2596 Email: spatnaude@tds.net

Bill to: Leah Valladeres, Utilities Mgr.  
Lakes Region Water Company  
420 Governor Wentworth Hwy.  
P.O. Box 389  
Moultonborough, NH 03254

INVOICE NO.: 2016-083A

DATE: 11-14-16  
TERMS: Net 30 days  
DUE DATE: 12-14-16

SHIP DATE: with invoice

SHIPPED VIA: Priority Mail  
(sent with DW 15-209 trans.)

DOCKET NO.: DW 16-619 LAKES REGION WATER CO. and  
DOCKHAM SHORES ESTATES WATER CO.:  
Petition to Transfer Utility Assets and Franchise and  
for Related Approvals.

## SERVICES PROVIDED:

Original & 3 copies of a 49-page transcript of the hearing held on  
October 7, 2016, including appearance fee and a condensed  
versions >

{Amount represents an equal split between Lakes Region Water Co.  
& Dockham Shores Estates Water Co. of the total amount of \$518.00}

(Original to PUC/copy to OCA on 10-21-16)

## AMOUNT

\$ 259.00

SUBTOTAL = \$ 259.00

SHIPPING = \$

TOTAL DUE = \$ 259.00

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2016-083A

Company billed: LRWC

Amount: \$ 259.00

50-153-126-7  
B. DW 20-189

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2018 (see attached detail):

Current Month (10.875 hours @ \$135.00 / hour)	\$1,468.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,468.13</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/02	Review OCA cover letter; Review complaint	0.125
01/03	Talk w/Tom re: OCA complaint	0.25
01/11	Talk w/Tom re: rate effect of FIT & BT	0.25
01/12	Review / Reply to emails re: W-2 & HC prem	<u>0.375</u>
Total		<u>1.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

<u>2015 Rate Case / Step Increase 2</u>		
01/16	Talk w/Leah re: prop tax calc	0.25
01/26	Review email re: prop tax calc	0.125
01/30	Review step 2 calc; Review prop tax calc; Review R/E tax bills; Reply to email re: same; Review email; Review JE re: retirements; Reply to email; Review / Eply to email re: retirements	<u>0.875</u>
Total		<u>1.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

<u>2016 Dockham Shores</u>	
Total	<u>0.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

<u>2017 Vehicles Financing</u>	
Total	<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

<u>2018 Wildwood</u>		
01/26	Talk w/Leah re: P&S / prehearing conference / technical session	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-9 bROE

01/03	Prepare outline for test; Prepare email re: same; Review / Reply to email re: same; Talk w/Tom re: status	0.75
01/04	Prepare outline for filing; Prepare email re: outline & test	0.125
01/08	Prepare email re: COE expert	0.125
01/11	Talk w/Tom re: ROE; Draft ROE test; Review same	2.375
01/12	Review test; Prepare email re: same	0.375
01/15	Review Pauline's updated test	0.875
01/19	Prepare email re: Pauline's rev test / pet	0.125
01/26	Talk w/Bob re: pet; Review test; Update same; Prepare email re: same; Review email re: # of cust & emp; Talk w/Leah re: test;	2.00
01/27	Draft cover ltr.; Review / Update pet; Review Pauline's updated test; Prepare email re: Pauline's test; Prepare email re: pet; Prepare email re: Don's test	1.00
01/29	Review redline version of pet; Prepare email re: same; Review Pauline reply	<u>0.625</u>
Total		<u>8.375</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**Grand Total 10.875SPSt. Cyr  
2/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

March 10, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in February 2018 (see attached detail):

Current Month (13.125 hours @ \$135.00 / hour)	\$1,771.88
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,771.88</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

02/09	Review / Reply to email re: Step 2	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

02/06	Review email re: JE; Review journal / F-8	0.50
02/07	Reply to email re: JE; Talk w/Leah re: same; Talk w/Leah re: plant	<u>0.625</u>
Total		<u>1.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

02/07	Talk w/Leah re: dep; Review depr sch; Review Ann Rep; Prepare email re: same	0.625
02/09	Review email re: DRs 1-9; Review purchase JE; Review PUC Ann Rep; Prepare email re: same	0.75
02/12	Prepre email re: Co resp to Staff DRs / tech ses; Review Co resp; Reply to email re: same; Review san sur; Review rec	<u>0.75</u>
Total		<u>2.125</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

02/01	Talk w/Ton re: status, pet & legal repr	0.25
02/02	Review / Reply to email re: physical address	0.25
02/05	Review test; Incorporate # of cust; Make minor changes; Prepare email re: same; Talk w/Leah re: same	0.75
02/06	Review email re: petition; Review email re: test; Edit test; Edit cover ltr	0.625
02/07	Finalize test; Finalize cover ltr; Prepare email re: same; Review Justin's email re: concerns; Talk w/Leah re: same; Review 2016 F/S; Discuss 2016 F/S w/Leah; Reply to email re: same; Prep for / Part in conf call ROE	3.125
02/08	Talk w/Tom re: ROE	0.125
02/09	Prep for call; Talk w/Tom; Review / Reply to email Justin's email re: ROE	0.75
02/14	Prepare email re: updated test; Talk w/Justin re: same	0.375
02/17	Prepare email re: status of test; Prepare email re: petition	0.25
02/19	Review email re: pet; Review Justin's email re: test; Review Justin's email re:	

DW 20-187  
Staff 1-9 b

	legal repr	0.50
02/21	Talk w/Tom re: test / pet; Review Justin's email re ROE case	0.50
02/22	Prepare email re: pet; Prepare email re: status; Review email re: pet; Review comments	0.25
02/23	Review email re: filing; Review comments on pet; Make minor changes; Review Pauline's test; Prepare email re: pet; Review cover ltr.; Prepare email re: same; Review email re: pet; Review pet; Review cover ltr; Prepare email re: ROE filing; Review replies	0.875
02/24	Reply to email re: filing	0.125
02/27	Review email re: costs / inv; Review agr; Reply to same; Prepare email re: joint pet / test; Review email re: PUC acknowlegment	0.75
02/28	Review OCA ltr. re; part	<u>0.125</u>
Total		<u>9.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>13.125</u>
--------------------	---------------

SPSt. Cyr  
3/10/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

April 14, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in March 2018 (see attached detail):

Current Month (23.875 hours @ \$135.00 / hour)	\$3,223.13
Reimbursable Expenses:	
Copies	7.50
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$3,230.63</u>
Payment due upon receipt.	

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u> <u>Year End / Other</u>	<u>Description</u>	<u>Hours</u>
03/05	Talk w/Leah re: wages / YE	0.25
03/19	Review email re: YE	0.25
03/21	Review/ Reply to email re: F-10; Review/ Reply to email re: A-12; Talk w/Leah CWIP; RC sur	0.75
03/22	Talk w/Leah re: CWIP, Def Dr & bonus / pay inc; Review final audit rep – AI# 10	1.00
03/23	Review 2017 B/S & I/S	0.25
03/24	Review 2016 Review Fin'l Rep; Review 2016 B/S & P&L; Amend 2016 PUC Ann Rep; Prepare email re: same; Talk w/Leah re" same / 2017 PUC Ann Rep; Review 2017 B/S & P&L; Prepare 2017 PUC Ann Rep	6.75
03/26	Review / Reply to email re: updated B/S & P&L	0.25
03/27	Review B/S & P&P v3; Review 2016 acq adj; Prepare email re same; Talk w/ Leah re: Dock CIAC & acq adj; Review Dock JE; Review acq adj trans rep; Make determination on Dock acq adj	1.75
03/28	Review B/S & P&L v4; Talk w/Leah re: same	1.125
03/29	Review var emails re: PUC Ann Rep; Review revised F/S; Review 2017 PUC Ann Rep; Review cert sch; Update cert sch	7.75
03/30	Prepare email re: F-5, F-11 & F-47; Talk w/Leah re: F-50; Talk w/Leah re: F-58; Conduct "final" review; Calc 2017 actual rofr; Incorp TWW O&M into Calc; Review calc; Prepare email re: same; Talk w/Leah re: PUC Ann Rep	<u>2.25</u>
Total		<u>22.375</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

03/09	Talk w/Tom re: PUC audit / Staff rec	0.125
03/19	Review var emsilas re: filing / discovery	0.25
03/23	Review Staff DRs	<u>0.25</u>
Total		<u>0.625</u>

**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

03/09	Talk w/Tom re: change in plans;	0.125
03/19	Review email re: acq adj / CIAC, etc.	0.125
03/22	Talk w/Tom re: Pl Bd app – pump station, costs step inc	0.25
03/27	Talk w/Justin re: plant, fin & step inc	<u>0.25</u>
Total		<u>0.50</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

DW 20-187  
Staff 1-9 b2018 Wildwood

03/19	Status of P&S	<u>0.125</u>
Total		<u>0.125</u>

Note: **Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

03/19	Prepare email re: status	0.125
03/20	Review / Reply to email re: same	<u>0.125</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>23.875</u>
--------------------	---------------

SPSt. Cyr  
4/14/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

December 8, 2018

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in November 2018 (see attached detail):

Current Month (8.00 hours @ \$135.00 / hour)	\$1,080.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,080.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
Total		<u>0.00</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

11/21	Talk w/Leah re: costs / step increase	0.25
11/27	Review email re: PUC order, fin sch, CoBank loan info & prop tax	0.50
11/28	Review email re: NH notice / tax bill; Review NH notice / tax bill	0.25
11/29	Talk w/Leah re: step inc filing; Review PUC order; Review fin / step sch; Review const costs; Review loan info; Review prop tax data; Prepare Sch; Prepare email re: add'l data; Talk w/Leah re: add'l data	3.25
11/30	Review sch; Review req for add'l data; Prepare draft cover ltr; Prepare email re: same; Review add'l data; Update sch; Review same; Review email re: add'l data; Talk w/Leah re: same	<u>3.375</u>
Total		<u>7.625</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

11/21	Talk w/Leah re: purch price / acq adj	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

11/14	Talk w/Tom re: status	<u>0.125</u>
Total		<u>0.125</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>		<u>8.00</u>
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SPSt. Cyr  
 12/08/18

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

January 5, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in December 2018 (see attached detail):

Current Month (5.875 hours @ \$135.00 / hour)	\$ 793.13
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$ 793.13</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/31	Review PUC email re: excel sch; Review Leah's reply	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

2015 Rate Case / Step Increase 2

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.**

2016 Dockham Shores

12/01	Review depr sch; Reply to email re: same	0.25
12/03	Review depr sch thru 6/30/18; Update step sch; Review same; Prepare email re: same; Talk w/Tom & Leah; Prepare rate sch; Review email re: ret meter adj; Update step sch; Update cover ltr; Review design crit; Review Eng des & oper sum; Talk w/Leah re: fran, fin & step costs; Review fran, fin & step costs; Update step sch; Update cover ltr; Review / Reply to email re: same	3.75
12/19	Talk w/Leah re: add'l costs	<u>0.25</u>
Total		<u>4.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores**

2017 Vehicles Financing

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles**

2018 Wildwood

12/06	Review plant, depr. & AD sch; Talk w/Leah re: same	0.625
12/17	Review email re: sch / entries; Review plant, depr. & AD sch; Review journals; Prepare email re: same; Review email re: same; Review 2018 purch sch; Review revised journals	<u>0.75</u>
Total		<u>1.375</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

ROE

Total		<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>		<u>5.875</u>
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SPSt. Cyr  
 01/05/19

DW 20-187  
Staff 1-9 bStephen P. St. Cyr & Associates

17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

February 10, 2019

Tom Mason  
Lakes Region Water Company, Inc.  
P. O. Box 389  
Moultonboro, N. H. 03254

Re: Year End, Step 2, Dockham, Vehicle Financing, Wildwood and ROE

Fee for professional services rendered in January 2019 (see attached detail):

Current Month (9.00 hours @ \$140.00 / hour)	\$1,260.00
Reimbursable Expenses:	
Copies	0.00
Postage	0.00
Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Billing	<u>\$1,260.00</u>

Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

DW 20-187  
Staff 1-9 b**Stephen P. St. Cyr & Associates**17 Sky Oaks Drive  
Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
01/15	Review email; Review Staff DRs – Set 1	0.25
01/16	Talk w/Leah re Tax investigation & YE; Review email re: Timber Pass dispute; Reply to same	0.50
01/28	Review Staff DRs; Prepare email re: same; Review/Reply to email re: same	0.25
01/29	Talk w/Leah re: tax investigation	<u>0.125</u>
Total		<u>1.125</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.****2015 Rate Case / Step Increase 2**

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.****2016 Dockham Shores**

01/14	Review email re: updated costs; Update cost/step sch; Prepare email re: same	0.50
01/15	Talk w/Leah re: updated sch; Review email re: revised costs; Update sch; Prepare email re: same; Review/Reply to email re: same; Review/Reply to email re: fran costs; Review/Reply to email re: salvage; Review PUC memo re: salvage; Talk w/Tom re: audit	2.00
01/16	Talk w/Leah re: fran costs	0.125
01/22	Review email; Review draft audit issues	0.50
01/27	Review draft audit rep	0.25
01/29	Talk w/Leah re: audit rep	0.125
01/30	Review/Reply to email re: Co resp; Review draft audit rep; Prepare Co. resp; Talk w/Leah re: same; Review email re: Co resp; Review Final audit	2.25
01/31	Review/Reply to email re: mtg w/Staff	<u>0.25</u>
Total		<u>6.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores****2017 Vehicles Financing**

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2017 Ford Motor Credit Financing ... 3 vehicles****2018 Wildwood**

01/07	Review/Reply to email re: org/trans costs	<u>0.25</u>
Total		<u>0.25</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2018 Miscellaneous Deferred Debits – 2018 Acquisition / Financing Costs for Wildwood**

DW 20-187  
Staff 1-9 b

<u>ROE</u>		
01/09	Review order of notice	0.125
01/14	Reply to emails re: Woolridge's costs; Prepare email re: same; Prepare email re: PUC rules / regs re: PUC consultant costs; Talk w/Tom re: ROE	0.25
01/15	Review PUC's reply; Prepare email re: same	0.375
01/16	Review PUC reply re: Woolridge's costs	0.125
01/17	Talk w/Justin re: Woolridge's costs; Review Justin's email re: same; Review Co reply	0.50
01/28	Review Justin's email; Review PUC's reply	<u>0.25</u>
Total		<u>1.625</u>

**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

<u>Grand Total</u>	<u>9.00</u>
--------------------	-------------

SPSt. Cyr  
02/10/19

DW 20-187  
Staff 1-9 b**INVOICE****Steven E. Patnaude, LCR**

12 Keneval Avenue  
Boscawen, New Hampshire 03303  
Phone (603)796-2596 Email: spatnaude@tds.net

Bill to: Leah Valladares, Utilities Mgr.  
Lakes Region Water Company  
420 Governor Wentworth Hwy.  
P.O. Box 389  
Moultonborough, NH 03254

**INVOICE NO.: 2018-023A**

**DATE:** 04-17-18  
**TERMS:** Net 30 days  
**DUE DATE:** 05-17-18

**SHIP DATE: 04-13-18****SHIPPED VIA: Hand-delivered**

**DOCKET NO.: DW 17-176 LAKES REGION WATER COMPANY/  
WILDWOOD WATER COMPANY:**  
Petition to Transfer Utility Assets and Franchise and  
for Related Approvals.

**SERVICES PROVIDED:**

**Original & 3 copies** of a 34-page transcript of the hearing  
held on **March 29, 2018**, including appearance fee >

{Amount represents an equal split between Lakes Region Water Co.  
& Wildwood Water Co. of the total amount of \$371.50}

*(Original to PUC/copy to OCA on 04-13-18)*

	AMOUNT
	\$ 185.75
SUBTOTAL =	\$ 185.75
SHIPPING =	\$
<b>TOTAL DUE =</b>	<b>\$ 185.75</b>

**Please remove bottom portion and return with payment**

(Make check payable to: **Steven E. Patnaude, LCR**)  
Invoice No. 2018-023A      Company billed: LRWC      **Amount: \$ 185.75**

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 128855  
March 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

	CURRENT OUTSTANDING BALANCE:	\$0.00
03-23-17 JCR	Review APA. Minor revisions. Research/review Registry of Deeds. Email APA edits and deeds for Wildwood system to L. Valladares and T. Mason with comments.	1.30

TOTAL HOURS:	1.30
TOTAL PROFESSIONAL SERVICES:	\$240.50

**DISBURSEMENTS:**

03-23-17	Expense Recovery	
	Copy of Records Carroll County Registry of Deeds (Wildwood)	16.00
Totals		\$16.00

<b>TOTAL STATEMENT:</b>	<b>\$256.50</b>
<b>TOTAL - OUTSTANDING:</b>	<b>\$256.50</b>

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

50153-186-7  
Wildwood -

316

DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 129541  
May 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

05-31-17 JCR

05-31-17 JCR

05-31-17 ALL

PLEASE DISREGARD  
IF PREVIOUSLY PAID  
\$256.50

0.20

0.10

0.20

TOTAL HOURS:

0.50

TOTAL PROFESSIONAL SERVICES:

\$76.50

TOTAL STATEMENT:

\$76.50

TOTAL - OUTSTANDING:

\$333.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

186.07 - 19 ww

DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 129920  
June 30, 2017  
File #: 170406-1

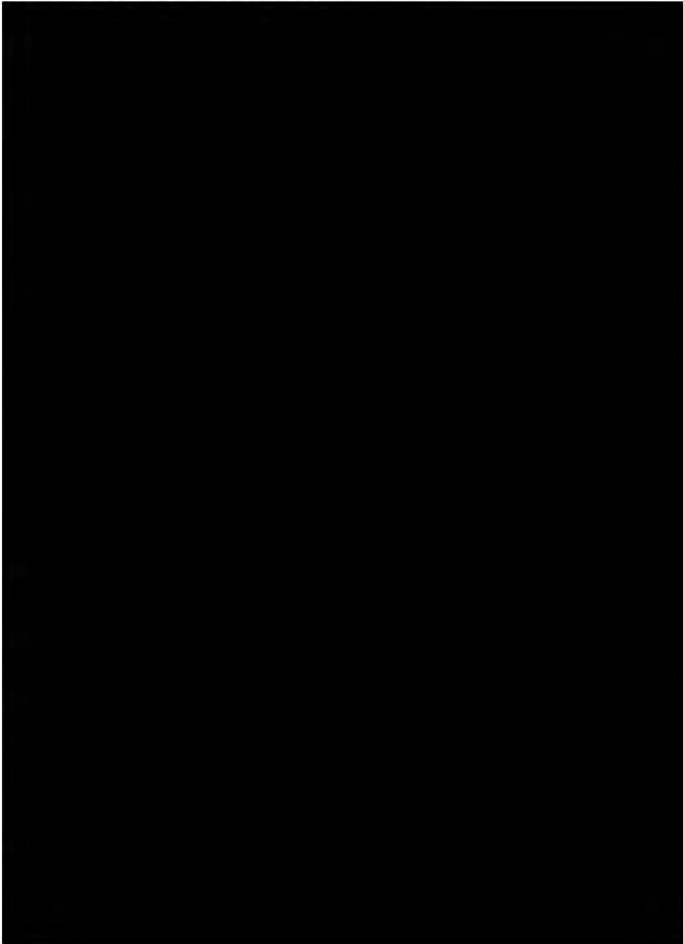
RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID**

## CURRENT OUTSTANDING BALANCE:

\$333.00

06-01-17 JCR		0.10
06-08-17 JCR		0.80
06-08-17 JCR		1.00
06-12-17 JCR		5.00
06-13-17 JCR		5.00
06-14-17 JCR		0.20
06-14-17 JCR		0.20
06-14-17 JCR		0.10
06-15-17 JCR		1.50
06-19-17 JCR		2.50



DW 20-187  
Staff 1-9 bFile #: 170406-1  
Page # 2Statement #: 129920  
Jun 30/17

06-20-17 JCR

0.10

06-20-17 JCR

2.50

06-20-17 PWL

0.20

06-28-17 JCR

0.20

TOTAL HOURS:

19.40

TOTAL PROFESSIONAL SERVICES:

\$3,406.00

96.00

## DISBURSEMENTS:

06-12-17 Expense Recovery

Copy of Records Carroll County Registry of  
Deeds

7.00

06-13-17 Expense Recovery

Copy of Records Carroll County Registry of  
Deeds

80.00

06-15-17 Expense Recovery

Copy of Records Carroll County Registry of  
Deeds

9.00

Disbursement Totals

\$96.00

STATEMENT TOTAL:

\$3,502.00

COURTESY DISCOUNT

\$1,000.00

TOTAL DUE THIS STATEMENT:

\$2,502.00

TOTAL - OUTSTANDING:

\$2,835.00

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT

THANK YOU

Please remit to the Concord office.

186.07 / 19

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 130536  
July 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID**

CURRENT OUTSTANDING BALANCE:

\$2,502.00

07-06-17 JCR

0.10

07-13-17 JCR

1.50

07-13-17 JCR

0.10

TOTAL HOURS:

1.70

TOTAL PROFESSIONAL SERVICES:

\$314.50

**TOTAL STATEMENT:**

**\$314.50**

**TOTAL - OUTSTANDING:**

**\$2,816.50**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

186.7 - 19

DW 20-187  
Staff 1-9 b

P E

**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 130641  
August 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID****CURRENT OUTSTANDING BALANCE:****\$2,816.50**

08-10-17 JCR

0.10

08-25-17 JCR

0.50

08-28-17 JCR

0.10

TOTAL HOURS:

0.70

TOTAL PROFESSIONAL SERVICES:

\$129.50

**TOTAL STATEMENT:****\$129.50**

TOTAL - OUTSTANDING:

\$2,946.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU*186.07  
Mis Debit Ag of System*

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

8 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269

159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 131303  
October 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

\$0.00

09-05-17 JCR		0.20
09-12-17 JCR		1.00
09-21-17 JCR		0.10
09-26-17 JCR		0.10
10-02-17 JCR		0.30
10-06-17 JCR		0.10
10-18-17 JCR		0.10
10-19-17 JCR		0.10
10-23-17 JCR		0.50
10-24-17 JCR		2.00
10-24-17 JCR		2.50
10-24-17 JCR		0.50
10-31-17 JCR		0.70

Public Copy

Attachment F  
DW 20 - 187

DW 20-187  
Staff 1-9 b

File #: 170406-1  
Page # 2

Statement #: 131303  
Oct 31/17

TOTAL HOURS:	8.20	
TOTAL PROFESSIONAL SERVICES:		\$1,517.00

DISBURSEMENTS:

10-23-17	Expense Recovery		
	Copy of Records Carroll County Registry of Deeds	2.00	
10-24-17	Expense Recovery		
	Copy of Records Carroll County Registry of Deeds	2.00	
	Totals		\$4.00

---

TOTAL STATEMENT:	\$1,521.00
TOTAL - OUTSTANDING:	\$1,521.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-9 b

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 131656  
November 30, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

11-01-17 JCR	1.00
11-07-17 JCR	0.10
11-08-17 JCR	0.70
11-09-17 JCR	1.80
11-09-17 JCR	1.80
11-13-17 JCR	0.30
11-15-17 JCR	0.20
11-28-17 JCR	0.10
11-29-17 JCR	0.50
11-30-17 JCR	0.20
11-30-17 JCR	0.10
11-30-17 JCR	0.10

PLEASE DISREGARD  
IF PREVIOUSLY PAID

\$1,521.00

pd  
✓ 15968  
11/20/17

Public Copy

Attachment F  
DW 20 - 187

DW 20-187  
Staff 1-9 b

File #: 170406-1  
Page #: 2

Statement #: 131656  
Nov 30/17

TOTAL HOURS:	6.90
TOTAL PROFESSIONAL SERVICES:	\$1,311.50
 TOTAL STATEMENT:	 \$1,311.50
TOTAL - OUTSTANDING:	\$2,832.50

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

186.07 - 19



DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 132020  
December 31, 2017  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID****CURRENT OUTSTANDING BALANCE:**

12-01-17 JCR		0.20
12-11-17 JCR		0.10
12-14-17 JCR		0.10
12-27-17 JCR		0.40

TOTAL HOURS:	0.80
TOTAL PROFESSIONAL SERVICES:	\$148.00

<b>TOTAL STATEMENT:</b>	<b>\$148.00</b>
<b>TOTAL - OUTSTANDING:</b>	<b>\$1,459.50</b>

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU



DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 132398  
January 31, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

## CURRENT OUTSTANDING BALANCE:

01-03-18 JCR		0.40	\$0.00
01-08-18 JCR		0.20	
01-16-18 JCR		0.10	
01-22-18 JCR		0.20	
01-22-18 JCR		0.50	
01-22-18 JCR		0.60	
01-23-18 JCR		2.00	
01-23-18 JCR		2.00	
01-25-18 JCR		0.10	

TOTAL HOURS:

6.10

TOTAL PROFESSIONAL SERVICES:

\$1,220.00

**TOTAL STATEMENT:****\$1,220.00**

TOTAL - OUTSTANDING:

**\$1,220.00****Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU186.07- Misc Def  
19

DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 132829  
February 28, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

02-06-18 JCR		\$1,220.00
	0.30	
02-08-18 JCR	0.10	
02-12-18 JCR	0.10	
02-12-18 JCR	0.20	
02-20-18 JCR	0.10	
02-21-18 JCR	2.00	
02-21-18 JCR	1.00	
02-21-18 JCR	0.10	
02-27-18 JCR	0.90	
02-27-18 JCR	0.30	
02-28-18 JCR	0.10	
TOTAL HOURS:	5.20	
TOTAL PROFESSIONAL SERVICES:		\$440.00

Public Copy

Attachment F  
DW 20 - 187

File # 170406-1  
Page # 2

Statement #: 132829  
Feb 28/18

DW 20-187  
Staff 1-9 b

**TOTAL STATEMENT:**

**\$440.00**

**TOTAL - OUTSTANDING:**

**\$1,660.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-03208 School Street  
P. O. Box 13  
Hillsborough, NH 03244-0013  
T 603-464-5578  
F 603-464-3269159 Middle Street  
Portsmouth, NH 03801  
T 603-436-7046  
F 603-369-4645Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 133145  
March 31, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID**

## CURRENT OUTSTANDING BALANCE:

\$440.00

03-09-18 JCR		0.30
03-12-18 JCR		0.60
03-13-18 JCR		0.20
03-14-18 JCR		1.20
03-27-18 JCR		0.10
03-27-18 JCR		0.10
03-27-18 JCR		0.10
03-28-18 JCR		1.50
03-28-18 JCR		0.30
03-28-18 JCR		0.10
03-28-18 JCR		0.10
03-28-18 JCR		1.10
03-29-18 JCR		2.00
03-29-18 JCR		1.60

Public Copy

Attachment F  
DW 20 - 187

File #: 170406-1  
Page # 2

Statement #: 133145  
Mar 31/18 Staff 1-9 b

TOTAL HOURS: 9.30  
TOTAL PROFESSIONAL SERVICES: \$1,860.00

TOTAL STATEMENT: \$1,860.00  
TOTAL - OUTSTANDING: \$2,300.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Portsmouth  
Jaffrey

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 133547  
April 30, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**DISBURSEMENTS:**

04-02-18	Federal Express Corp. 3/14 NHPUC Concord, NH	24.42
Totals		\$24.42

<b>TOTAL STATEMENT:</b>	<b>\$24.42</b>
<b>TOTAL - OUTSTANDING:</b>	<b>\$24.42</b>

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

186.07-19

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Portsmouth  
Jaffrey

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 133832  
May 31, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

05-17-18 JCR	CURRENT OUTSTANDING BALANCE:		\$0.00
		0.20	

TOTAL HOURS:	0.20	
TOTAL PROFESSIONAL SERVICES:		\$40.00

TOTAL STATEMENT:	\$40.00
TOTAL - OUTSTANDING:	\$40.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

Date Posted: 6/19  
Acct# 18607 System: 19  
Project: \_\_\_\_\_

DW 20-187  
Staff 1-9 b

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason, Sr.  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 134423  
June 30, 2018  
File #: 120125-1

RE: General Advice

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

CURRENT OUTSTANDING BALANCE:

\$1,800.00

06-01-18 JCR		0.30
06-06-18 JCR		0.60
06-07-18 JCR		2.00
06-07-18 JCR		0.90
06-07-18 JCR		0.20
06-07-18 JCR		0.20
06-08-18 JCR		2.00
06-08-18 JCR		0.40
06-12-18 JCR		0.50
06-12-18 JCR		2.00
06-13-18 JCR		1.00



File #: 120125-1  
Page #: 2Statement #: 134423  
Jun 30/18DW 20-187  
Staff 1-9 b

06-13-18 JCR

0.10

06-13-18 JCR

0.40

06-13-18 JCR

0.10

06-14-18 JCR

1.70

06-14-18 JCR

0.50

06-15-18 JCR

0.30

06-15-18 JCR

0.10

06-15-18 JCR

0.10

06-15-18 JCR

0.20

06-15-18 JCR

0.50

06-15-18 JCR

1.00

06-15-18 JCR

1.00

06-15-18 PWL

0.10

06-18-18 JCR

0.10

06-18-18 JCR

0.20

06-18-18 JCR

0.30

06-19-18 JCR

0.10

06-20-18 JCR

0.30

06-29-18 JCR

0.10

TOTAL HOURS:

17.30

TOTAL PROFESSIONAL SERVICES:

\$3,440.00

## DISBURSEMENTS:

06-13-18 Expense Recovery  
Copy of Records Belknap County Registry of  
Deeds

4.00

File # 120125-1  
Page # 3Statement # 134423  
Jun 30/18DW 20-187  
Staff 1-9 b

Totals

\$4.00

TOTAL STATEMENT:

TOTAL - OUTSTANDING:

17.30 / \$3,444.00 = 199.07  
\$5,244.00

Please remit to the Concord office.

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

ROE = 5.5 1094.88  
Ds 2 4.05 well. 806.23  
PC = 5.80 plantation  
WW = .15 1154.60  
other 1.80 29.86  
358.43

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DW 20-187  
Staff 1-9 b**Upton & Hatfield, LLP**10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
PortsmouthThomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254Statement #: 134424  
June 30, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID**  
\$40.00

## CURRENT OUTSTANDING BALANCE:

06-07-18 JCR		0.10
06-12-18 JCR		0.10
06-15-18 JCR		0.50
06-19-18 JCR		0.20
06-19-18 PWL		0.10
06-22-18 JCR		0.10
06-22-18 JCR		0.40
06-22-18 JCR		0.30
06-22-18 PWL		0.30
06-24-18 PWL		0.20
06-26-18 JCR		0.20
06-26-18 PWL		0.60

TOTAL HOURS:

3.10

TOTAL PROFESSIONAL SERVICES:

\$680.00

Public Copy

Attachment F  
DW 20 - 187

DW 20-187

File # 170406-1  
Page # 2

Statement #: 134424 Staff 1-9 b  
Jun 30/18

**DISBURSEMENTS:**

06-22-18	Expense Recovery	
	Copy of Records Carroll County Registry of Deeds	4.00
	Totals	\$4.00

**TOTAL STATEMENT: \$684.00**

**TOTAL - OUTSTANDING: \$724.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

**Upton & Hatfield, LLP**

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 134704  
July 31, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

CURRENT OUTSTANDING BALANCE:

07-13-18 JCR		0.50	\$0.00
07-16-18 JCR		0.10	
07-17-18 JCR		1.60	
07-19-18 PWL		0.10	
07-24-18 JCR		1.50	
07-30-18 ALL		1.30	
07-31-18 JCR		0.20	
TOTAL HOURS:		5.30	
TOTAL PROFESSIONAL SERVICES:			\$941.50

Date Posted: \_\_\_\_\_  
Acct# 170406-1 System: 19  
Project: WJW

DW 20-187  
Staff 1-9 b

File #: 170406-1  
Page # 2

Statement #: 134704  
Jul 31/18

**TOTAL STATEMENT:**

**\$941.50**

TOTAL - OUTSTANDING:

**\$941.50**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 135323  
August 31, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

**PLEASE DISREGARD  
IF PREVIOUSLY PAID**

## CURRENT OUTSTANDING BALANCE:

08-02-18	JCR		1.50
08-03-18	ALL		0.50
08-06-18	PWL		0.10
08-07-18	PWL		0.10
08-07-18	ALL		0.10
08-08-18	ALL		0.20
08-09-18	PWL		0.30
08-10-18	JCR		0.20
08-10-18	JCR		0.10
08-10-18	PWL		0.70
08-10-18	ALL		0.40
08-13-18	PWL		0.10
08-13-18	ALL		0.10
08-17-18	JCR		0.30
08-22-18	JCR		0.30
08-22-18	PWL		0.20

Public Copy

File #: 170406-1  
Page # 2

Statement #: 135323 DW 20-187  
Aug 31/18 Staff 1-9 b  
0.10

08-30-18 JCR Emails re: closing.

TOTAL HOURS: 5.30  
TOTAL PROFESSIONAL SERVICES: \$1,011.50

DISBURSEMENTS:

08-08-18	Expense Recovery	
	Copy of Records Carroll County Registry of Deeds	4.00
08-10-18	Expense Recovery	
	Copy of Records Carroll County Registry of Deeds	6.00
	Totals	\$10.00

TOTAL STATEMENT: \$1,021.50  
TOTAL - OUTSTANDING: \$1,963.00

**Please remit to the Concord office.**

Federal ID#: 02-0218790

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THANK YOU

Date Posted: \_\_\_\_\_  
Acct# 17667 System: 19  
Project: \_\_\_\_\_



## Upton &amp; Hatfield, LLP

10 Centre Street  
P. O. Box 1090  
Concord, NH 03302-1090  
T 603-224-7791  
F 603-224-0320

Offices also in:  
Hillsborough  
Jaffrey  
Peterborough  
Portsmouth

Thomas Mason  
Lakes Region Water Company  
PO Box 389  
Moultonborough, NH 03254

Statement #: 135627  
September 30, 2018  
File #: 170406-1

RE: Wildwood Water Company, Inc.

Responsible Attorney: Justin C. Richardson

PLEASE DISREGARD  
IF PREVIOUSLY PAID

## CURRENT OUTSTANDING BALANCE:

09-12-18 JCR		1.50
09-13-18 JCR		0.20
09-13-18 JCR		1.00
09-13-18 PWL		0.20
09-13-18 ALL		1.00
09-14-18 JCR		1.50
09-14-18 ALL		0.10
09-18-18 JCR		0.20
09-19-18 JCR		1.00
09-27-18 JCR		0.10

File #: 170406-1  
Page # 2

Statement #: 135627  
Sep 30/18

TOTAL HOURS: 6.80  
TOTAL PROFESSIONAL SERVICES: \$1,265.50

**DISBURSEMENTS:**

09-27-18 Expense Recovery  
Copy of Records Carroll County Registry of Deeds 12.00

Totals \$12.00

**TOTAL STATEMENT:** **\$1,277.50**

**TOTAL - OUTSTANDING:** **\$2,299.00**

**Please remit to the Concord office.**

Federal ID#: 02-0218790

PAYABLE UPON RECEIPT  
THANK YOU

19 - 186.07

01 FEH 02 PS 03 WP 04 WVG 05 HV 06 WC 07 PC 08 DR 09 WG 10 ELW 11 BH 12 TWW 13 175 14 DC 15 LOV 16 IM 17 GG 18 DS 50 Admin

IN HRS 2 Start Time End Time  
1000 1200  
MAVERICK HRS \_\_\_\_\_ AM PM AM PM  
RICK HRS \_\_\_\_\_ Regular Over Time Holiday

HRS

Pumphouse/ Sampling	Distribution System	Customers	Office
<input type="checkbox"/> 1 Misc. Pump Related Work	<input type="checkbox"/> 5 Leak- System	<input type="checkbox"/> 7 Clean/Fix Meter	<input type="checkbox"/> 8 Office/ Shopwork
<input type="checkbox"/> 1 Pump Repairs	<input type="checkbox"/> 5 Low Pressure- System	<input type="checkbox"/> 7 Leak- Customer	<input type="checkbox"/> 8 Vehicle Repair
<input type="checkbox"/> 1 Check Pumphouse	<input type="checkbox"/> 5 Blow Off- System	<input type="checkbox"/> 7 Low Pressure - Customer	<input type="checkbox"/> 9 Meter Installation (New)
<input type="checkbox"/> 3 Bacteria Testing	<input type="checkbox"/> 5 Mark/ Locate Water Lines/Valves	<input type="checkbox"/> 7 Read Meter- FB	<input type="checkbox"/> 9 Class & Education
<input type="checkbox"/> 3 Chemical Testing	<input type="checkbox"/> 5 Misc. System Work	<input type="checkbox"/> 7 Water Off (Non-pmt/Winter/Repair)	<input type="checkbox"/> 7 Read Meter- Billing
<input type="checkbox"/> 3 L&C Sampling	<input type="checkbox"/> 5 Digsafe Markings	<input type="checkbox"/> 7 Water On (Pmt Made/Spring/Repair)	
	<input type="checkbox"/> 5 Mapping	<input type="checkbox"/> 7 Payment Pickup	
	<input type="checkbox"/> 5 Leak Detection		

Work Done ( Room on back of form too): Meet NHDES @ widdowood

Entered Date Initials  
New Meter #: \_\_\_\_\_ Old Meter #: \_\_\_\_\_ Computer \_\_\_\_\_  
Beginning Read: \_\_\_\_\_ Final Read: \_\_\_\_\_ Log Book \_\_\_\_\_

Amount Vendor Name  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Inventory taken from Office  
\_\_\_\_\_  
\_\_\_\_\_

Asset: 93042 Structures 93072 Wells 903112 Pumping Equipment 93304 Tanks  
93314 Mains 93334 Services 93344 Meters Misc Equip (Source) (Treatment) (Distribution)

New Construction Reconstruction Retirement  
Project Name What asset was retired?  
93500  
INVOICE YES NO  
LRWC CUSTOMER  
Charge Customer YES NO  
Entered Into Misc. Charge Book

WORK ACTIVITY CODE:

UPDATE CPR'S  
INITIALS:  
DATE:

Reference # 40-8  
Approved By: \_\_\_\_\_

DW 20-187  
Staff 1-9 b

10/05/17	40	8	2.00	Justin	25.00	50.00	29.20%	14.6	64.60	50	93500
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## Lakes Region Water Company, Inc.

Journal

All Dates

DATE	TRANSACTION TYPE	NUM	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/08/2018	Journal Entry	01082018	Wildwood Mailing of OON	903.02	903.02 Operating & Maintenance Expense:Customer Accounts Expenses:Records & Collections Expense:Postage		\$23.25
			Wildwood Mailing of OON	186.07	186.07 Misc. Deferred Debts:Def. Debt- Acquisition Exp.	\$23.25	
						<b>\$23.25</b>	<b>\$23.25</b>
<b>TOTAL</b>						<b>\$23.25</b>	<b>\$23.25</b>

Mailing Order of Notice to 49 Wildwood customers at and Town \$.465 cents each  
 (\$23.25 / 50 = \$.465)

**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-1**

**Date of Response: 09/23/21  
Witness: Leah Valladares**

---

**REQUEST: Re: Company's response to Staff 1-4, Page 32, and Page 83, Schedule F-58 of the 2019 Annual Report:**

- a) Page 32 of the Company's response appears to indicate that total actual 2019 wages were \$385,354. However, page 83, Schedule F-58, Line 38(b) of the Company's 2019 Annual Report indicates that total salaries and wages during 2019 were \$390,428; a difference of \$5,074. Please reconcile and explain this difference.
- b) Page 83, Schedule F-58 Lines 26(b) and 27(b) of the Company's 2019 Annual Report indicate that salaries and wages classified to Utility Plant and Construction during 2019 were \$5,324 and \$14,795, respectively. However, these classifications do not appear on Page 32 of the Company's response to Staff 1-4. In light of the Company's response to (a) above, please verify the amount of 2019 salaries and wages that should be classified to Utility Plant and Construction.

**RESPONSE:**

- a. The Company reconciled and determined that \$4,939.06 is attributed to Account 408.12a -Payroll Taxes Work Order Distribution Account. This account is used to distribute a portion of payroll taxes into O&M Expenses. There is a difference of \$134.94 that the Company was unable to account for and most likely an accrued payroll item not posted.
- b. The amounts that should be classified to Utility Plant and Construction has been verified and are correctly stated on the Company's 2019 Schedule F-58.

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-4**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

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**REQUEST: Re: Company's response to Staff 1-5, Page 36 and Page 73, Schedule F-48 of the 2019 Annual Report:**

- a) Page 36 of the Company's response appears to indicate that total actual 2019 pension and benefits expense was \$53,854. However, page 73, Schedule F-48, Line 101(a) of the Company's 2019 Annual Report indicates that total Employee Pension and Benefits during 2019 were \$58,990; a difference of \$5,136. Please reconcile and explain this difference.
- b) Please indicate the amount of total 2019 Pension and Benefits expense that was capitalized versus expensed. Please provide supporting documentation for this amount.

**RESPONSE:**

- a) The Company reconciled Account 926 and determined the \$5,136 difference to be the result of the following:
  - i. Health Insurance produced a difference of \$4,956.41. The difference is the result of shareholder's pension expense of \$5,127.36 and an employee credit of (\$170.95) that is most likely the result of a change in health insurance rates. Benefits renewed in July and the Company would have to further investigate to determine the specific employee whose benefits resulted in the credit.
  - ii. Delta Dental produced a difference of \$25.58, again most likely caused by a change in dental insurance rates.
  - iii. Retirement produced a difference of \$154.44 that was attributed to a year end journal entry to accrued payroll.
- b) The 2019 Pension and Benefits expense that was capitalized versus expensed was \$154.44. See attached journal entry.

**Lakes Region Water Company, Inc.**  
**Transaction Report**  
January - December 2019

	Date	Transaction Type	Num	Memo/Description	Account	Amount	
Operating & Maintenance Expense							
Admin & General Expenses							
Employee Pension & Benefits							
	01/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
	02/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
	03/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
	04/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
	05/01/2019	Bill	0201904302458	Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,812.53	
	06/01/2019	Bill	201905302142	Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	4,065.95	
	07/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,669.89	
	08/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,986.03	
	09/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,986.03	
	10/04/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	1,653.04	
	10/30/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,055.50	
	12/01/2019	Bill		Monthly Health	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,055.50	
				<b>Total Health</b>		<b>40,017.95</b>	
				<b>Staff 1-5 Page 36 Total</b>		<b>40,188.90</b>	
				<b>Difference</b>		<b>-170.95</b>	-170.95
	01/04/2019	Check		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
	02/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
	03/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
	04/01/2019	Bill	4012019	Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	201.60	
	05/01/2019	Bill	5012019	Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	201.60	
	06/01/2019	Bill	11718	Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	230.40	
	07/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
	08/01/2019	Bill	8012019	Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
	09/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
	10/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	58.77	
	11/01/2019	Bill		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	146.88	
	12/03/2019	Check		Monthly Dental	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	205.64	
				<b>Total Dental</b>		<b>2,176.73</b>	
				<b>Staff 1-5 Page 36 Total</b>		<b>2,151.15</b>	
				<b>Difference</b>		<b>25.58</b>	25.58
	01/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	02/05/2019	Check		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	03/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	04/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	05/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	06/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	06/26/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	08/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	09/01/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
	09/26/2019	Bill		Monthly Shareholders Expense	926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	446.12	



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	12/06/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	24.72	
	12/06/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	18.34	
	12/06/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	23.24	
	12/06/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	17.85	
	12/06/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	32.45	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	21.01	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	45.51	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	16.95	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	37.27	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	27.04	
	12/13/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	16.65	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	32.44	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	16.59	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	50.02	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	19.01	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	45.51	
	12/20/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	31.67	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	45.51	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	21.01	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	14.85	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	27.03	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	30.90	
	12/27/2019	Payroll Check		Company Contribution - Edward Jones	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	15.96	
	12/31/2019	Journal Entry	YEADJ2019-7	PR WE 12/28 WK1-Pension	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	154.44	
<b>Total for Pension</b>					<b>Actual</b>	<b>\$ 9,698.07</b>	
					<b>Staff 1-5, page 36 Amount</b>	<b>\$ 9,543.63</b>	
					<b>Difference- Accrued Payroll</b>	<b>\$ 154.44</b>	<b>\$ 154.44</b>
<b>HRA Expense</b>							
	08/09/2019	Expense			926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	300.00	
	08/30/2019	Bill	8272019	Dartmouth Highcock-Cardiology	926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	750.00	
	12/03/2019	Bill	1032020	01/03/2020 Kittery Optometric Assoc. #123231970 & 123232118	926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	920.20	
<b>Total for HRA Expense</b>						<b>\$ 1,970.20</b>	
<b>Total for Employee Pension &amp; Benefits with subs</b>					<b>Total Expense</b>	<b>\$ 58,990.31</b>	
					<b>Staff 1-5, page 36 Amount</b>	<b>\$ 53,854.00</b>	
					<b>Difference-</b>	<b>\$ 5,136.31</b>	<b>5,136.43</b>
Friday, Sep 17, 2021 06:48:58 AM GMT-7 - Accrual Basis							


# Lakes Region Water Company, Inc.

## Journal

All Dates

Date	Transaction Type	Num	Memo/Description	Account #	Account	Debit	Credit
12/31/2019	Journal Entry	YEADJ2019-7	PR WE 12/28 WK1	903.01	903.01 Operating & Maintenance Expense:Customer Accounts Expenses:Records & Collections Expense:Labor	551.25	
			PR WE 12/28 WK1	920.01	920.01 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Field Staff Other	2,870.81	
			PR WE 12/28 WK1	920.02	920.02 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Administration	1,941.90	
			PR WE 12/28 WK1	920.03	920.03 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Officer	1,517.15	
			PR WE 12/28 WK1	241	241 Accrued Payroll		6,881.11
			PR WE 12/28 WK1-Pension	926.02	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	154.44	
			PR WE 12/28 WK1-Pension	241	241 Accrued Payroll		154.44
						\$ 7,035.55	\$ 7,035.55
TOTAL						\$ 7,035.55	\$ 7,035.55

Friday, Sep 17, 2021 08:09:08 AM GMT-7

**Lakes Region Water Co**  
**Transaction Re**  
**January - December**

	Date	Transaction Type	Num	Memo/Description
<b>Operating &amp; Maintenance Expense</b>				
<b>Admin &amp; General Expenses</b>				
<b>Employee Pension &amp; Benefits</b>				
	01/01/2019	Bill		Monthly Health
	02/01/2019	Bill		Monthly Health
	03/01/2019	Bill		Monthly Health
	04/01/2019	Bill		Monthly Health
	05/01/2019	Bill	0201904302458	Monthly Health
	06/01/2019	Bill	201905302142	Monthly Health
	07/01/2019	Bill		Monthly Health
	08/01/2019	Bill		Monthly Health
	09/01/2019	Bill		Monthly Health
	10/04/2019	Bill		Monthly Health
	10/30/2019	Bill		Monthly Health
	12/01/2019	Bill		Monthly Health
	01/04/2019	Check		Monthly Dental
	02/01/2019	Bill		Monthly Dental
	03/01/2019	Bill		Monthly Dental
	04/01/2019	Bill	4012019	Monthly Dental
	05/01/2019	Bill	5012019	Monthly Dental
	06/01/2019	Bill	11718	Monthly Dental
	07/01/2019	Bill		Monthly Dental
	08/01/2019	Bill	8012019	Monthly Dental
	09/01/2019	Bill		Monthly Dental
	10/01/2019	Bill		Monthly Dental
	11/01/2019	Bill		Monthly Dental
	12/03/2019	Check		Monthly Dental
	01/01/2019	Bill		Monthly Shareholders Expense
	02/05/2019	Check		Monthly Shareholders Expense
	03/01/2019	Bill		Monthly Shareholders Expense
	04/01/2019	Bill		Monthly Shareholders Expense
	05/01/2019	Bill		Monthly Shareholders Expense
	06/01/2019	Bill		Monthly Shareholders Expense
	06/26/2019	Bill		Monthly Shareholders Expense

08/01/2019	Bill	Monthly Shareholders Expense
09/01/2019	Bill	Monthly Shareholders Expense
09/26/2019	Bill	Monthly Shareholders Expense
10/30/2019	Bill	Monthly Shareholders Expense
12/03/2019	Bill	Monthly Shareholders Expense

**Total for Employee Pension &  
Benefits**

**Pension**

01/04/2019	Payroll Check	Employer Contribution - Edward Jones
01/04/2019	Payroll Check	Employer Contribution - Edward Jones
01/04/2019	Payroll Check	Employer Contribution - Edward Jones
01/04/2019	Payroll Check	Employer Contribution - Edward Jones
01/04/2019	Payroll Check	Employer Contribution - Edward Jones
01/11/2019	Payroll Check	Employer Contribution - Edward Jones
01/11/2019	Payroll Check	Employer Contribution - Edward Jones
01/11/2019	Payroll Check	Employer Contribution - Edward Jones
01/11/2019	Payroll Check	Employer Contribution - Edward Jones
01/11/2019	Payroll Check	Employer Contribution - Edward Jones
01/18/2019	Payroll Check	Employer Contribution - Edward Jones
01/18/2019	Payroll Check	Employer Contribution - Edward Jones
01/18/2019	Payroll Check	Employer Contribution - Edward Jones
01/18/2019	Payroll Check	Employer Contribution - Edward Jones
01/18/2019	Payroll Check	Employer Contribution - Edward Jones
01/25/2019	Payroll Check	Employer Contribution - Edward Jones
01/25/2019	Payroll Check	Employer Contribution - Edward Jones
01/25/2019	Payroll Check	Employer Contribution - Edward Jones
01/25/2019	Payroll Check	Employer Contribution - Edward Jones
01/25/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones
02/01/2019	Payroll Check	Employer Contribution - Edward Jones

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06/14/2019	Payroll Check	Employer Retirement Contribution
06/14/2019	Payroll Check	Employer Retirement Contribution
06/21/2019	Payroll Check	Employer Retirement Contribution
06/21/2019	Payroll Check	Employer Retirement Contribution
06/21/2019	Payroll Check	Employer Contribution - Edward Jones
06/21/2019	Payroll Check	Employer Retirement Contribution
06/21/2019	Payroll Check	Employer Retirement Contribution
06/21/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Contribution - Edward Jones
06/28/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Retirement Contribution
06/28/2019	Payroll Check	Employer Retirement Contribution
07/05/2019	Payroll Check	Employer Retirement Contribution
07/05/2019	Payroll Check	Employer Contribution - Edward Jones
07/05/2019	Payroll Check	Employer Retirement Contribution
07/05/2019	Payroll Check	Employer Retirement Contribution
07/05/2019	Payroll Check	Employer Contribution - Edward Jones
07/05/2019	Payroll Check	Employer Retirement Contribution
07/12/2019	Payroll Check	Employer Retirement Contribution
07/12/2019	Payroll Check	Employer Retirement Contribution
07/12/2019	Payroll Check	Employer Retirement Contribution
07/12/2019	Payroll Check	Employer Contribution - Edward Jones
07/12/2019	Payroll Check	Employer Retirement Contribution
07/12/2019	Payroll Check	Employer Retirement Contribution
07/19/2019	Payroll Check	Employer Contribution - Edward Jones
07/19/2019	Payroll Check	Employer Contribution - Edward Jones
07/19/2019	Payroll Check	Employer Contribution - Edward Jones
07/19/2019	Payroll Check	Employer Contribution - Edward Jones
07/19/2019	Payroll Check	Employer Contribution - Edward Jones

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08/23/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
08/30/2019	Payroll Check	Employer Contribution - Edward Jones
09/06/2019	Payroll Check	Employer Retirement Contribution
09/06/2019	Payroll Check	Employer Contribution - Edward Jones
09/06/2019	Payroll Check	Employer Retirement Contribution
09/06/2019	Payroll Check	Employer Retirement Contribution
09/06/2019	Payroll Check	Employer Retirement Contribution
09/06/2019	Payroll Check	Employer Retirement Contribution
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/13/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/20/2019	Payroll Check	Employer Contribution - Edward Jones
09/27/2019	Payroll Check	Employer Contribution - Edward Jones
09/27/2019	Payroll Check	Employer Contribution - Edward Jones
09/27/2019	Payroll Check	Employer Contribution - Edward Jones
09/27/2019	Payroll Check	Employer Contribution - Edward Jones
09/27/2019	Payroll Check	Employer Contribution - Edward Jones

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12/20/2019	Payroll Check		Company Contribution - Edward Jones
12/20/2019	Payroll Check		Company Contribution - Edward Jones
12/20/2019	Payroll Check		Company Contribution - Edward Jones
12/20/2019	Payroll Check		Company Contribution - Edward Jones
12/20/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones
12/27/2019	Payroll Check		Company Contribution - Edward Jones

**Total for Pension**

12/31/2019	Journal Entry	YEADJ2019-7	PR WE 12/28 WK1-Pension

**HRA Expense**

08/09/2019	Expense		
08/30/2019	Bill	8272019	Dartmouth Hichcock-Cardiology
			01/03/2020 Kittery Optometric Assoc.
12/03/2019	Bill	1032020	#123231970 & 123232118

**Total for HRA Expense**

**Total for Employee Pension &  
Benefits with subs**

Friday, Sep 17, 2021 06:48:58 AM GM



Company, Inc.  
Report  
2019

Account	Amount	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,183.37	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,812.53	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	4,065.95	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,669.89	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,986.03	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,986.03	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	1,653.04	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,055.50	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	3,055.50	
<b>Total Health</b>	<b>40,017.95</b>	
<b>Staff 1-5 Page 36 Total</b>	<b>40,188.90</b>	
<b>Difference</b>	<b>-170.95</b>	-170.95
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	172.80	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	201.60	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	201.60	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	230.40	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	204.48	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	58.77	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	146.88	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	205.64	
<b>Total Dental</b>	<b>2,176.73</b>	
<b>Staff 1-5 Page 36 Total</b>	<b>2,151.15</b>	
<b>Difference</b>	<b>25.58</b>	25.58
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	

926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	421.00	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	446.12	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	446.12	
926 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits	446.12	
<b>Total Shareholders Expense</b>	<b>5,127.36</b>	5,127.36

**\$ 47,322.04**

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	16.59	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	50.02	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	19.01	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	45.51	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	31.67	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	45.51	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	21.01	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	14.85	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	27.03	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	30.90	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	15.96	
926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	154.44	
<b>Actual</b>	<b>\$ 9,698.07</b>	
<b>Staff 1-5, page 36 Amount</b>	<b>\$ 9,543.63</b>	
<b>Difference- Accrued Payroll</b>	<b>\$ 154.44</b>	<b>\$ 154.44</b>

926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	300.00
926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	750.00
926.03 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:HRA Expense	920.20
	<b>\$ 1,970.20</b>

Total Expense	<b>\$ 58,990.31</b>	
Staff 1-5, page 36 Amount	<b>\$ 53,854.00</b>	
<b>Difference-</b>	<b>\$ 5,136.31</b>	<b>5,136.43</b>

T-7 - Accrual Basis

**Lakes Region Water Company, Inc.**  
**Journal**  
All Dates

Date	Transaction Type	Num	Memo/Description	Account #	Account	Debit	Credit
12/31/2019	Journal Entry	YEADJ2019-7	PR WE 12/28 WK1	903.01	903.01 Operating & Maintenance Expense:Customer Accounts Expenses:Records & Collections Expense:Labor	551.25	
			PR WE 12/28 WK1	920.01	920.01 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Field Staff Other	2,870.81	
			PR WE 12/28 WK1	920.02	920.02 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Administration	1,941.90	
			PR WE 12/28 WK1	920.03	920.03 Operating & Maintenance Expense:Admin & General Expenses:Admin & General Salaries:Officer	1,517.15	
			PR WE 12/28 WK1	241	241 Accrued Payroll		6,881.11
			PR WE 12/28 WK1-Pension	926.02	926.02 Operating & Maintenance Expense:Admin & General Expenses:Employee Pension & Benefits:Pension	154.44	
			PR WE 12/28 WK1-Pension	241	241 Accrued Payroll		154.44
						<b>\$ 7,035.55</b>	<b>\$ 7,035.55</b>
<b>TOTAL</b>						<b>\$ 7,035.55</b>	<b>\$ 7,035.55</b>

Friday, Sep 17, 2021 08:09:08 AM GMT-7

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-6**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

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**REQUEST: Re: Company's response to Staff 1-8, Pages 247 and 280-293:** The DW 18-056 GL detail provided on page 247 contains a 'Beginning Balance' entry relative to Stephen P. St. Cyr & Associates in the amount of \$3,465.00. However, the supporting invoices for this entry included in pages 280-293 appear to only sum to an amount of \$3,045.00; a difference of \$420. Please reconcile and explain this difference.

**RESPONSE:** The Company has reconciled and determined the difference of \$420.00 was part of Steve P. St. Cyr's May 2019 invoice and 3 hours of time should be reclassified to account 186.07- Def. Debt – Acquisition Exp. for the acquisition of Dockham Shores. See attached invoice.

**Stephen P. St. Cyr & Associates**

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
05/01	Talk w/Leah re: A/D diff	0.25
05/29	Talk w/Leah re: wages, benefits, etc.	<u>0.50</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 923, Outside Services.**

**2016 Dockham Shores**

05/08	Talk w/Leah re: 12/31/18 fin'l data; Review 12/31/18 fin'l data	0.50
05/13	Review email re: Cap Proj; Review 2018 B/S & P&L	0.25
05/14	Talk w/Leah re: depr, A?D, ret, etc.; Review plant, depr & A/D sch	0.50
05/21	Review 2018 B/S & P&L; Prepare email re 2017 B/S & P&L	0.25
05/22	Review email re: 12/31/17 F/S; Review 12/31/17 F/S; Prepare act RoR; Prepare email re: var questions; Review reply to same	<u>1.50</u>
Total		<u>3.00</u>

**Note: Please charge these costs to new account, PUC Acct. 186, 2016**

**Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores****2018 Tax Investigation DW 18-056**

05/01	Review Evan's revised resp to 1-4; Talk w/Leah re: DRs / further resp	0.375
05/08	Talk w/Leah re: tax invest	0.25
05/15	Talk w/Leah re: conf call w/ Evan	0.25
05/16	Review var emails; Review draft Staff DRs; Review Blue Ridge's observation; Prep for & part in conf call	1.50
05/21	Review 2018 def tax calc; Prepare email re: 2017 def tax calc; Review / Reply to email re: 2017 def tax calc; Review / Reply to same; Review 2017 def tax calc	0.75
05/28	Review 2018 & 2017 def tax calcs; Prepare email re: same	0.50
05/29	Prep for and part in conf call w/Co., PUC & PUC cons; Review DRs 1-3 & 1-5; Talk w/ PUC; Prepare email re: PUC / PUC cons Staff DRs	<u>1.25</u>
Total		<u>4.875</u>

**Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation**

**ROE**

Total	<u>0.00</u>
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**Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.**

**2019 Financing**

05/08	Talk w/Leah re: 2019 / 2020 proj	0.25
05/13	Review 2019 Cap Proj	0.25
05/21	Review 2019 Cap Proj; Prepare email re 2020 cap proj	<u>0.25</u>
Total		<u>0.75</u>

**Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.**

<u>Grand Total</u>	<u>9.375</u>
SPSt. Cyr	
06/14/19	

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-7**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

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**REQUEST: Re: Company's response to Staff 1-9, Pages 357-472:**

- a) Page 357, Dockham Shores Acquisition Cost includes an entry in the amount of \$4,281.26 for "2016 Stephen P St. Cyr Invoices". However, the supporting invoices for this amount contained on pages 359-361 appear to sum to an amount of \$4,531.26; a difference of \$250. Please reconcile and explain this difference.
- b) Page 357, Dockham Shores Acquisition Cost includes an entry in the amount of \$1,026 for "System A 'Remick Acres'". Please provide a detailed explanation of this transaction and its relevance to the Dockham Shores acquisition.
- c) Page 373, Stephen P. St. Cyr invoice dated 4/10/16 indicates charges related to "System A / System B / Offices" in the amount of \$703.13. Please provide a detailed explanation with regard to the respective assets indicated as "System A", "System B", and "Office", and please provide a detailed explanation with regard to the specific relevance of these respective assets to the Dockham Shores acquisition.
- d) Page 374, Stephen P. St. Cyr invoice dated 5/14/16 indicates charges related to "System A / System B / Offices" in the amount of \$375.00. Please provide a detailed explanation with regard to the respective assets indicated as "System A", "System B", and "Office", and please provide a detailed explanation with regard to the specific relevance of these respective assets to the Dockham Shores acquisition.
- e) Pages 470-471 contain support for a 10/29/17 journal entry in the amount of \$64.60 to "Meet NHDES @ Wildwood". Please provide further explanation with regard to this entry and its relevance to the Wildwood acquisition.

**RESPONSE:**

- a) The Company has reconciled Pg 357 and determined the amount is correct. The following amounts represent the journal entries for "2016 Steve P. St. Cyr invoices". Please see highlighted entries for pages 360-361 along with "2016 Steve P. St Cyr invoices" attached. The filing did however include a duplicate May Invoice and page 376 should be omitted.

Date	Number	Amount
4/30/2016	JE9143	\$ 156.25
4/30/2016	JE9143	\$ 671.88
5/31/2016	AP9090	\$ 1,093.75
5/31/2016	JE9144	\$ 218.75
6/30/2016	AP9286	\$ 93.75



**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-7**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

7/31/2016	AP9483	\$ 578.12
8/31/2016	AP9591	\$ 484.37
10/31/2016	AP9982	\$ 62.50
10/31/2016	AP9982	\$ 765.63
12/6/2016	AP10139	\$ 109.38
12/31/2016	AP10398	\$ 46.88
		<u>\$ 4,281.26</u>

- b) The Page 357 includes an entry in the amount of \$1,026 for “System A ‘Remick Acres’”. This entry does not have anything to the Dockham Shores Acquisition. In 2015, the Company considered expanding its franchise to serve “Remick Acres” which included a potential well site that could have benefitted existing customers. However, after consultation with Staff, this transaction did not take place. The Company incurred an expense of \$1,026.00, which will need to be amortized.
- c) Page 373 Stephen P. St. Cyr invoice dated 04/10/2016 was for March 2016 hours performed. “System A” was Remick Acres. “System B” was Dockham Shores and the “Office” was for General Administration. The hours totaled 5.625 hours, of those hours 5.375 hrs or \$671.88 was for the purchase of Dockham Shores and .25 hrs or \$31.25 was for time related to year end work. Please see the green highlighted areas in attached invoice.
- d) Page 375 Stephen P. St. Cyr invoice posted on 05/14/2016 was for April expenses. This invoice was posted incorrectly on 05/13/2016 and credited on 04/30/2016. It was properly posted to reflect the April expense of \$156.25 for Dockham Shores Acquisition and \$218.25 for “Office” work expensed to account 923.
- e) The journal entry was for the Company’s Field Supervisor time spent on 10/05/2017 meeting with NH DES’s Amy Rousseau. This meeting took place prior to the Company purchasing the Wildwood System and is why the entry was posted as part of acquisition costs.

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
A/P manual reversal posted expenses to prepaid. not true prepaids		6	6/15/2016	JE9126	Reclass from Prepaid Correction	\$0.00	\$0.00	\$2,816.24	\$0.00	
St Cyr, Stephen P (rce) DW15-209 63016		6	6/30/2016	AP9286	Vendor#: 50032	\$0.00	\$2,062.50	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) 125813 150603-1 DW 15-209		6	6/30/2016	AP9315	Vendor#: 10072	\$0.00	\$3,258.00	\$0.00	\$0.00	
				Mth 6	Total	\$0.00	\$5,320.50	\$2,816.24	\$0.00	\$2,504.28
St Cyr, Stephen P DW15-209 73116		7	7/31/2016	AP9483	Vendor#: 10032	\$0.00	\$609.38	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW15-209 150603-1		7	7/31/2016	AP9506	Vendor#: 10072	\$0.00	\$846.00	\$0.00	\$0.00	
				Mth 7	Total	\$0.00	\$1,455.38	\$0.00	\$0.00	\$1,455.38
St Cyr, Stephen P (rce) DW15-509 9/2/16		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$5,765.63	\$0.00	\$0.00	
Upton & Hatfield LLP DW15-509 150603-1		8	8/31/2016	AP9591	Vendor#: 50072	\$0.00	\$2,388.25	\$0.00	\$0.00	
St Cyr, Stephen P (rce) 41016		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$40.97	\$0.00	\$0.00	
				Mth 8	Total	\$0.00	\$8,194.85	\$0.00	\$0.00	\$8,194.85
		10	10/7/2016	JE9799	RC Cyr RCE to Office exp	\$0.00	\$0.00	\$40.97	\$0.00	
Upton & Hatfield LLP (rce) 127350 DW15-209		10	10/31/2016	AP10039	Vendor#: 10072	\$0.00	\$3,460.94	\$0.00	\$0.00	
St Cyr, Stephen P September 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$1,546.88	\$0.00	\$0.00	
St Cyr, Stephen P October 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$1,359.38	\$0.00	\$0.00	
				Mth 10	Total	\$0.00	\$6,367.20	\$40.97	\$0.00	\$6,326.23
Steven E. Patenaude, CSR (rce) 2016-084		11	11/14/2016	AP10019	Vendor#: 9100	\$0.00	\$695.45	\$0.00	\$0.00	
St Cyr, Stephen P November Invoice		11	12/6/2016	AP10139	Vendor#: 10032	\$0.00	\$250.00	\$0.00	\$0.00	
Upton & Hatfield LLP DW15-209 #127675 Nov 16		11	12/20/2016	AP10213	Vendor#: 50072	\$0.00	\$468.00	\$0.00	\$0.00	
				Mth 11	Total	\$0.00	\$1,413.45	\$0.00	\$0.00	\$1,413.45
St Cyr, Stephen P Oct Invoice		12	12/9/2016	AP10156	Vendor#: 10032	\$0.00	\$0.00	\$93.75	\$0.00	
St Cyr, Stephen P Dec 2016		12	12/31/2016	AP10398	Vendor#: 10032	\$0.00	\$1,500.00	\$0.00	\$0.00	
Upton & Hatfield LLP 128075 150603-1 DW 15-209 Rate Case		12	12/31/2016	AP10431	Vendor#: 50072	\$0.00	\$144.00	\$0.00	\$0.00	
				Mth 12	Total	\$0.00	\$1,644.00	\$93.75	\$0.00	\$1,550.25
YTD Total for 50-153-186-6	Def Rate Exp DW15-209					\$0.00	\$130,116.71	\$2,950.96	\$0.00	\$127,165.75
<b>50-153-186-7</b>	<b>Misc. Def Debits- Acquisition Costs</b>									
YEAR FORWARD BALANCE										\$0.00
X St Cyr, Stephen P 3/18/2016		3	4/11/2016	AP8800	Vendor#: 10032	\$0.00	\$703.13	\$0.00	\$0.00	

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06/15/2021

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
					Mth 3 Total	\$0.00	<del>\$703.13</del>	\$0.00	\$0.00	\$703.13
Upton & Hatfield LLP 124767		4	4/18/2016	AP8817	Vendor#: 50072	\$0.00	\$2,052.00	\$0.00	\$0.00	
<del>Reclass April Accounting Expense</del>		4	<del>4/30/2016</del>	<del>JE9143</del>	<del>Reclass Accounting Expense</del>	\$0.00	\$0.00	<del>\$375.00</del>	\$0.00	
DS Steve StCyr April Expense		4	4/30/2016	JE9143	DS April Expense	\$0.00	\$156.25	\$0.00	\$0.00	
<del>DS Steve StCyr March Expense</del>		4	<del>4/30/2016</del>	<del>JE9143</del>	<del>Reclass DS March Expense</del>	\$0.00	\$0.00	<del>\$703.13</del>	\$0.00	
DS Steve StCyr March Expense		4	4/30/2016	JE9143	Reclass of DS March Expense	\$0.00	\$671.88	\$0.00	\$0.00	
Upton & Hatfield LLP 124968		4	5/13/2016	AP8963	Vendor#: 50072	\$0.00	\$1,026.00	\$0.00	\$0.00	
<del>St Cyr, Stephen P (rce) RCA&amp;B43046</del>		4	<del>5/13/2016</del>	<del>AP8963</del>	<del>Vendor#: 50002</del>	\$0.00	<del>\$375.00</del>	\$0.00	\$0.00	
Upton & Hatfield LLP 124967		4	5/13/2016	AP8963	Vendor#: 50072	\$0.00	\$2,691.00	\$0.00	\$0.00	
					Mth 4 Total	\$0.00	\$6,972.13	\$1,078.13	\$0.00	\$5,894.00
St Cyr, Stephen P DS1605		5	5/31/2016	AP9090	Vendor#: 10032	\$0.00	\$1,093.75	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW16-619 125497 File 151008-1		5	5/31/2016	AP9115	Vendor#: 10072	\$0.00	\$2,743.50	\$0.00	\$0.00	
Actual DS Acquisition Expense		5	5/31/2016	JE9144	Reclass frm 50-155-181-3 Cobank	\$0.00	\$218.75	\$0.00	\$0.00	
					Mth 5 Total	\$0.00	\$4,056.00	\$0.00	\$0.00	\$4,056.00
Reclass to DS Acquisition		6	6/14/2016	JE9116	UH File#151008-1	\$0.00	\$838.50	\$0.00	\$0.00	
Reclass to DS Acquisition		6	6/14/2016	JE9117	Reversed JE-9116	\$0.00	\$0.00	<del>\$838.50</del>	\$0.00	
Reclass from General Law Expense		6	6/14/2016	JE9123	UH File #151008-1	\$0.00	\$838.50	\$0.00	\$0.00	
Union Leader Corp. 152675		6	6/30/2016	AP9286	Vendor#: 10024	\$0.00	\$508.68	\$0.00	\$0.00	
St Cyr, Stephen P DW16-619 DS 63016		6	6/30/2016	AP9286	Vendor#: 10032	\$0.00	\$93.75	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) 125814 151008-1 DW16-619		6	6/30/2016	AP9315	Vendor#: 10072	\$0.00	\$556.63	\$0.00	\$0.00	
					Mth 6 Total	\$0.00	\$2,836.06	\$838.50	\$0.00	\$1,997.56
St Cyr, Stephen P DW16-619 73116		7	7/31/2016	AP9483	Vendor#: 10032	\$0.00	\$578.12	\$0.00	\$0.00	
Upton & Hatfield LLP (rce) DW16-619 151008-1		7	7/31/2016	AP9506	Vendor#: 10072	\$0.00	\$3,512.00	\$0.00	\$0.00	
					Mth 7 Total	\$0.00	\$4,090.12	\$0.00	\$0.00	\$4,090.12
St Cyr, Stephen P (rce) DS DW16-619 9/2/16		8	8/31/2016	AP9591	Vendor#: 50032	\$0.00	\$484.37	\$0.00	\$0.00	
Upton & Hatfield LLP DW16-619 151008-1		8	8/31/2016	AP9591	Vendor#: 50072	\$0.00	\$1,023.00	\$0.00	\$0.00	
					Mth 8 Total	\$0.00	\$1,507.37	\$0.00	\$0.00	\$1,507.37

Report run by: logicsadmin

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06/15/2021

**Lakes Region Water Company, Inc.**  
**General Ledger Detail Transaction Report**  
**Fiscal Year 2016**

Account Number	Account Description	AM	Journal Date	Type/Num	Reference	Budget Amount	Debit	Credit	Enc/Liq	Act Exp
Upton & Hatfield LLP 127359 DW16-619		10	10/31/2016	AP10039	Vendor#: 50072	\$0.00	\$2,788.29	\$0.00	\$0.00	
St Cyr, Stephen P September 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$62.50	\$0.00	\$0.00	
St Cyr, Stephen P October 2016		10	10/31/2016	AP9982	Vendor#: 10032	\$0.00	\$765.63	\$0.00	\$0.00	
				Mth 10	Total	\$0.00	\$3,616.42	\$0.00	\$0.00	\$3,616.42
Steven E. Patenaude, CSR (rce) 2016-083A		11	11/14/2016	AP10019	Vendor#: 9100	\$0.00	\$259.00	\$0.00	\$0.00	
St Cyr, Stephen P November Invoice		11	12/6/2016	AP10139	Vendor#: 10032	\$0.00	\$109.38	\$0.00	\$0.00	
Upton & Hatfield LLP DW16-619 # 127676		11	12/20/2016	AP10213	Vendor#: 50072	\$0.00	\$600.00	\$0.00	\$0.00	
				Mth 11	Total	\$0.00	\$968.38	\$0.00	\$0.00	\$968.38
St Cyr, Stephen P Dec 2016		12	12/31/2016	AP10398	Vendor#: 10032	\$0.00	\$46.88	\$0.00	\$0.00	
Upton & Hatfield LLP 128076 151008-1 Dockham Shores Tile work		12	12/31/2016	AP10431	Vendor#: 50072	\$0.00	\$1,511.32	\$0.00	\$0.00	
				Mth 12	Total	\$0.00	\$1,558.20	\$0.00	\$0.00	\$1,558.20
YTD Total for 50-153-186-7	Misc. Def Debits- Acquisition Costs					\$0.00	\$26,307.81	\$1,916.63	\$0.00	\$24,391.18
<b>50-155-181-1</b>	Unamort. Debt Exp - Cobank IM									
YEAR FORWARD BALANCE										\$19,536.35
Rebuild YF Journal		1	1/1/2015	YF1-7		\$0.00	\$19,536.35	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$19,536.35	\$0.00	\$0.00	\$19,536.35
To record Unamortized Debt Discount 2016		13	12/31/2016	JE10701	F-25 Unamort Debt Discount	\$0.00	\$0.00	\$926.00	\$0.00	
To record Unamortized Debt Discount 2016 Mt Roberts		13	12/31/2016	JE10701	F-25 Unamort Debt Discount	\$0.00	\$0.00	\$6,148.00	\$0.00	
				Mth 13	Total	\$0.00	\$0.00	\$7,074.00	\$0.00	(\$7,074.00)
YTD Total for 50-155-181-1	Unamort. Debt Exp - Cobank IM					\$0.00	\$19,536.35	\$7,074.00	\$0.00	\$12,462.35
<b>50-155-181-2</b>	Unamort. Debt Exp - Cobank Refinance									
YEAR FORWARD BALANCE										\$5,439.88
Rebuild YF Journal		1	1/1/2015	YF1-7		\$0.00	\$5,439.88	\$0.00	\$0.00	
				Mth 1	Total	\$0.00	\$5,439.88	\$0.00	\$0.00	\$5,439.88
To record Unamortized Debt Discount 2016		13	12/31/2016	JE10701	F-25 Unamort Debt Discount	\$0.00	\$0.00	\$400.00	\$0.00	
				Mth 13	Total	\$0.00	\$0.00	\$400.00	\$0.00	(\$400.00)
YTD Total for 50-155-181-2	Unamort. Debt Exp - Cobank Refinance					\$0.00	\$5,439.88	\$400.00	\$0.00	\$5,039.88
<b>50-155-181-3</b>	Unamort. Debt Exp- Cobank (Step 2)									
YEAR FORWARD BALANCE										\$0.00

Report run by: logicsadmin

Page 754 of 1143

06/15/2021

03/29	Prepare for conf call; Prepare for tach ses; Prepare sum of issues; Prepare email re: same; Review var emails re: conf call; Part in conf call; Prepare for tech ses; Review / Reply to email re: key RC issues	3.75	
03/30	Participate in tech sess; Talk w/Tim re: same	5.25	
03/31	Review / Reply to email re: Asset to Motion ...	0.25	
Total		14.625	X 125
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.		1,828.13
<u>2016 System A / System B / Offices</u> 5032/50-153-186-6 L			
03/02	Talk w/Tom re: Purch; Review PUC website re: PUC Ann Rep; Review PUC Ann Rep; Prepre mod YE RB; Prepare NPV; Review same; Prepare email re: same	1.00	
03/03	Prepare email re: system A & B & off; Review email re: conf agr; Review Email 2014 tax return; Review email re: conf agr	0.75	
03/04	Review emails; Prepare reply re: B/S, P&L, GL, etc.	0.50	
03/07	Talk w/Justin re: Purch; Prepare email to accountant re: 2015 B/S, P&L, GL, etc.	0.50	
03/08	Review / Reply to email re: 2015 fin'l data	0.25	
03/16	Review email; Review WTB; Review depr sch; Prepare F/S; Prepare I/S; Prepare email re: same	1.25	
03/17	Review email; Review sup files; Review Form 1120S; Review PUC Ann Rep; Prepare email re: same; Review email re: QBs / PUC Ann Rep	0.625	
03/18	Review email to CoBank re: financing; Talk w/Justin re: same	0.75	
Total		5.625	X 125
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B		703.13
Grand Total	10032/50-153-186-7 L	33.625	X 125

SPSt. Cyr  
04/10/16

4,203.13

Correction

~~1,671.88 - 501531867-25~~

25 1,671.88 - 501531867-25 1,671.87 ✓

See UE9143

1,828.13

703.13

4203.125

4203.13

40.97

4244.10

Stephen P. St. Cyr & Associates

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207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
04/05	Review email re: Motion; Review Motion	0.75
04/07	Review var emails re: POASI / HV	0.25
04/08	Talk w/Justin re: rates for system B; Review var emails re: same	0.50
04/10	Review status of case; Talk w/Tom; Talk w/Justin	1.50
04/20	Talk w/Tom Re: ROE / RC; Review var emails re: ROE	0.50
04/21	Review updated draft of Agr; Prepare email re: system A, etc. Prepare email re: financing	0.75
04/29	Talk w/Justin re: CapEx / Fin & Tech Ses	0.25
Total		<u>4.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 System A / System B / Offices</u>		
04/04	Talk w/Tom re: spec cont	0.25
04/11	Prep for & part in conf call w/Staff re: system B; Talk w/Leah re: same	0.75
04/15	Review cover letter & petition re: vehicle	0.25
04/25	Review var emails re: CoBank Fin / conf call	0.25
04/26	Part in conf call w/CoBank; Talk w/Leah	1.00
04/27	Talk w/Justin re: sch of assets; Review 2015 B/S & P&L; Review 2015 PUC Ann Rep; Prepare email re: same	0.50
Total		<u>3.00</u>
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B	
Grand Total		<u>7.50</u>

SPSt. Cyr  
05/14/16

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stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
05/02	Talk w/Tom re: Tech ses; Prepare for tech ses	1.75
05/03	Participate in tech ses; Talk w/Tom	3.75
05/16	Talk w/Tom re: status	0.25
05/17	Review / Reply to email re: 5/27 submission; Review tech ses notes; Talk w/ Justin re: same	0.75
05/18	Review / Redo proposed letter re: 5/3 tech ses	0.50
05/19	Review perm rate sch w/o AFUDC, etc.	3.00
05/23	Prepare step adj for DS, WMG, WC & Office	4.25
05/25	Review / Finalize revised perm rate sch w/o AFUDC, etc; Review / Finalize Step inc; Review Justin's email re: step inc; Prepare perm rate sch w/o AFUDC ... DS, etc; Review / Update perm rate sch w/o AFUDC ... DS, etc	5.50
05/26	Review / Update perm rate sch w/o AFUDC ... DS, etc.; Prep for / Part in conf call	3.00
05/27	Review email re: tech ses	0.25
05/31	Talk w/Justin re: var sch	<u>0.25</u>
Total		<u>23.25</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
05/19	Review 2015 PUC Ann Rep; Prepare fin sch	1.50
05/20	Prepare / Review fin sch; Prepare email re: add'l info; Prepare email re: fin costs	1.50
05/25	Review / Finalize fin sch; Review DS resp; Review Leah's comments; Review Justin's email re: petition	2.50
05/26	Talk w/Tom; Talk w/Justin; Review / Comment on pet; Review fin sch; Prep for / Part in conf call	2.75
05/27	Revise SPS-4; Review / Comment on pet; Reply to var emails; Review email re: CoBank; Update pet re: same; Reply to email re: same; Talk w/Leah; Review exh D; Prepare email re: "final" ver fin sch	1.75
05/31	Review / Reply to email re: RB; Talk w/Justin re: pet	<u>0.50</u>
Total		<u>10.50</u>
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	
<u>Grand Total</u>		<u>33.75</u>

SPSt. Cyr  
06/04/16

50-153-186-6 \$ 2906.25  
50-153-186-7 \$ 1093.75  
50-155-181-3 \$ 218.75  
\$ 4218.75

RC1605  
DS1605  
DS031605

21  
P



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stephenpstcyr@yahoo.com

JUL 1 1 2016

Date	Description	Hours
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
06/02	Talk w/Tom re: Tech ses; Talk w/Justin re: same	0.50
06/03	Review Jayson's email; Review proc sch; make adj for 2014 ½ yr depr exp on Mt R equip AFUDC; Review / Reply to email re: same	1.25
06/06	Prepare agenda; Prepare email re: same; Review Jayson's email; re: 2015 depr exp; Review adj for same; Review all sch; Make adj; Review al sch Prepare email re: same	3.25
06/07	Prepare email re: distr list; Review / Reply to same; Review var emails re: revised perm rate sch; Talk w/Tom re: payroll, etc.; Talk w/Justin re: tech ses; Talk w/Leah re: same; Review email; Review letter re: legal fees	1.50
06/08	Prepare for, participate and discuss tech ses	6.00
06/09	Review PUC letter re: proc sch; Talk w/Tom re: tech ses; Talk w/Leah re: Mt. R land	1.25
06/13	Talk w/Tom re: ROE	0.25
06/17	Review Co. respo to DR Set #4; Review Co. resp to DR Set #5	0.75
06/20	Talk w/Tom re: ROE	0.25
06/22	Review IMPOA DRs	0.25
06/23	Review Co. resp to IMPOA DRs; Prepare email re: same	0.50
06/24	Prepare email re: ROE; Review RoE data	0.50
06/28	Review / forward email to Tom re: ROE; Review / Reply to email re: same	<u>0.25</u>
Total		<u>16.50</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
06/17	Review 3/16 & 4/16 inv re: sys A / sys B / office	0.50
06/20	Talk w/Justin re; Dockham	<u>0.25</u>
Total		<u>0.75</u>
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	
Grand Total		<u>17.25</u>

SPSt. Cyr  
07/09/16

Project  
DW-152096301  
50-153-186-6  
\$2062.50  
DW-16-619630  
Dockham Shores.  
\$93.75  
50-153-186-7

2156.25



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10032 | DW 15-209 73116

Date	Description	Hours
<u>2015 Year End / Other</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		0.00
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u> 50-153-186-6		
07/06	Review Co. resp to OCA DRs; Prepare email re: same; Draft/Review Co. resp to IMPOA DRs; Prepare email re: same; Prepare rev req for step; Review same; Prepare email re: same	2.75
07/07	Talk w/Leah re: DRs; Talk w/Justin re: DRs; Review var emails re: DRs	1.125
07/11	Talk w/Tom re: ROE	0.125
07/14	Review email re: ROE; Prepare email re: ROE / Expert	0.50
07/22	F/U on email re: ROE	0.25
07/26	Talk w/Tom re: ROE	0.125
Total		4.875
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u> 50-153-186-7		
07/07	Talk w/Justin re: Dockham; Review email re: proc sch	0.375
07/11	Talk w/Tom re: prehearing conf / tech sess	0.125
07/22	Review proc sch; Prepare email re: DRs	0.25
07/25	Review OCA DRs; Prepare email re: same; Review Staff DRs; Review SPS-5 Prel Calc of Rev Req; Prepare email re: same	0.75
07/26	Talk w/Tom re: DRs	0.125
07/28	Review Staff DRs 3 & 4; Review Dockham's 2015 PUC Ann Rep; Talk w/Leah re: same	1.00
07/29	Review Staff 1-2; Review acct / fin sch; Draft resp; Review Leah's email re: Dock's resp; Review w/Dock's resp; Prepare email re: same; Review email re: RC exp; Review 2015 PUC Ann Rep; Reply to email re: same; Review var emails; Review email re: docs, RC exp, meters & town	2.00
Total		4.625
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition / Financing Costs for Dockham Shores	
Grand Total		9.50

x 125

609.38

x 125

578.12

SPSt. Cyr  
08/06/16

10032 | DW 16-619 73116

2016 Dockham Shores

08/02	Talk w/Justin re: Staff 1-2; Review add'l resp; Review updated Co resp; Prepare email re: Staff 1-4b	0.625
08/03	Review Co resp to Staff DRs v4; Prepare email re: same; Review var emails; Review Co resp to Staff DRs v5; Review email re: Co resp	2.00
08/29	Review proc sch; Review status	0.25
08/31	Participate in tech ses / set conf	<u>1.00</u>
Total		<u>3.875</u>

Note:

Please charge these costs to new account, PUC Acct. 186, 2016  
Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for  
Dockham Shores

Grand Total50.00SPSt. Cyr  
09/02/16

DS DW16--619

50-153-186-7

3.875  
125  

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484.37

Stephen P. St. Cyr & Associates

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COPY

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Financing</u>		
Total		<u>0.00</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2015 CoBank Financing	
<u>2015 Rate Case</u>		
09/01	Talk w/Tom re: Step 2 costs; Prepare loan amort sch; Prepare email re: annual Loan pay vs rev req; Review email re: revised sch	0.75
09/12	Talk w/Leah re; conf call	0.25
09/13	Talk w/Tom re step 2 fin / debt / equity	0.25
09/14	Prep for and part in conf call /Co, Staff & OCA re: step 2; Talk w/Leah; Prepare loan amort sch	1.75
09/16	Review Step 2 costs; Prepare step 2 sch; Prepare email re: details; Prepare email re: sch; Talk w/Leah re: updated data	1.50
09/19	Review var emails; Update Jayson's sch; Talk w/Leah; Review same; Prepare email re: cost / serv; Review / Reply to email re: typo & size of serv line; Talkk w/Leah re: cost / serv; Prepare email re: Step 2 calc	3.125
09/20	Talk w/Leah re: POASI; Review Step 2 calc; Prepare email re: same	0.75
09/21	Prepare email re: State school tax rate; Reply to email re: draft set age; Talk w/Leah re: state school tax rate & term sheet; Review updated term sheet; Prepare email re: same; Review email re: term sheet; Talk w/Leah re: same; Review term sheet; Fill in amt & %; Make minor changes; Prepare email re: same	3.00
09/22	Review term sheet; Review email re: POASI	0.50
09/29	Review email re: set agr	0.25
09/30	Talk w/Tom re: set agr	<u>0.25</u>
Total		<u>12.375</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
09/07	Review proposed set agr	<u>0.50</u>
Total		<u>0.50</u>
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	
Grand Total		<u>12.875</u>

SPSt. Cyr  
10/07/16

COPY

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Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
10/28	Talk w/Leah re: Step 1 audit	0.25
10/31	Review draft audit finds; Review email re: Co resp	<u>0.50</u>
Total		<u>0.75</u>
Note:	Please charge these costs to PUC Acct. 923, Outside Services.	
<u>2015 Rate Case</u>		
10/04	Talk /wTom re: set agr / sch; Review set agr; Tie cert amt into att; Prepare Email re: temp / perm diff & step 1 cap struct	1.375
10/05	Review email; Talk w/Leah	0.25
10/10	Review hearing Q & A; Review var emails re: same	1.00
10/11	Review / Resp to hearing Qs; Review resp; Prepare email re: same; Review / Reply to email re: same	3.25
10/12	Prep for & part in hearing	3.50
10/13	Review notes	0.50
10/14	Review letter withdrawing Mt. R fin	<u>0.25</u>
Total		<u>10.875</u>
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.	
<u>2016 Dockham Shores</u>		
10/04	Talk /wTom re: hearing; Review pet / exh; Review set agr; Prepare email re: Same; Talk w/Leah re: same	1.625
10/05	Prepare email re: hearing Qs; Review Co. costs	0.50
10/06	Review email; Review Qs for hearing; Reply to same; Talk w/Justin re: hearing; Prep for hearing; Review Pet / exh; Review Exh D / SPS sch	2.00
10/07	Part in hearing	<u>2.00</u>
Total		<u>6.125</u>
Note:	<b>Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>	
<u>2016 Financing</u>		
10/07	Talk w/Tom re: fin	0.25
10/11	Talk w/Tom re: fin	0.25
10/20	Prepare email re: add'l proj / costs	0.25
10/21	Review / Reply to email re: add'l proj / costs	0.25
10/22	Prepare fin sch; Prepare email re: same	2.25
10/25	Review email re: CoBank terms	0.125
10/26	Talk w/Tom re: CoBank	0.25
10/28	F/U on email re: CoBank costs / ret costs; Talk w/Leah re: same	0.50
10/31	Review / Reply to email re: CoBank terms; Review CoBank terms	<u>0.50</u>
Total		<u>4.625</u>
Note:	Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Dockham, Paradise Drive & Lovewell Lane	
Grand Total		<u>22.375</u>

SPSt. Cyr  
10/07/16

Stephen P. St. Cyr & Associates

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Biddeford, Me. 04005  
207-423-0215  
stephenpstcyr@yahoo.com

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2015 Year End / Other</u>		
11/21	Talk w/Justin re: POASI meter	0.25
Total		0.25
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2015 Rate Case</u>		
11/01	Talk w/Leah; Review audit finds; Review related text; Review Co. resp; Prepare email re: same	0.75
11/28	Review PUC order; Prepare email re: same; Review email re: same	0.75
11/30	Talk w/Justin re: RC exp; Review email re: RC exp	0.50
Total		2.00
<b>Note: Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.</b>		
<u>2016 Dockham Shores</u>		
11/14	Talk w/Leah re: PUC approval; Review PUC order	0.625
11/18	Review PUC order; Prepare email re: same	0.25
Total		0.875
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>2016 Financing</u>		
11/01	Review email re: fin costs	0.25
11/02	Update fin cost; Update source & use; Update cost rates; Update prel calc of Rev req; Update JEs; Update B/S; Update cap struct; Review same	1.00
11/03	Review fin sch; Prepare email re: same; Review / Reply to email re: bank fin; Talk w/Tom re: status, etc.	1.00
11/04	Review / Reply to email re: fin sch	0.25
11/07	Talk w/Tom re: APIC / Fin / Rates; Review same	0.75
11/08	Review email re: fin costs; Reply to same; Review email re: same; Talk w/Leah; Prepare test	2.00
11/10	Review fin changes; Make minor changes; Prepare email re: same	0.50
11/14	Talk w/Leah re: fin	0.125
11/18	Revise fin sch to elim Dock; Review same; Review rev req; Make change; Reply to email	2.25
11/21	Review email; Incorp com into test; Draft test re: background; Prepare email re: same; Review petition; Update same; Prepare email re: same; Talk w/ Leah re: pet / test	2.75
11/23	Review email re: com; Incorp com into pet; Review pet/ test; Update test; Prepare / Review cover letter; Conduct "final" review; Prepare email re: same	1.50
Total		12.375
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive &amp; Lovewell Lane</b>		
<u>Grand Total</u>		
Step 2 ADS.		15.50

SPSt. Cyr  
12/02/16

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Biddeford, Me. 04005  
207-423-0215  
stephenpsteyr@yahoo.com

BY: \_\_\_\_\_

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Year End / Other</u>		
12/02	Talk w/Leah re: YE	0.25
12/21	Talk w/Leah re: YE	0.25
12/29	Talk w/Leah re: abandon prop	0.25
Total		0.75

**Note:** Please charge these costs to PUC Acct. 923, Outside Services.

2015 Rate Case

12/01	Review email re: RC exp; Review revised pg 2 to PUC order; Review email; Review 2015 / 2016 RC exp sch; Review DW 15-209 Paid / Open sch	0.75
12/02	Review 2015/2016 RC exp sch; Review DW15-209 Paid / Open sch; Talk w/ Leah re: same	0.50
12/05	Review PUC order; Verify amts/%s; Review Staff's rec on Step 1; Prepare email re: same; Prepare Dec. 2016 – Feb. 2017 est; Prepare email re: same	2.50
12/06	Review revised tariff; Review notice to cust; Rewrite notice; Prepare email re: same; Talk w/Leah re: notice to cust	2.25
12/07	Review email re: PUC order; Talk w/Leah re: temp/perm diff	0.50
12/21	Review RC exp; Prepare email re: same; Talk w/Justin re: same; Review temp/ Perm diff; Talk w/Leah re: same; Talk w/Leah re: temp/perm diff	2.00
12/22	Review set agr; Review PUC order; Prepare email re: temp/perm diff; Review temp/perm diff	2.00
12/27	Prepare email re: temp/perm diff, RC exp, Summary & cover letter; Talk w/ Leah; Review surcharge sch; Reply to email re: same	0.75
12/29	Review "final" submission; Prepare email re: same; Review email re: RC exp docs; Talk w/Leah re: same	0.75
Total		12.00

**Note:** Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.

2016 Dockham Shores

12/19	Review email re: drop box; Review Co. resp; Reply to email re: same	0.375
Total		0.375

**Note:** Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores

2016 Financing

12/07	Talk w/Tom re: int rate; Review / Reply to email re: int rate assoc w/ Dockham & Step 2; Talk w/Leah re: CoBank loan – int rates	0.75
Total		0.75

**Note:** Please charge these costs to PUC Acct. 181, Unamortized Debt Expense, 2016 CoBank Financing ... Paradise Drive & Lovewell Lane

Grand Total

SPSt. Cyr  
01/13/17

2016 P5001 2017 1m001

Step 2

13.875  
X 125  
\$ 1734.38

03/29	Prepare for conf call; Prepare for tach ses; Prepare sum of issues; Prepare email re: same; Review var emails re: conf call; Part in conf call; Prepare for tech ses; Review / Reply to email re: key RC issues	3.75	
03/30	Participate in tech sess; Talk w/Tim re: same	5.25	
03/31	Review / Reply to email re: Asset to Motion ...	0.25	
Total		14.625	X 125
Note:	Please charge these costs to PUC Acct. 186, Miscellaneous Deferred Debits, 2015 Rate Case.		1,828.13
2016 System A / System B / Offices			
03/02	Talk w/Tom re: Purch; Review PUC website re: PUC Ann Rep; Review PUC Ann Rep; Prepre mod YE RB; Prepare NPV; Review same; Prepare email re: same	1.00	
03/03	Prepare email re: system A & B & off; Review email re: conf agr; Review Email 2014 tax return; Review email re: conf agr	0.75	
03/04	Review emails; Prepare reply re: B/S, P&L, GL, etc.	0.50	
03/07	Talk w/Justin re: Purch; Prepare email to accountant re: 2015 B/S, P&L, GL, etc.	0.50	
03/08	Review / Reply to email re: 2015 fin'l data	0.25	
03/16	Review email; Review WTB; Review depr sch; Prepare F/S; Prepare I/S; Prepare email re: same	1.25	
03/17	Review email; Review sup files; Review Form 1120S; Review PUC Ann Rep; Prepare email re; same; Review email re: QBs / PUC Ann Rep	0.625	
03/18	Review email to CoBank re: financing; Talk w/Justin re: same	0.75	
Total		5.625	X 125
Note:	Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits - 2016 Acquisition Costs for system A & B		703.13
Grand Total	10032/50- 153-186-7	33.625	X 125

SPSt. Cyr  
04/10/16

4,203.13

Correction

4,611.88 - 50,531,807 - 25

\$31.25 - 50,000,191.38

See WE9143

1,671.87 ✓

1,828.13

703.13

4,203.125

4,203.13

40.97

4,244.10

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-11**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

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**REQUEST: Re: SPS-Permanent, Page 10, Lines 35-41:**

- a) Please provide the total audit related costs expended by the Company relative to the Department of Energy audit associated with the instant rate case.

Please provide documentation in support of the total audit cost provided in response to (a).

**RESPONSE:**

The Company has incurred a total of \$525.63 in costs related to the Department of Energy's audit as follows:

March 2021 hours .125 = \$18.13

July 2021 hours 3.5 = \$507.50

See attached invoices.



Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

April 3, 2021

Tom Mason  
 Lakes Region Water Company, Inc.  
 P. O. Box 389  
 Moultonboro, N. H. 03254

Re: Year End, Tax investigation, ROE, 2019 Financing, 2019 DS Rate Case, 2020 DS  
 PUC Audit and 2020 Rate Case

Fee for professional services rendered in March 2021 (see attached detail):

Previous Balance		(\$2,780.31)
Current Month:		
DS Rate Case Work (1.75 hour @ \$140.00 / hour)		\$ 245.00
Non DS Rate Case Work (3.00 hours @ \$145.00 / hour)		\$ 435.00
Reimbursable Expenses:		
	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.00 x \$0.54)	<u>0.00</u>
Total Current Month Billing		<u>\$ 680.00</u>
Total Current Balance		<u>(\$2,100.31)</u>
Payment due upon receipt.		

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
03/01	Review Leah's email; Temp/Perm Rate diff, RC Exp & Surcharge; Review same	0.25
03/08	Review PUC email re: Staff DRs; Review same; Review Leah's reply; Review PUC reply; Talk w/Leah re: same	0.625
03/11	Review email; Review Co resp to Staff DRs; Review recalc; Talk w/Leah re: same; Review email; Review filing	0.875
Total		<u>1.75</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>Year End / Other</u>		
03/09	Talk w/Leah re: YE; Review email re: 9/30/20 F/S	0.125
03/10	Review 9/30/20 B/S & P&L; Review 2019 tax acct bal; Prepare email re: tax accts; Review Leah's reply; Review 2019 PUC Ann Rep; Review 2019 req for sup info; Update same; Prepare email re: same; Review Leah's reply	1.50
03/30	Review Leah's email re: req for ext to file 2020 PUC Ann Rep; Review ltr re: same; Reply to same	0.25
Total		<u>1.875</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2018 Tax Investigation (DW 18-056)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>ROE (IR 19-005)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2019 Financing (DW 19-135)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>2020 LRWC Rate Case</u>		
03/06	Review Leah's email re: Affidavit; Review same	0.25
03/26	Review PUC email re: PUC order; Review PUC order; Reply to email re: prehearing conf date; Prepare email re: posting order to website; Review/Reply to email re: same; Review PUC email re: revised PUC order; Review revised PUC order	0.75
Total		<u>1.00</u>
<u>LRWC Audit</u>		
03/09	Review/Reply to email re: PUC audit	0.125
Total		<u>0.125</u>
Non DS Rate Case Work		<u>3.00</u>
<u>Grand Total</u>		<u>4.75</u>

SPSt. Cyr  
04/03/21

Stephen P. St. Cyr & Associates

17 Sky Oaks Drive  
 Biddeford, Me. 04005  
 207-423-0215  
 stephenpstcyr@yahoo.com

August 2, 2021

Tom Mason  
 Lakes Region Water Company, Inc.  
 P. O. Box 389  
 Moultonboro, N. H. 03254

Re: Year End, Tax investigation, ROE, 2019 Financing, 2019 DS Rate Case, 2020 DS  
 PUC Audit and 2020 Rate Case

Fee for professional services rendered in July 2021 (see attached detail):

Current Month:

DS Rate Case Work (0.00 hour @ \$140.00 / hour)	\$ 0.00
Non DS Rate Case Work (13.375 hours @ \$145.00 / hour)	\$1,939.38

Reimbursable Expenses:	Copies	0.00
	Postage	0.00
	Scan/Email	0.00
	Mileage (0.00 x \$0.54)	<u>0.00</u>

Total Current Month Billing	<u>\$1,939.38</u>
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Payment due upon receipt.

If you have any questions or comments, please call me at 207-423-0215.

Sincerely,

Stephen P. St. Cyr

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>2019 Dockham Shores rate case (DW 19-177)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, 2016 Miscellaneous Deferred Debits – 2016 Acquisition / Financing Costs for Dockham Shores</b>		
<u>Year End / Other</u>		
07/29	Talk w/Leah re: oper mgr pos	0.375
07/30	Talk w/Leah re: truck, E-22 & fin	<u>0.125</u>
Total		<u>0.50</u>
<b>Note: Please charge these costs to PUC Acct. 923, Outside Services.</b>		
<u>2018 Tax Investigation (DW 18-056)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to new account, PUC Acct. 186, Miscellaneous Deferred Debits – 2018 Tax Investigation</b>		
<u>ROE (IR 19-005)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 186, Misc Def Dr, 2017 ROE.</b>		
<u>2019 Financing (DW 19-135)</u>		
Total		<u>0.00</u>
<b>Note: Please charge these costs to PUC Acct. 181, Unamortized Debt Expense 2019 Financing.</b>		
<u>2020 LRWC Rate Case</u>		
07/16	Prepare email re: tech ses on temp rates	0.125
07/19	Talk w/Leah re: tech ses; Review proc sch; Prepare email re: tech ses	0.375
07/20	Review DOE reply; Review DOE email re: webex invite; Review temp rate sch; Review temp rate test; Review Total Co perm rate sch; Review Total Co r of r info; Review Tom's test; Review petition; Review cover ltr; Prepare email re: temp rates; Talk w/Leah re: same	2.25
07/21	Talk w/Tom re: tech ses; Prep for / Part in tech ses; Talk w/Leah & Tom re: tech ses / set agr; Review Motion to Amend Temp Rate Req; Prepare email re: brief sum	2.75
07/22	Review DOE email re: Staff DRs – TS1; Review DOE email re: F/U discussion	0.25
07/26	Talk w/Leah re: temp rates for DS; Talk w/Justin re: same; Prepare email re: Co resp to Staff DRs TS1; Review reply; Review email re: Co resp to Staff DRs TS1; Review email re: RC exp; Review RC exp	0.75
07/28	Talk w/Justin re: prep for call w/Staff	0.25
07/29	Review Motion to amend; Review DS rates; Review WW rates; Recalc WW rates w/30% inc; Prepare email re: rates; Part in Team mtg w/Staff; Part in zoom mtg w/Co; Review Justin's email re: temp rate set agr; Review same	<u>2.625</u>
Total		<u>9.375</u>

LRWC Audit

07/01	Review PUC Audit's email re: F-48; Review diff	0.25
07/02	Review Leah's email re: review; Review Leah's reply	0.25
07/06	Talk w/Leah re: debt exp / amort period	0.375
07/16	Review email re: Draft audit rep; Review draft AIs; Reply to same	0.375
07/19	Talk w/Leah re: draft audit rep	0.125
07/26	Talk w/Leah re: draft audit rep; Review email re: revised draft audit rep; Review same	0.50
07/29	Review eq cap of revised draft AR; Review AI#6; Draft Co com; Prepare email re: same	0.75
07/30	Talk w/Leah re: Co comments; Review Co resp; Review cert text; Propose change to Co resp to AI#7; Review Leah'e email re: Co resp; Review Co resp to AI#7	<u>0.875</u>
Total		<u>3.50</u>
Non DS Rate Case Work		<u>13.375</u>
<u>Grand Total</u>		<u>13.375</u>

SPSt. Cyr  
08/01/21

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-13**

**Date of Response: 09/23/21**  
**Witness: Leah Valladares**

**REQUEST: Re: Final Audit Report dated July 30, 2021 (Audit Report), Page 84, Audit Issue # 1:** Please provide the annual depreciation expense recorded during the test year associated with the \$5,870 Logics asset to be retired.

**RESPONSE:**

The annual depreciation expense recorded during the test year associated with the \$5,870 Logics asset to be retired was **\$3,356.16**.

<b>Asset ID</b>	<b>Description</b>	<b>Service Date</b>	<b>Cost</b>	<b>Basis</b>	<b>Method</b>	<b>Life</b>	<b>Rate</b>	<b>Annual Depreciation</b>
201550.003	2015 Logics Software	12/15/2015	\$33,562.00	\$33,562.00	SL	10	10%	<b>\$3,356.16</b>

**Lakes Region Water  
Depreciation Expense**  
For the 12 Months Ended 12/31/2019

Financial Book, Sort by Group &gt; Date

Page 30 of 30

Report Created: 03/09/2020

Asset ID	Description	Service Date	Cost	Sec179	Bonus	Basis	Method	Life	Rate	Annual Depreciation
<b>344- Lab Equip</b>										
200213.30E	2002 Lab Equip Alloc	07/01/2002	62.00	0.00	0.00	62.00	SL	18.00	0.0000%	0.00
200311.40E	2003 LAB EQUIP ALLOC	07/01/2003	66.00	0.00	0.00	66.00	SL	18.00	5.6364%	3.72
200514.30E	2005 LAB EQUIP ALLOC	07/01/2005	72.00	0.00	0.00	72.00	SL	18.00	0.0000%	0.00
200515.30E	2005 LAB EQUIP ALLOC	07/01/2005	324.00	0.00	0.00	324.00	SL	18.00	0.0000%	0.00
200516.30E	2005 LAB EQUIP ALLOC	07/01/2005	141.00	0.00	0.00	141.00	SL	18.00	0.9929%	1.40
200517.30E	2005 LAB EQUIP ALLOC	07/01/2005	75.00	0.00	0.00	75.00	SL	18.00	0.0000%	0.00
<b>344- Lab Equip Total:</b>			<b>2,329.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,329.00</b>				<b>5.12</b>
<b>346-Communication Eq</b>										
201650.004	Verizon 3G Radios	10/05/2016	499.00	0.00	0.00	499.00	SL	10.00	10.0040%	49.92
<b>346-Communication Eq Total:</b>			<b>499.00</b>	<b>0.00</b>	<b>0.00</b>	<b>499.00</b>				<b>49.92</b>
<b>347-Computer Equip</b>										
200750.002	2007 FLOW READER	02/27/2007	4,679.00	0.00	0.00	4,679.00	SL	10.00	0.0000%	0.00
201050.004	2010 TARYNS COMPUTOR	04/13/2010	982.00	0.00	0.00	982.00	SL	5.00	0.0000%	0.00
201150.003	2011 HP I3 3130	04/25/2011	1,923.00	0.00	0.00	1,923.00	SL	5.00	0.0000%	0.00
201150.004	2011 HP I6 650	04/25/2011	1,343.00	0.00	0.00	1,343.00	SL	5.00	0.0000%	0.00
201150.005	2011 HP I6 650-Front2	06/24/2011	1,029.00	0.00	0.00	1,029.00	SL	5.00	0.0000%	0.00
201150.008	2011 HP I5-4590-LRW03C	11/30/2011	1,739.00	0.00	0.00	1,739.00	SL	5.00	0.0000%	0.00
201150.009	2011 SUPER CHASIS PS	12/07/2011	1,059.00	0.00	0.00	1,059.00	SL	5.00	0.0000%	0.00
201350.004	2013 LENOVO LAPTOP E4	03/12/2013	1,780.00	0.00	0.00	1,780.00	SL	5.00	4.9972%	88.95
201350.005	2013 LENOVO W/23" MONI	08/14/2013	1,470.00	0.00	0.00	1,470.00	SL	5.00	0.0000%	0.00
201450.005	2014 Ipad	01/17/2014	929.00	0.00	0.00	929.00	SL	5.00	3.3326%	30.96
201450.006	2014 Ipad	01/17/2014	929.00	0.00	0.00	929.00	SL	5.00	3.3326%	30.96
201450.007	2014 Ipad	01/17/2014	929.00	0.00	0.00	929.00	SL	5.00	3.3326%	30.96
201450.008	2014 Ipad	01/17/2014	929.00	0.00	0.00	929.00	SL	5.00	3.3326%	30.96
201550.002	2015 Desktop Computer-Fro	11/17/2015	2,593.00	0.00	0.00	2,593.00	SL	5.00	20.0015%	518.64
201550.003	2015 Logics Software	12/15/2015	33,562.00	0.00	0.00	33,562.00	SL	10.00	9.9999%	3,356.16
201650.006	2016 Logics Additions	02/24/2016	1,928.00	0.00	0.00	1,928.00	SL	10.00	10.0021%	192.84
201650.005	2016 Dell Intell 4590- AB	03/04/2016	1,509.00	0.00	0.00	1,509.00	SL	5.00	20.0000%	301.80
201850.004	Sensus Meter Reading Gun	01/08/2018	8,632.50	0.00	0.00	8,632.50	SL	10.00	10.0003%	863.28
201950.008	Lenovo T59 i7 Laptop	09/25/2019	1,599.00	0.00	0.00	1,599.00	SL	5.00	5.0000%	79.95
201950.010	2019 IPAD#1 10.2 VZW 125	11/26/2019	334.00	0.00	0.00	334.00	SL	5.00	1.6677%	5.57
201950.011	2019 IPAD#2 10.2 VZW 125	11/26/2019	334.00	0.00	0.00	334.00	SL	5.00	1.6677%	5.57
201950.012	2019 IPAD#3 10.2 VZW 125	11/26/2019	334.00	0.00	0.00	334.00	SL	5.00	1.6677%	5.57
201950.013	2019 IPAD#4 10.2 VZW 125	11/26/2019	334.00	0.00	0.00	334.00	SL	5.00	1.6677%	5.57
<b>347-Computer Equip Total:</b>			<b>70,879.50</b>	<b>0.00</b>	<b>0.00</b>	<b>70,879.50</b>				<b>5,547.74</b>
<b>Grand Total:</b>			<b>6,711,054.16</b>	<b>0.00</b>	<b>0.00</b>	<b>6,267,660.22</b>				<b>216,736.40</b>

**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-15**

**Date of Response: 10/6/2021  
Witness: Leah Valladares**

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**REQUEST: Re: Audit Report, Page 86, Audit Issue # 3:** Please provide the journal entry that should be recorded by the Company to comply with this audit issue.

**RESPONSE:**

The Journal Entry that should be recorded is to comply with Audit Issue #3 is.

	<u>Debit</u>	<u>Credit</u>
Account 408 – Depreciation	\$1,434.90	
Account 108- Accumulated Dep.		\$1,434.90

**See attached schedule that reconciled the difference of ½ year depreciation.**



Asset ID	Description	Service Date	Location	Cost FIN	Method FIN	Life FIN	2019 Depreciation Expense	Correct Depr. Expense	Difference
Group : 301- Org									
198916.OC2	1998 ORG COST PUR 2004	6/30/1989	16- Indian Mound	\$ 776.00	SL	20	\$ -	\$ -	
199213.O00	1992 PURCH 175 ESTATES	4/2/1992	13- 175 Estates	\$ 4,283.00	SL	14	\$ 305.88	\$ 305.88	\$ -
199605.001	1996 PURCHASE CPR1	1/1/1996	05- Hidden Valley Shores	\$ 2,636.00	SL	14	\$ 188.28	\$ 188.28	\$ -
199616.OC1	1996 ORGN COST PUR 2004	6/30/1996	16- Indian Mound	\$ 10,365.00	SL	5	\$ -	\$ -	\$ -
200414.O00	2004 ORGAN COST	12/29/2004	14- Deer Cove	\$ 840.00	SL	20	\$ 42.00	\$ 42.00	\$ -
200415.OC1	2004 ORGAN COST	12/29/2004	15- Lake Ossipee Village	\$ 3,664.00	SL	20	\$ 183.24	\$ 183.24	\$ -
200416.OC1	2004 ACCTF COST	12/31/2004	16- Indian Mound	\$ 1,500.00	SL	20	\$ 75.00	\$ 75.00	\$ -
301- Org Total				\$ 24,064.00			\$ 794.40	\$ 794.40	\$ -
Group : 302- Franchise									
199109.F01	1991 FRANCHISE	10/1/1991	09- Woodland Grove	\$ 1,077.00	SL	1	\$ -		
199110.F10	1991 FRANCHISE	10/1/1991	10- Echo Lake Woods	\$ 851.00	SL	1	\$ -		
199313.F00	1993 PURCH 175 ESTATES	1/1/1993	13- 175 Estates	\$ 430.00	SL	50	\$ -		
199513.F00	1995 PURCH 175 ESTATES	10/1/1995	13- 175 Estates	\$ 599.00	SL	50	\$ 2.00	\$ 2.00	\$ -
199605.F01	1996 FRANCHISE	1/1/1996	05- Hidden Valley Shores	\$ 673.00	SL	20	\$ -		
302- Franchise				\$ 3,630.00			\$ 2.00	\$ 2.00	
Group : 303- Land									
198602.L01	1996 LAND CPR 2	7/1/1986	02- Paradise Shores	\$ 1,000.00	SL	1	\$ -		
198704.L10	1987 LAND CPR1	7/1/1987	04- Waterville Valley Gateway	\$ 4,500.00	SL	31.5	\$ -		
198804.L10	1988 LAND CPR2	7/1/1988	04- Waterville Valley Gateway	\$ 555.00	SL	31.5	\$ -		
199105.L01	1991 LAND	7/1/1991	05- Hidden Valley Shores	\$ 3,615.00	SL	31.5	\$ -		
199109.L10	1991 LAND	10/1/1991	09- Woodland Grove	\$ 7,990.00	SL	31.5	\$ -		
199202.L01	1992 NEW WELL RD CPR3	10/1/1992	02- Paradise Shores	\$ 3,349.00	SL	31.5	\$ -		
199203.L00	1992 LAND	5/1/1992	03- West Point Upper	\$ 242.00	SL	31.5	\$ -		
199209.L10	1992 RESET WELL NEW DRIVEWAY	5/1/1992	09- Woodland Grove	\$ 1,115.00	SL	31.5	\$ -		
199302.L01	1993 NEW WELL RD CPR3	9/4/1993	02- Paradise Shores	\$ 43,309.00	SL	31.5	\$ -		
199501.L01	1995 Land Alloc	7/1/1995	01-Far Echo Harbor	\$ 1,017.00	SL	39	\$ -		
199502.001	1995 LAND ALLOC	7/1/1995	02- Paradise Shores	\$ 4,748.00	SL	39	\$ -		
199502.L01	1995 LAND CPR4	7/11/1995	02- Paradise Shores	\$ 172.00	SL	39	\$ -		
199503.L00	1995 LAND ALLOC	7/1/1995	03- West Point Upper	\$ 502.00	SL	39	\$ -		
199504.L11	1995 LAND ALLOC	7/1/1995	04- Waterville Valley Gateway	\$ 1,017.00	SL	39	\$ -		
199505.L01	1995 LAND ALLOC	7/1/1995	05- Hidden Valley Shores	\$ 1,423.00	SL	39	\$ -		
199506.L40	1995 LAND ALLOC	7/1/1995	06- Wentworth Cove	\$ 658.00	SL	39	\$ -		
199507.L10	1995 LAND OFFICE ALLOC	7/1/1995	07- Pendleton Cove	\$ 849.00	SL	39	\$ -		
199508.L10	1995 LAND ALLOC	7/1/1995	08- Deer Run	\$ 706.00	SL	39	\$ -		
199509.L11	1995 LAND ALLOC	7/1/1995	09- Woodland Grove	\$ 885.00	SL	39	\$ -		
199510.L11	1995 LAND ALLOC	7/1/1995	10- Echo Lake Woods	\$ 526.00	SL	39	\$ -		
199511.L10	1995 LAND AND LAND RIGHTS	1/1/1995	11- Brake Hill	\$ 377.00	SL	39	\$ -		
199511.L11	1995 LAND ALLOC	7/1/1995	11- Brake Hill	\$ 562.00	SL	39	\$ -		
199612.L20	1996 LAND ALLOC	7/1/1996	12- Tamworth Water Works	\$ 1,208.00	SL	39	\$ -		
199802.L01	1998 SURVEY WELL FIELD CPR5	7/1/1998	02- Paradise Shores	\$ 1,926.00	SL	39	\$ -		
199902.L01	1999 WELL SITING CPR6	7/16/1999	02- Paradise Shores	\$ 2,148.00	SL	39	\$ -		

200012.L10	2000 LAND AND LAND RIGHTS	1/1/2000	12- Tamworth Water Works	\$ 661.00	SL	39	\$ -		
200213.L11	2002 LAND ALLOC	7/1/2002	13- 175 Estates	\$ 526.00	SL	39	\$ -		
200415.L00	2005 LAND LOV	12/29/2004	15- Lake Ossipee Village	\$ 29,371.00	SL	39	\$ -		
200514.L10	2005 LAND ALLOC	7/1/2005	14- Deer Cove	\$ 610.00	SL	39	\$ -		
200515.L10	2005 LAND ALLOC	7/1/2005	15- Lake Ossipee Village	\$ 2,775.00	SL	39	\$ -		
200516.L20	2005 LAND ALLOC	7/1/2005	16- Indian Mound	\$ 1,304.00	SL	39	\$ -		
200517.L10	2005 LAND	9/15/2005	17- Gundstock Glen	\$ 2,000.00	SL	39	\$ -		
200517.L11	2005 LAND ALLOC	7/1/2005	17- Gundstock Glen	\$ 644.00	SL	39	\$ -		
200802.L01	2008 EMERSON PATH CPR7	7/1/2008	02- Paradise Shores	\$ 48,352.00	SL	39	\$ -		
200902.L01	2009 BOUNDRY SURVEY CPR8-10	7/1/2009	02- Paradise Shores	\$ 8,896.00	SL	39	\$ -		
201102.L01	2011 MT ROBERTS EASEMENT CPR11	8/2/2011	02- Paradise Shores	\$ 105.00	SL	39	\$ -		
201602.001	2016 Mt. Roberts Property	7/1/2016	02- Paradise Shores	\$ 262,095.00	SL	39	\$ -		
201718.002	Land & Land Rights	1/1/1988	18- Dockham Shores	\$ 1,515.00	SL	31.5	\$ -		
303- Land Total				\$ 443,253.00			\$ -		
Group : 304- Structures & Impro.									
197003.S10	1970 STRUCTURES CPR0	7/1/1970	03- West Point Upper	\$ 2,000.00	SL	50	\$ 39.96	\$ 39.96	\$ -
197302.S00	1973 STRUCTURES CPR3	7/1/1973	02- Paradise Shores	\$ 3,000.00	SL	50	\$ 60.00	\$ 60.00	\$ -
197303.S10	1973 STRUCTURES CPR2	7/1/1973	03- West Point Upper	\$ 7,989.00	SL	50	\$ 159.84	\$ 159.84	\$ -
197902.S00	1979 STURCTURES CPR2	7/1/1979	02- Paradise Shores	\$ 422.00	SL	50	\$ 8.40	\$ 8.40	\$ -
197906.S10	1979 STRUCTURES CPR1	7/1/1979	06- Wentworth Cove	\$ 1,000.00	SL	50	\$ 20.04	\$ 20.04	\$ -
198215.S10	1982 PUMPHOUSE	7/1/1982	15- Lake Ossipee Village	\$ 3,434.00	SL	50	\$ 68.64	\$ 68.64	\$ -
198301.001	Well House	7/2/1983	01-Far Echo Harbor	\$ 1,432.00	SL	50	\$ 28.68	\$ 28.68	\$ -
198603.S10	1986 STRUCTURES CPR1	7/1/1986	03- West Point Upper	\$ 1,351.00	SL	50	\$ 27.00	\$ 27.00	\$ -
198614.S00	1986 STRUCTURES CPR1	4/1/1986	14- Deer Cove	\$ 9,265.00	SL	50	\$ 185.28	\$ 185.28	\$ -
198702.S00	1987 STRUCTURES CPR1	7/1/1987	02- Paradise Shores	\$ 3,120.00	SL	50	\$ -	\$ -	\$ -
198802.S00	1988 STURCTURES CPR2	7/1/1988	02- Paradise Shores	\$ 2,000.00	SL	50	\$ 39.96	\$ 39.96	\$ -
198904.L10	1998 STRUCTURES CPR1	7/1/1989	04- Waterville Valley Gateway	\$ 9,705.00	SL	50	\$ -	\$ -	\$ -
199002.S00	1990 STRUCTURES CPR6	7/1/1990	02- Paradise Shores	\$ 4,819.00	SL	50	\$ 96.36	\$ 96.36	\$ -
199004.L10	1990 STRUCTURES CPR2-3	7/1/1990	04- Waterville Valley Gateway	\$ 1,294.00	SL	50	\$ -	\$ -	\$ -
199102.S00	1991 STRUCTURES CPR7	7/1/1991	02- Paradise Shores	\$ 1,937.00	SL	50	\$ 38.76	\$ 38.76	\$ -
199110.S10	1991 STRUCTURES CPR1	10/1/1991	10- Echo Lake Woods	\$ 16,209.00	SL	50	\$ 182.52	\$ 182.52	\$ -
199201.001	Improvements to Well House	4/1/1992	01-Far Echo Harbor	\$ 841.00	SL	50	\$ 16.80	\$ 16.80	\$ -
199203.S10	1992 STRUCTURES CPR3	6/30/1992	03- West Point Upper	\$ 4,040.00	SL	50	\$ 80.76	\$ 80.76	\$ -
199210.S10	1992 STRUCTURES CPR2	3/1/1992	10- Echo Lake Woods	\$ 184.00	SL	50	\$ 3.72	\$ 3.72	\$ -
199302.S00	1993 STRUCTURES CPR8	9/4/1993	02- Paradise Shores	\$ 6,862.00	SL	50	\$ 137.28	\$ 137.28	\$ -
199409.P10	1994 PUMPING EQUIP CPR6	4/7/1994	09- Woodland Grove	\$ 2,075.00	SL	10	\$ -	\$ -	\$ -
199501.A01	1995 Structures Alloc	7/1/1995	01-Far Echo Harbor	\$ 5,850.00	SL	50	\$ 117.00	\$ 117.00	\$ -
199502.002	1995 STUCTURES ALLOC	7/1/1995	02- Paradise Shores	\$ 27,325.00	SL	50	\$ 546.48	\$ 546.48	\$ -
199503.S11	1995 Structures Alloc	7/1/1995	03- West Point Upper	\$ 2,891.00	SL	50	\$ 57.84	\$ 57.84	\$ -
199504.S11	1995 Structures Alloc	7/1/1999	04- Waterville Valley Gateway	\$ 5,850.00	SL	50	\$ 117.00	\$ 117.00	\$ -
199505.S20	1995 Structures Alloc	7/1/1995	05- Hidden Valley Shores	\$ 8,191.00	SL	50	\$ 163.80	\$ 163.80	\$ -
199506.S10	1995 STRUCTURES CPR2	7/1/1995	06- Wentworth Cove	\$ 1,885.00	SL	50	\$ 37.68	\$ 37.68	\$ -
199506.S11	1995 Structures Alloc	7/1/1995	06- Wentworth Cove	\$ 3,786.00	SL	50	\$ 75.72	\$ 75.72	\$ -
199507.S11	1995 Structures Alloc	7/1/1995	07- Pendleton Cove	\$ 4,887.00	SL	50	\$ 97.80	\$ 97.80	\$ -

199508.S20	1995 Structures Alloc	7/1/1995	08- Deer Run	\$ 4,061.00	SL	40	\$ 101.52	\$ 101.52	\$ -
199509.S11	1995 Structures Alloc	7/1/1995	09- Woodland Grove	\$ 5,093.00	SL	50	\$ 101.88	\$ 101.88	\$ -
199510.S10	1995 STRUCTURES CPR3	8/3/1995	10- Echo Lake Woods	\$ 314.00	SL	50	\$ 6.24	\$ 6.24	\$ -
199510.S11	1995 STURCTURE ALLOC	7/1/1995	10- Echo Lake Woods	\$ 3,028.00	SL	50	\$ 60.60	\$ 60.60	\$ -
199511.S11	1995 Structures Alloc	7/1/1995	11- Brake Hill	\$ 3,235.00	SL	50	\$ 64.68	\$ 64.68	\$ -
199612.S10	1996 STRUCTURES CPR1-2	7/1/1996	12- Tamworth Water Works	\$ 19,119.00	SL	50	\$ 382.44	\$ 382.44	\$ -
199612.S30	1996 STRUCTURES ALLOC	7/1/1996	12- Tamworth Water Works	\$ 6,952.00	SL	50	\$ 139.08	\$ 139.08	\$ -
199710.S10	1997 STRUCTURES CPR4	9/30/1997	10- Echo Lake Woods	\$ 141.00	SL	50	\$ 2.88	\$ 2.88	\$ -
199712.S10	1997 STRUCTURES CPR2.2	9/30/1997	12- Tamworth Water Works	\$ 3,022.00	SL	50	\$ 60.48	\$ 60.48	\$ -
199812.S10	1998 STRUCTURES CPR2.3	5/4/1998	12- Tamworth Water Works	\$ 8,307.00	SL	50	\$ 166.20	\$ 166.20	\$ -
199904.L10	1999 STRUCTURES CPR4	7/1/1999	04- Waterville Valley Gateway	\$ 230.00	SL	50	\$ -	\$ -	\$ -
199907.S10	1999 STRUCTURES CPR2	10/28/1999	07- Pendleton Cove	\$ 2,159.00	SL	50	\$ 43.20	\$ 43.20	\$ -
199915.S10	1999 HILLSIDE PUMPHOUSE	7/1/1999	15- Lake Ossipee Village	\$ 460.00	SL	50	\$ 9.24	\$ 9.24	\$ -
200010.S10	2000 STRUCTURES CPR5	4/18/2000	10- Echo Lake Woods	\$ 793.00	SL	50	\$ 15.84	\$ 15.84	\$ -
200015.S10	2000 HILLSIDE PUMPHOUSE	7/1/2000	15- Lake Ossipee Village	\$ 10,406.00	SL	50	\$ 208.08	\$ 208.08	\$ -
200102.S00	2001 STRUCTURES CPR9	7/1/2001	02- Paradise Shores	\$ 250.00	SL	50	\$ 5.04	\$ 5.04	\$ -
200110.S10	2001 STRUCTURES CPR6	1/23/2001	10- Echo Lake Woods	\$ 1,666.00	SL	50	\$ 33.36	\$ 33.36	\$ -
200112.S10	2001 PAINT/ELECTRICAL CPR3	7/17/2001	12- Tamworth Water Works	\$ 1,179.00	SL	50	\$ 23.64	\$ 23.64	\$ -
200115.S10	2011 REINSULATE CPR3	10/11/2011	15- Lake Ossipee Village	\$ 3,419.00	SL	50	\$ 68.40	\$ 68.40	\$ -
200202.S00	2002 STRUCTURES CPR10	7/1/2002	02- Paradise Shores	\$ 1,113.00	SL	50	\$ 22.32	\$ 22.32	\$ -
200203.S10	2002 STRUCTURES CPR4	3/14/2002	03- West Point Upper	\$ 390.00	SL	50	\$ 7.80	\$ 7.80	\$ -
200213.S11	2002 STRUCTURES ALLOC	7/1/2002	13- 175 Estates	\$ 3,028.00	SL	50	\$ 60.60	\$ 60.60	\$ -
200402.S01	2004 ROAD IMP CPR12	4/12/2004	02- Paradise Shores	\$ 1,114.00	SL	50	\$ 22.32	\$ 22.32	\$ -
200402.S02	2004 STRUCTURES CPR11	10/12/2004	02- Paradise Shores	\$ 1,690.00	SL	50	\$ 33.84	\$ 33.84	\$ -
200409.S10	2004 REBUILD 10X10 SHED CPR4	10/29/2004	09- Woodland Grove	\$ 2,300.00	SL	50	\$ 45.96	\$ 45.96	\$ -
200412.S10	2004 STUCTURES CPR4	11/19/2004	12- Tamworth Water Works	\$ 217.00	SL	50	\$ 4.32	\$ 4.32	\$ -
200415.S10	2004 SHELVES CPR1	3/29/2004	15- Lake Ossipee Village	\$ 188.00	SL	50	\$ 3.72	\$ 3.72	\$ -
200502.S00	2005 STRUCTURES CPR12	5/1/2005	02- Paradise Shores	\$ 573.00	SL	50	\$ 11.52	\$ 11.52	\$ -
200514.S00	2005 SPRINKLER CPR02	7/28/2005	14- Deer Cove	\$ 368.00	SL	40	\$ 9.24	\$ 9.24	\$ -
200514.S10	2005 STRUCTURES ALLOC	7/1/2005	14- Deer Cove	\$ 3,510.00	SL	40	\$ 87.72	\$ 87.72	\$ -
200515.S10	2005 STRUCTURES CPR0	4/15/2005	15- Lake Ossipee Village	\$ 1,848.00	SL	50	\$ 36.96	\$ 36.96	\$ -
200515.S11	2005 STRUCTURES ALLOC	7/1/2005	15- Lake Ossipee Village	\$ 15,968.00	SL	40	\$ 399.24	\$ 399.24	\$ -
200516.S02	2005 STRUCTURES ALLOC	7/1/2005	16- Indian Mound	\$ 7,502.00	SL	50	\$ 150.00	\$ 150.00	\$ -
200517.S10	2005 STRUCTURES PURCHASE	9/15/2005	17- Gundstock Glen	\$ 16,184.00	SL	50	\$ -	\$ -	\$ -
200517.S11	2005 STRUCTURES ALLOC	7/1/2005	17- Gundstock Glen	\$ 3,719.00	SL	50	\$ 74.40	\$ 74.40	\$ -
200614.S00	2006 INSULATION CPR3	2/19/2009	14- Deer Cove	\$ 906.00	SL	40	\$ 22.68	\$ 22.68	\$ -
200615.S10	2006 STRUCTURES	7/1/2006	15- Lake Ossipee Village	\$ 3,732.00	SL	50	\$ 74.64	\$ 74.64	\$ -
200702.S00	2007 STRUCTURES CPR13	12/15/2007	02- Paradise Shores	\$ 500.00	SL	50	\$ 9.96	\$ 9.96	\$ -
200708.S10	2007 REPLACE ROOF CPR1	11/18/2007	08- Deer Run	\$ 1,432.00	SL	40	\$ 35.76	\$ 35.76	\$ -
200713.S00	2007 NEW PUMPHOUSE CPR8	7/15/2007	13- 175 Estates	\$ 21,951.00	SL	40	\$ 548.76	\$ 548.76	\$ -
200802.S00	2014 EMERSON PATH CPR14	11/30/2008	02- Paradise Shores	\$ 15,851.00	SL	50	\$ 317.04	\$ 317.04	\$ -
200805.S02	2008 UPPER PUMPHOUSE CPR9	11/30/2008	05- Hidden Valley Shores	\$ 13,547.00	SL	50	\$ 270.96	\$ 270.96	\$ -
200807.S10	2008 STRUCTURES CPR3	11/30/2008	07- Pendleton Cove	\$ 1,648.00	SL	50	\$ 33.00	\$ 33.00	\$ -
200817.S10	2005 CONCRETE CPR1	12/31/2008	17- Gundstock Glen	\$ 36,868.00	SL	50	\$ 737.40	\$ 737.40	\$ -

200904L10	2009 STRUCTURES CPR5	6/30/2009	04- Waterville Valley Gateway	\$ 20,563.00	SL	50	\$ -	\$ -	\$ -
200905.S02	2009 LOWER PUMPHOUSE CPR10	2/1/2009	05- Hidden Valley Shores	\$ 9,088.00	SL	50	\$ 181.80	\$ 181.80	\$ -
200911.S10	2009 NEW PUMPHOUSE CPR4	12/10/2009	11- Brake Hill	\$ 31,611.00	SL	50	\$ 632.28	\$ 632.28	\$ -
200917.S10	2009 IMPROVEMENTS CPR2	4/10/2009	17- Gundstock Glen	\$ 4,049.00	SL	50	\$ 81.00	\$ 81.00	\$ -
201006.S10	2010 STRUCTURES CPR3	5/19/2010	06- Wentworth Cove	\$ 2,081.00	SL	50	\$ 41.64	\$ 41.64	\$ -
201007.S10	2010 STRUCTURES CPR4	7/1/2010	07- Pendleton Cove	\$ 325.00	SL	50	\$ 6.48	\$ 6.48	\$ -
201113.S00	2013 SITE GLASS CPR09	7/28/2011	13- 175 Estates	\$ 411.00	SL	50	\$ 8.28	\$ 8.28	\$ -
201209.S10	2012 STRUCTURES CPR5	7/1/2012	09- Woodland Grove	\$ 67,815.00	SL	50	\$ 1,356.36	\$ 1,356.36	\$ -
201214.S10	2012 STRUCTRURS CPR4	7/1/2012	14- Deer Cove	\$ 2,246.00	SL	40	\$ 56.16	\$ 56.16	\$ -
201305.S02	2013 PUMPHOUSE IMPR CPR11	11/1/2013	05- Hidden Valley Shores	\$ 2,476.00	SL	50	\$ 49.56	\$ 49.56	\$ -
201402.001	2014 Mt Roberts Cpr#15	4/1/2014	02- Paradise Shores	\$ 69,896.00	SL	50	\$ 1,397.88	\$ 1,397.88	\$ -
201402.002	2014 Mt Roberts Cpr#15.50(Audit Adj)	4/1/2014	02- Paradise Shores	\$ 9,834.00	SL	50	\$ 196.68	\$ 196.68	\$ -
201403.001	2014 Surge Arrester UPH CPR05	1/13/2014	03- West Point Upper	\$ 479.00	SL	50	\$ 9.60	\$ 9.60	\$ -
201403.002	2014 Pumphouse Siding CPR06	3/13/2014	03- West Point Upper	\$ 1,200.00	SL	50	\$ 24.00	\$ 24.00	\$ -
201404.001	2014 Breakers for Booster	2/27/2014	04- Waterville Valley Gateway	\$ 744.00	SL	50	\$ -	\$ -	\$ -
201405.001	2014 Structures 100 pound gauge	12/5/2014	05- Hidden Valley Shores	\$ 4,220.00	SL	50	\$ 84.36	\$ 84.36	\$ -
201406.001	2014 Blank Control Panel CPR04	3/10/2014	06- Wentworth Cove	\$ 150.00	SL	50	\$ 3.00	\$ 3.00	\$ -
201516.001	2015 Pump House	9/30/2015	16- Indian Mound	\$ 172,551.00	SL	40	\$ 4,313.76	\$ 4,313.76	\$ -
201604.003	2016 Pump House Remodel	11/20/2016	04- Waterville Valley Gateway	\$ 2,500.00	SL	40	\$ -	\$ -	\$ -
201605SADJ	2016 ACCUM ADJ	12/31/2016	05- Hidden Valley Shores	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201609SADJ	2016 ACCUM DEP AJD	12/31/2016	09- Woodland Grove	\$ 1.00	SL	5	\$ 0.24	\$ 0.24	\$ -
201613SADJ	2016 ACCUM ADJ	12/31/2016	13- 175 Estates	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201616.001	2016 Pump House Driveway	9/20/2016	16- Indian Mound	\$ 2,345.00	SL	5	\$ 468.96	\$ 468.96	\$ -
2016SADJ	2016 ACCUM DEP ADJ	12/31/2016	02- Paradise Shores	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201704.003	Electrical Complanats	1/12/2017	04- Waterville Valley Gateway	\$ 2,951.27	SL	40	\$ -	\$ -	\$ -
201704.018	2017 WVG Pumpstation (above ground)	10/29/2017	04- Waterville Valley Gateway	\$ 47,978.73	SL	40	\$ 1,199.52	\$ 1,199.52	\$ -
201718.003	Structures & Improvements	1/1/1988	18- Dockham Shores	\$ 7,831.00	SL	40	\$ -	\$ -	\$ -
201818.001	Pumpstation	12/31/2018	18- Dockham Shores	\$ 160,879.59	ADSSL	40	\$ 4,021.99	\$ 4,021.99	\$ -
201819.002	1972 Well House & Pumps	7/1/1972	19- Wildwood	\$ 47,144.00	SL	40	\$ -	\$ -	\$ -
201819.003	2003 Bulkhead	7/1/2003	19- Wildwood	\$ 4,207.00	SL	40	\$ 105.12	\$ 105.12	\$ -
201819.004	2009 Walls/Insulation	7/1/2009	19- Wildwood	\$ 1,984.00	SL	40	\$ 49.56	\$ 49.56	\$ -
201819.005	2013 3" Gate Valve on Pressure Tank	7/1/2013	19- Wildwood	\$ 1,649.00	SL	20	\$ 82.44	\$ 82.44	\$ -
201909.006	Pumpstation upgrades	6/1/2019	09- Woodland Grove	\$ 11,979.67	SL	40	\$ 174.72	\$ 149.75	\$ (24.97)
201950.014	Storage Container 20Lx8Wx8.5H	11/5/2019	50- Admin	\$ 4,775.00	SL	40	\$ 19.90	\$ 59.69	\$ 39.79
<b>304- Structures &amp;</b>				<b>\$ 1,069,592.26</b>			<b>\$ 21,485.57</b>	<b>\$ 21,500.38</b>	<b>\$ 14.81</b>
Group : 307- Wells									
197003.W01	1970 WELLS	7/1/1970	03- West Point Upper	\$ 2,702.00	SL	50	\$ 54.00	\$ 54.00	
197115.W10	1971 WELLS	7/1/1971	15- Lake Ossipee Village	\$ 1,960.00	SL	50	\$ 39.24	\$ 39.24	
197215.W10	1972 WELLS	7/1/1972	15- Lake Ossipee Village	\$ 13,377.00	SL	50	\$ 267.60	\$ 267.60	
197301.W01	1973 Well CPR3	7/1/1973	01-Far Echo Harbor	\$ 1,131.00	SL	50	\$ 22.68	\$ 22.68	
197303.W01	1973 WELLS	7/1/1973	03- West Point Upper	\$ 8,856.00	SL	50	\$ 177.12	\$ 177.12	
197815.W10	1978 WELLS	7/1/1978	15- Lake Ossipee Village	\$ 26,501.00	SL	50	\$ 530.04	\$ 530.04	
197906.W10	1979 WELLS CPR1-2	7/1/1979	06- Wentworth Cove	\$ 24,250.00	SL	50	\$ 485.04	\$ 485.04	
198202.W00	1982 WELLS CPR2	7/1/1982	02- Paradise Shores	\$ 2,780.00	SL	50	\$ 55.56	\$ 55.56	

198707.W10	1987 WELLS CPR2	7/1/1987	07- Pendleton Cove	\$ 4,992.00	SL	50	\$ 99.84	\$ 99.84	
198805.W02	1988 WELLS CPR1	7/1/1988	05- Hidden Valley Shores	\$ 301.00	SL	50	\$ 6.00	\$ 6.00	
198904.W00	1989 WELLS	7/1/1989	04- Waterville Valley Gateway	\$ 630.00	SL	50	\$ -	\$ -	
198907.W10	1989 WELLS CPR1	7/1/1989	07- Pendleton Cove	\$ 804.00	SL	50	\$ 16.08	\$ 16.08	
199002.W00	1990 WELLS CPR4	7/1/1990	02- Paradise Shores	\$ 14,540.00	SL	50	\$ 290.76	\$ 290.76	
199105.W02	1991 WELLS CPR3	7/1/1991	05- Hidden Valley Shores	\$ 7,394.00	SL	50	\$ 147.84	\$ 147.84	
199109.W10	1991 WELLS CPR1	10/1/1991	09- Woodland Grove	\$ 4,508.00	SL	50	\$ 90.12	\$ 90.12	
199110.W10	1991 WELLS CPR3	10/1/1991	10- Echo Lake Woods	\$ 3,727.00	SL	50	\$ 74.52	\$ 74.52	
199202.W00	1992 WELL CPR6-7	7/1/1992	02- Paradise Shores	\$ 6,386.00	SL	50	\$ 127.68	\$ 127.68	
199209.W10	1992 2ND WELL CONNECTION CPR2	5/1/1992	09- Woodland Grove	\$ 1,280.00	SL	50	\$ 25.56	\$ 25.56	
199302.W00	1993 WELL CPR6-7	7/1/1993	02- Paradise Shores	\$ 31,000.00	SL	50	\$ 620.04	\$ 620.04	
199502.W00	1995 WELL CPR8	7/1/1995	02- Paradise Shores	\$ 16,833.00	SL	50	\$ 336.72	\$ 336.72	
199511.W10	1995 WELLS CPR1	1/1/1995	11- Brake Hill	\$ 1,460.00	SL	50	\$ 29.16	\$ 29.16	
199513.W00	1995 WELLS	7/12/1995	13- 175 Estates	\$ 6,167.00	SL	50	\$ 123.36	\$ 123.36	
199612.W10	1996 WELLS CPR1	2/21/1996	12- Tamworth Water Works	\$ 10,502.00	SL	50	\$ 210.00	\$ 210.00	
199702.W00	1997 WELL CPR09	9/17/1997	02- Paradise Shores	\$ 1,400.00	SL	50	\$ 27.96	\$ 27.96	
199705.W02	1997 WELLS CPR5	9/24/1997	05- Hidden Valley Shores	\$ 2,500.00	SL	50	\$ 50.04	\$ 50.04	
199712.W10	1997 WELL CPR2	11/21/1997	12- Tamworth Water Works	\$ 1,400.00	SL	50	\$ 27.96	\$ 27.96	
199801.W01	1998 Well CPR1	7/1/1998	01-Far Echo Harbor	\$ 7,215.00	SL	50	\$ 144.36	\$ 144.36	
199809.W10	1998 DRY WELL CPR 1200'	12/7/1998	09- Woodland Grove	\$ 1.00	SL	50	\$ -	\$ -	
200005.W02	2000 WELLS CPR6	7/1/2000	05- Hidden Valley Shores	\$ 10,960.00	SL	50	\$ 219.24	\$ 219.24	
200008.W10	2000 WELLS CPR1	3/30/2000	08- Deer Run	\$ 657.00	SL	50	\$ 13.20	\$ 13.20	
200102.W00	2001 WELL #9 800' CPR10	8/17/2001	02- Paradise Shores	\$ 9,603.00	SL	50	\$ 192.12	\$ 192.12	
200112.W10	2001 WELL CPR3	6/15/2001	12- Tamworth Water Works	\$ 25,586.00	SL	50	\$ 511.68	\$ 511.68	
200201.W01	2002 Well on Beach CPR4	7/1/2002	01-Far Echo Harbor	\$ 7,807.00	SL	50	\$ 156.12	\$ 156.12	
200202.W00	2002 WELL#8 701' CPR11	7/1/2002	02- Paradise Shores	\$ 31,577.00	SL	50	\$ 631.56	\$ 631.56	
200205.W02	2005 WELL CPR7	7/1/2002	05- Hidden Valley Shores	\$ 7,495.00	SL	50	\$ 149.88	\$ 149.88	
200302.W00	2003 WELL#8 FILTRATION CPR11	10/1/2003	02- Paradise Shores	\$ 8,022.00	SL	50	\$ 160.44	\$ 160.44	
200402.W00	2004 WELL#9 HYDROFRAC CPR13	6/28/2004	02- Paradise Shores	\$ 12,623.00	SL	50	\$ 252.48	\$ 252.48	
200405.W02	2004 EXTEND WELL CASING CPR8	7/15/2004	05- Hidden Valley Shores	\$ 310.00	SL	50	\$ 6.24	\$ 6.24	
200412.W10	2004 WELL CASING	6/25/2004	12- Tamworth Water Works	\$ 7,108.00	SL	50	\$ 142.20	\$ 142.20	
200502.W00	2005 WELL DROP 20' CPR14	8/1/2005	02- Paradise Shores	\$ 2,456.00	SL	50	\$ 49.08	\$ 49.08	
200516.W10	2005 1'PVC FT VALVE CPR1	2/23/2005	16- Indian Mound	\$ 665.00	SL	50	\$ 13.32	\$ 13.32	
200601.W01	2006 Well line repair CPR5	7/1/2006	01-Far Echo Harbor	\$ 88.00	SL	50	\$ 1.80	\$ 1.80	
200605.W02	2006 WELL WORK CPR9	7/1/2006	05- Hidden Valley Shores	\$ 6,782.00	SL	50	\$ 135.60	\$ 135.60	
200606.W10	2006 WELLS	7/1/2006	06- Wentworth Cove	\$ 1,722.00	SL	50	\$ 34.44	\$ 34.44	
200608.W10	2008 WELLS CPR2	7/1/2006	08- Deer Run	\$ 19,968.00	SL	50	\$ 399.36	\$ 399.36	
200702.W00	2007 WELL HYDROFRAC CPR15	5/15/2007	02- Paradise Shores	\$ 2,330.00	SL	50	\$ 46.56	\$ 46.56	
200705.W02	2007 WELLS CPR10	5/1/2007	05- Hidden Valley Shores	\$ 85,662.00	SL	50	\$ 1,713.24	\$ 1,713.24	
200716.W10	2007 SKILLINGS CPR2-3	8/10/2007	16- Indian Mound	\$ 7,844.00	SL	50	\$ 156.84	\$ 156.84	
200802.W00	2008 WELL#2 IMPROV CPR17	4/30/2008	02- Paradise Shores	\$ 2,773.00	SL	50	\$ 55.44	\$ 55.44	
200802.W01	2008 WELL#5 IMPROV CPR18	4/8/2008	02- Paradise Shores	\$ 7,559.00	SL	50	\$ 151.20	\$ 151.20	
200805.W02	2008 WELL BRW#2 CPR11	11/17/2008	05- Hidden Valley Shores	\$ 40,517.00	SL	50	\$ 810.36	\$ 810.36	
200816.W10	2008 WELL SITING CPR4	1/1/2008	16- Indian Mound	\$ 140.00	SL	50	\$ 2.76	\$ 2.76	

201003.W01	2010 WELLS	7/1/2010	03- West Point Upper	\$ 8,781.00	SL	50	\$ 175.68	\$ 175.68	
201103.W01	2011 WELLS	7/1/2011	03- West Point Upper	\$ 1,048.00	SL	50	\$ 21.00	\$ 21.00	
201305.W02	2013 FRACKING CPR12	7/30/2013	05- Hidden Valley Shores	\$ 2,470.00	SL	50	\$ 49.44	\$ 49.44	
201402.003	2014 Mt Roberts Cpr19	4/1/2014	02- Paradise Shores	\$ 11,756.00	SL	40	\$ 293.88	\$ 293.88	
201402.004	2014 Mt Roberts CprM1 Cost	4/1/2014	02- Paradise Shores	\$ 124,716.00	SL	40	\$ 3,117.96	\$ 3,117.96	
201415.001	2014 Well GBW2 Pump CPR1	11/26/2014	15- Lake Ossipee Village	\$ 803.00	SL	50	\$ 16.08	\$ 16.08	
201602.W01	Paradise Dr Well Source Evaluation	12/31/2016	02- Paradise Shores	\$ 36,006.00	SL	30	\$ 1,200.24	\$ 1,200.24	
201703.001	Well Enhancement- 5GPM to 6GPM	5/31/2017	03- West Point Upper	\$ 3,226.10	SL	30	\$ 107.52	\$ 107.52	
201713.004	Well Drilling BRW#1	7/1/2017	13- 175 Estates	\$ 16,743.54	SL	50	\$ 334.92	\$ 334.92	
201718.W10	Wells	1/1/1988	18- Dockham Shores	\$ 2,738.00	SL	50	\$ 54.72	\$ 54.72	
201718.W11	Wells	1/1/2011	18- Dockham Shores	\$ 4,040.00	SL	50	\$ 80.76	\$ 80.76	
201818.002	Deepening Well	12/31/2018	18- Dockham Shores	\$ 5,655.00	ADSSL	30	\$ 188.50	\$ 188.50	
<b>307- Wells Total</b>				<b>\$ 722,833.64</b>			<b>\$ 15,725.14</b>	<b>\$ 15,725.14</b>	
Group : 310- Power Gener. Equip									
201718.005	Generator Disconnect	6/21/2007	18- Dockham Shores	\$ 1,606.00	SL	12	\$ -	\$ -	
201718.006	Generator- Well Field	12/1/2014	18- Dockham Shores	\$ 3,112.00	SL	12	\$ -	\$ -	
201718.007	Generator-??	12/1/2014	18- Dockham Shores	\$ 3,112.00	SL	12	\$ -	\$ -	
201818.003	120/240V 48 KW Fortress Generator	12/31/2018	18- Dockham Shores	\$ 29,616.97	ADSSL	10	\$ 2,961.70	\$ 2,961.70	
<b>310- Power Gener.</b>				<b>\$ 37,446.97</b>			<b>\$ 2,961.70</b>	<b>\$ 2,961.70</b>	
Group : 311- Pumps									
197201.P01	1972 Pump Equip CPR1	7/1/1972	01-Far Echo Harbor	\$ 143.00	SL	10	\$ -	\$ -	\$ -
197302.P00	1973 PUMP EQUIP CPR6,7	7/1/1973	02- Paradise Shores	\$ 2,500.00	SL	10	\$ -	\$ -	\$ -
197902.P00	1979 PUMP EQUIP CPR8	7/1/1979	02- Paradise Shores	\$ 896.00	SL	10	\$ -	\$ -	\$ -
198002.P00	1980 PUMP EQUIP CPR2	7/1/1980	02- Paradise Shores	\$ 1,874.00	SL	10	\$ -	\$ -	\$ -
198202.P00	1982 PUMP EQUIP CPR5	7/1/1982	02- Paradise Shores	\$ 991.00	SL	10	\$ -	\$ -	\$ -
198702.P00	1987 PUMP EQUIP CPR1,3	7/1/1987	02- Paradise Shores	\$ 8,137.00	SL	10	\$ -	\$ -	\$ -
198707.P10	1987 PUMPING EQUIP CPR4	7/1/1987	07- Pendleton Cove	\$ 298.00	SL	10	\$ -	\$ -	\$ -
198802.P00	1988 PUMP EQUIP CPR1.10	7/1/1988	02- Paradise Shores	\$ 115.00	SL	10	\$ -	\$ -	\$ -
198815.P10	1988 PUMPING EQUIP CPRHV	7/1/1988	15- Lake Ossipee Village	\$ 3,292.00	SL	10	\$ -	\$ -	\$ -
198907.P10	1989 PUMPING EQUIP CPR1	7/1/1989	07- Pendleton Cove	\$ 1,309.00	SL	10	\$ -	\$ -	\$ -
198915.P10	1989 PUMPING EQUIP	7/1/1989	15- Lake Ossipee Village	\$ 4,588.00	SL	10	\$ -	\$ -	\$ -
199002.P00	1990 PUMP EQUIP CPR9-10	7/1/1990	02- Paradise Shores	\$ 5,766.00	SL	10	\$ -	\$ -	\$ -
199005.P02	1990 PUMP EQUIP CPR24	7/1/1990	05- Hidden Valley Shores	\$ 911.00	SL	10	\$ -	\$ -	\$ -
199015.P10	1990 PUMPING EQUIP	7/1/1990	15- Lake Ossipee Village	\$ 4,975.00	SL	10	\$ -	\$ -	\$ -
199101.P01	1991 Pump Equip CPR4	7/1/1991	01-Far Echo Harbor	\$ 491.00	SL	10	\$ -	\$ -	\$ -
199102.P00	1991 PUMP EQUIP CPR13-17	7/1/1991	02- Paradise Shores	\$ 1,416.00	SL	10	\$ -	\$ -	\$ -
199115.P10	1991 PUMPING EQUIP	7/1/1991	15- Lake Ossipee Village	\$ 1,819.00	SL	10	\$ -	\$ -	\$ -
199201.P01	1992 Pump Equip CPR5-6	7/1/1992	01-Far Echo Harbor	\$ 1,182.00	SL	10	\$ -	\$ -	\$ -
199202.P00	1992 PUMP EQUIP CPR19	7/1/1992	02- Paradise Shores	\$ 217.00	SL	10	\$ -	\$ -	\$ -
199203.P10	1992 MAG STARTER CPR4	7/1/1992	03- West Point Upper	\$ 418.00	SL	10	\$ -	\$ -	\$ -
199301.P01	1993 Pump Equip CPR7	7/1/1993	01-Far Echo Harbor	\$ 1,006.00	SL	10	\$ -	\$ -	\$ -
199306.P10	1993 PUMPING EQUIP CPR4	7/1/1993	06- Wentworth Cove	\$ 436.00	SL	10	\$ -	\$ -	\$ -
199315.P10	1993 PUMPING EQUIP	7/1/1993	15- Lake Ossipee Village	\$ 896.00	SL	10	\$ -	\$ -	\$ -
199402.P00	1994 PUMP EQUIP CPR21	7/1/1994	02- Paradise Shores	\$ 2,445.00	SL	10	\$ -	\$ -	\$ -

199406.P10	1994 PUMPING EQUIP CPR5	7/1/1994	06- Wentworth Cove	\$ 497.00	SL	10	\$	-	\$ -	\$ -
199410.P10	1994 PUMPING EQUIP CPR4	4/6/1994	10- Echo Lake Woods	\$ 1,086.00	SL	10	\$	-	\$ -	\$ -
199504.P10	1995 PUMP EQUIP CPR7	7/1/1995	04- Waterville Valley Gateway	\$ 211.00	SL	10	\$	-	\$ -	\$ -
199505.P02	1995 PUMP EQUIP CPR26	5/3/1995	05- Hidden Valley Shores	\$ 976.00	SL	10	\$	-	\$ -	\$ -
199510.P10	1995 PUMPING EQUIP CPR5	7/21/1995	10- Echo Lake Woods	\$ 562.00	SL	10	\$	-	\$ -	\$ -
199601.P01	1996 Pump Equip CPR8	4/9/1996	01-Far Echo Harbor	\$ 677.00	SL	10	\$	-	\$ -	\$ -
199602.P00	1996 PUMP EQUIP CPR22	7/1/1996	02- Paradise Shores	\$ 711.00	SL	10	\$	-	\$ -	\$ -
199608.P10	1996 PUMP EQUIP CPR3	2/15/1996	08- Deer Run	\$ 611.00	SL	10	\$	-	\$ -	\$ -
199710.P10	1997 PUMPING EQUIP CPR6	9/26/1997	10- Echo Lake Woods	\$ 684.00	SL	10	\$	-	\$ -	\$ -
199810.P10	1998 PUMPING EQUIP CPR7	2/23/1998	10- Echo Lake Woods	\$ 1,184.00	SL	10	\$	-	\$ -	\$ -
199915.P10	1999 PUMPING EQUIP	7/1/1999	15- Lake Ossipee Village	\$ 5,256.00	SL	10	\$ 394.20	\$ 394.20	\$ -	\$ -
200002.P00	2000 BOOSTER PUMP CPR24	5/3/2000	02- Paradise Shores	\$ 588.00	SL	10	\$	-	\$ -	\$ -
200010.P10	2000 PUMPING EQUIP CPR10	4/13/2000	10- Echo Lake Woods	\$ 510.00	SL	10	\$	-	\$ -	\$ -
200015.P10	2000 PUMPING EQUIP	7/1/2000	15- Lake Ossipee Village	\$ 2,459.00	SL	10	\$	-	\$ -	\$ -
200103.P10	2001 PITLESS ADPTER CPR9	7/1/2001	03- West Point Upper	\$ 468.00	SL	10	\$	-	\$ -	\$ -
200107.P10	2001 PUMPING EQUIP CPR7	7/1/2001	07- Pendleton Cove	\$ 209.00	SL	10	\$	-	\$ -	\$ -
200107.P11	2001 PUMPING EQUIP CPR8	7/1/2001	07- Pendleton Cove	\$ 357.00	SL	10	\$	-	\$ -	\$ -
200109.P10	2001 AIR COMPRESSOR CPR16	11/30/2001	09- Woodland Grove	\$ 435.00	SL	10	\$	-	\$ -	\$ -
200115.P10	2001 PUMPING EQUIP	7/1/2001	15- Lake Ossipee Village	\$ 2,092.00	SL	10	\$	-	\$ -	\$ -
200117.10E	2011 GG PURCHASE	7/1/2001	17- Gundstock Glen	\$ 1.00	SL	10	\$	-	\$ -	\$ -
200203.P10	2002 PUMP EQUIP CPR10	10/15/2002	03- West Point Upper	\$ 1,663.00	SL	10	\$	-	\$ -	\$ -
200205.P02	2002 PUMP EQUIP CPR20	7/1/2002	05- Hidden Valley Shores	\$ 625.00	SL	10	\$	-	\$ -	\$ -
200209.P10	2002 MAG STARTER CPR17	5/5/2002	09- Woodland Grove	\$ 475.00	SL	10	\$	-	\$ -	\$ -
200215.P10	2002 PUMPING EQUIP	7/1/2002	15- Lake Ossipee Village	\$ 1,793.00	SL	10	\$	-	\$ -	\$ -
200302.P00	2003 BOOSTER CPR28	10/15/2003	02- Paradise Shores	\$ 549.00	SL	10	\$	-	\$ -	\$ -
200305.P02	2003 PUMP EQUIP CPR27	4/22/2003	05- Hidden Valley Shores	\$ 2,504.00	SL	10	\$	-	\$ -	\$ -
200315.P10	2003 PUMPING EQUIP	7/1/2003	15- Lake Ossipee Village	\$ 4,215.00	SL	10	\$	-	\$ -	\$ -
200402.P00	2004 3hp 45gmp WELL#9 CPR29	6/7/2004	02- Paradise Shores	\$ 4,635.00	SL	10	\$	-	\$ -	\$ -
200402.P01	2004 1hp BOOSTER CPR31	1/15/2004	02- Paradise Shores	\$ 694.00	SL	10	\$	-	\$ -	\$ -
200405.P02	2004 PUMP EQUIP CPR28-34	7/1/2004	05- Hidden Valley Shores	\$ 6,855.00	SL	10	\$	-	\$ -	\$ -
200408.P10	2004 PUMP EQUIP CPR5	8/27/2004	08- Deer Run	\$ 522.00	SL	10	\$	-	\$ -	\$ -
200413.P10	2004 AIR COMPRESSOR CPR0	3/8/2004	13- 175 Estates	\$ 597.00	SL	10	\$	-	\$ -	\$ -
200415.P10	2004 PUMPING EQUIP CPR1-4	7/1/2004	15- Lake Ossipee Village	\$ 16,684.00	SL	10	\$	-	\$ -	\$ -
200502.P00	2005 PUMP EQUIP CPR32	5/12/2005	02- Paradise Shores	\$ 2,557.00	SL	10	\$	-	\$ -	\$ -
200504.P10	2005 COMPRESSOR CPR9	10/7/2005	04- Waterville Valley Gateway	\$ 662.00	SL	10	\$	-	\$ -	\$ -
200505.P02	2005 PUMP EQUIP CPR35	5/19/2005	05- Hidden Valley Shores	\$ 412.00	SL	10	\$	-	\$ -	\$ -
200508.P10	2005 PUMP EQUIP CPR8	11/10/2005	08- Deer Run	\$ 2,148.00	SL	10	\$	-	\$ -	\$ -
200508.P11	2005 PUMP EQUIP CPR9	9/20/2005	08- Deer Run	\$ 9,855.00	SL	10	\$	-	\$ -	\$ -
200515.P10	2005 PUMP #2&3 CPR5	7/1/2005	15- Lake Ossipee Village	\$ 1,774.00	SL	10	\$	-	\$ -	\$ -
200516.P10	2005 PUMPING EQUIP CPR1-2	7/1/2005	16- Indian Mound	\$ 1,608.00	SL	10	\$	-	\$ -	\$ -
200601.P01	2006 Pump Equip CPR13	7/1/2006	01-Far Echo Harbor	\$ 525.00	SL	10	\$	-	\$ -	\$ -
200602.P00	2006 PUMP EQUIP CPR33	7/1/2006	02- Paradise Shores	\$ 1,162.00	SL	10	\$	-	\$ -	\$ -
200605.P02	2006 PUMP EQUIP CPR36-38	7/1/2006	05- Hidden Valley Shores	\$ 3,621.00	SL	10	\$	-	\$ -	\$ -
200611.P10	2006 PUMPING EQUIP CPR11	7/1/2006	11- Brake Hill	\$ 760.00	SL	10	\$	-	\$ -	\$ -

200615.P10	Blue Well Pump & Booster Pump &	7/1/2006	15- Lake Ossipee Village	\$ 3,338.00	SL	10	\$ -	\$ -	\$ -
200702.P00	2007 PUMP EQUIP CPR34	4/15/2007	02- Paradise Shores	\$ 1,579.00	SL	10	\$ -	\$ -	\$ -
200704.P10	2007 BOOSTER CPR10	3/15/2007	04- Waterville Valley Gateway	\$ 3,840.00	SL	10	\$ -	\$ -	\$ -
200705.P02	2007 PUMP EQUIPNOTin Current USE	7/1/2007	05- Hidden Valley Shores	\$ 19,711.00	SL	10	\$ -	\$ -	\$ -
200715.P10	2007 PUMPING EQUIP Upper LOV	7/1/2007	15- Lake Ossipee Village	\$ 1,442.00	SL	10	\$ -	\$ -	\$ -
200716.P10	2007 PUMPS CPR5	9/15/2007	16- Indian Mound	\$ 1,536.00	SL	10	\$ -	\$ -	\$ -
200802.P00	2008 PUMP EQUIP CPR 35-36	6/19/2008	02- Paradise Shores	\$ 5,557.00	SL	10	\$ -	\$ -	\$ -
200803.P10	2008 BOOSTER CPR13	3/12/2008	03- West Point Upper	\$ 373.00	SL	10	\$ -	\$ -	\$ -
200804.P10	2008 PUMP EQUIP CPR13-15	7/1/2008	04- Waterville Valley Gateway	\$ 2,874.00	SL	10	\$ -	\$ -	\$ -
200805.P02	2008 PUMP EQUIP CPR43	11/20/2008	05- Hidden Valley Shores	\$ 3,472.00	SL	10	\$ -	\$ -	\$ -
200809.P10	2008 PUMPING EQUIP CPR23	5/29/2008	09- Woodland Grove	\$ 148.00	SL	10	\$ 14.76	\$ 14.76	\$ -
200810.P10	2008 PUMPING EQUIP CPR13	2/12/2008	10- Echo Lake Woods	\$ 460.00	SL	10	\$ 4.38	\$ 4.38	\$ -
200812.P10	2008 5HP 25 GPM PUMP CPR12	9/4/2008	12- Tamworth Water Works	\$ 1,650.00	SL	10	\$ -	\$ -	\$ -
200814.P00	2008 2HP 45GPM PUMP CPR3-4	9/2/2008	14- Deer Cove	\$ 1,347.00	SL	10	\$ 134.76	\$ 134.76	\$ -
200815.P10	2008 Mixer	4/16/2008	15- Lake Ossipee Village	\$ 206.00	SL	10	\$ 1.76	\$ 1.76	\$ -
200817.10E	2008 BOOSTER PUMP CPR1	3/2/2008	17- Gundstock Glen	\$ 1,783.00	SL	10	\$ 133.10	\$ 133.10	\$ -
200901.P01	2009 Pump Equipt CPR17	10/5/2009	01-Far Echo Harbor	\$ 1,694.00	SL	10	\$ -	\$ -	\$ -
200902.P00	2009 PUMP EQUIP CPR37	1/1/2009	02- Paradise Shores	\$ 5,000.00	SL	10	\$ 41.67	\$ 41.67	\$ -
200904.P10	2009 2ND BOOSTER CPR16	6/30/2009	04- Waterville Valley Gateway	\$ 1,499.00	SL	10	\$ -	\$ -	\$ -
200905.P02	Control Panel-CPR44	1/2/2009	05- Hidden Valley Shores	\$ 10,000.00	SL	10	\$ 83.33	\$ 83.33	\$ -
200909.P10	2009 BRW#2 WELL PUMP1	2/10/2009	09- Woodland Grove	\$ 989.00	SL	10	\$ 16.48	\$ 16.48	\$ -
200917.10E	2009 CONTROLS/3PHASE CPR2-3	4/1/2009	17- Gundstock Glen	\$ 8,214.00	SL	10	\$ 273.80	\$ 273.80	\$ -
201002.P00	2010 PUMP EQUIP CPR38	11/17/2010	02- Paradise Shores	\$ 3,222.00	SL	10	\$ 322.20	\$ 322.20	\$ -
201003.P10	2010 1.5 HP 7GPM CPR16	7/1/2010	03- West Point Upper	\$ 2,986.00	SL	10	\$ 298.56	\$ 298.56	\$ -
201005.P02	2 Booster Pumps CPR45	3/31/2010	05- Hidden Valley Shores	\$ 1,945.00	SL	10	\$ 194.52	\$ 194.52	\$ -
201006.P10	2010 Submersible 3hp 230V Well Pump	8/10/2010	06- Wentworth Cove	\$ 3,590.00	SL	10	\$ 359.04	\$ 359.04	\$ -
201013.P10	2010 BOOSTER #2 CPR9	9/15/2010	13- 175 Estates	\$ 1,437.00	SL	10	\$ 143.76	\$ 143.76	\$ -
201106.P10	2011 Booster for Flushing	7/21/2011	06- Wentworth Cove	\$ 3,147.00	SL	10	\$ 314.76	\$ 314.76	\$ -
201107.P10	2011 PUMPING EQUIP CPR11	7/1/2011	07- Pendleton Cove	\$ 736.00	SL	10	\$ 73.56	\$ 73.56	\$ -
201112.P10	2011 1HP 20 GPM PUMP CPR14	8/23/2011	12- Tamworth Water Works	\$ 913.00	SL	10	\$ 91.32	\$ 91.32	\$ -
201113.P10	2011 1HP 10GPM CPR11	5/17/2011	13- 175 Estates	\$ 1,309.00	SL	10	\$ 130.92	\$ 130.92	\$ -
201115.P10	2011 PUMPING EQUIP CPR12	11/1/2011	15- Lake Ossipee Village	\$ 1,505.00	SL	10	\$ 150.48	\$ 150.48	\$ -
201201.P01	2012 Pump Equip CPR18	7/1/2012	01-Far Echo Harbor	\$ 1,421.00	SL	10	\$ 142.08	\$ 142.08	\$ -
201208.P10	2012 PUMP EQUIP CPR10	7/1/2012	08- Deer Run	\$ 1,616.00	SL	10	\$ 107.76	\$ 107.76	\$ -
201208.P11	2012 PUMP EQUIP CPR11	7/1/2012	08- Deer Run	\$ 1,617.00	SL	10	\$ 161.76	\$ 161.76	\$ -
201209.P10	2012 PUMPING EQUIP CPR24	7/1/2012	09- Woodland Grove	\$ 2,760.00	SL	10	\$ 46.00	\$ 46.00	\$ -
201211.P10	2012 PUMPING EQUIP CPR12	7/1/2012	11- Brake Hill	\$ 1,250.00	SL	10	\$ 125.04	\$ 125.04	\$ -
201212.P10	2012 PUMPING EQUIP CPR15	7/1/2012	12- Tamworth Water Works	\$ 1,452.00	SL	10	\$ 145.20	\$ 145.20	\$ -
201214.P00	2012 PUMPING EQUIP	7/1/2012	14- Deer Cove	\$ 3,155.00	SL	10	\$ 315.48	\$ 315.48	\$ -
201304.P10	2013 PUMP EQUIP CPR19	7/1/2013	04- Waterville Valley Gateway	\$ 1,638.00	SL	10	\$ -	\$ -	\$ -
201305.P02	2013 PUMP EQUIP CPR46	7/25/2013	05- Hidden Valley Shores	\$ 2,359.00	SL	10	\$ 19.66	\$ 19.66	\$ -
201305.P22	2013 PUMP EQUIP CPR47	8/13/2013	05- Hidden Valley Shores	\$ 3,915.00	SL	10	\$ 32.63	\$ 32.63	\$ -
201307.P10	2013 PUMPING EQUIP CPR12-15	7/1/2013	07- Pendleton Cove	\$ 7,837.00	SL	10	\$ 783.72	\$ 783.72	\$ -
201309.P10	2013 PUMPING EQUIP CPR25	7/31/2013	09- Woodland Grove	\$ 1,357.00	SL	10	\$ 135.72	\$ 135.72	\$ -



201310.P10	2013 2HP 3 STAGE CPR14	12/1/2013	10- Echo Lake Woods	\$ 1,246.00	SL	10	\$ 124.56	\$ 124.56	\$ -
201311.P10	2013 PUMPING EQUIP CPR13	8/29/2013	11- Brake Hill	\$ 836.00	SL	10	\$ 83.64	\$ 83.64	\$ -
201312.P10	2013 PUMPING EQUIP CPR16	6/24/2013	12- Tamworth Water Works	\$ 1,528.00	SL	10	\$ 152.76	\$ 152.76	\$ -
201316.P10	2013 BOOSTERS CPR7-8	7/1/2013	16- Indian Mound	\$ 3,412.00	SL	10	\$ 341.16	\$ 341.16	\$ -
201401.001	2014 2HP 10gpm Lawn	10/14/2014	01-Far Echo Harbor	\$ 1,105.00	SL	10	\$ 110.52	\$ 110.52	\$ -
201401.002	2014 2HP 2stg Booster	10/17/2014	01-Far Echo Harbor	\$ 1,237.00	SL	10	\$ 51.55	\$ 51.55	\$ -
201402.005	2014 W2BRW#4 7.5 HP CPR39	4/2/2014	02- Paradise Shores	\$ 7,452.00	SL	10	\$ 745.20	\$ 745.20	\$ -
201402.006	2014 W1 BRW#2 20HP CPR40	6/10/2014	02- Paradise Shores	\$ 18,570.00	SL	10	\$ 1,857.00	\$ 1,857.00	\$ -
201402.007	2014 W1 BRW#2 CONTROL CPR41	4/25/2014	02- Paradise Shores	\$ 1,240.00	SL	10	\$ 123.96	\$ 123.96	\$ -
201402.008	2014 W2 BRW4 CONTROL CPR42	7/26/2014	02- Paradise Shores	\$ 2,154.00	SL	10	\$ 215.40	\$ 215.40	\$ -
201402.009	2014 Pressure Regulator CPR43	10/23/2014	02- Paradise Shores	\$ 424.00	SL	10	\$ 42.36	\$ 42.36	\$ -
201402.010	2014 Devar Plug&Send CPR44	5/22/2014	02- Paradise Shores	\$ 3,193.00	SL	10	\$ 319.32	\$ 319.32	\$ -
201402.011	2014 Mt Roberts Cost CPR M1	4/1/2014	02- Paradise Shores	\$ 7,368.00	SL	10	\$ 736.80	\$ 736.80	\$ -
201403.003	BRW#3 - Pump 1.5 HP 10gpm	7/2/2014	03- West Point Upper	\$ 1,302.00	SL	10	\$ 130.20	\$ 130.20	\$ -
201409.001	2014 Myers Sump Pump CPR26	8/7/2014	09- Woodland Grove	\$ 416.00	SL	10	\$ 41.64	\$ 41.64	\$ -
201409.002	2014 MC1033v Sump Pump CPR27	8/7/2014	09- Woodland Grove	\$ 416.00	SL	10	\$ 41.64	\$ 41.64	\$ -
201416.001	2014 Jet Pump CPR09	6/11/2014	16- Indian Mound	\$ 661.00	SL	10	\$ 66.12	\$ 66.12	\$ -
201503.001	BRW#1- Pump 1.5hp 7gpm CPR18	5/23/2015	03- West Point Upper	\$ 1,941.00	SL	10	\$ 194.16	\$ 194.16	\$ -
201516.002	2015 Pump Grundfos 3HP	8/25/2015	16- Indian Mound	\$ 2,120.00	SL	10	\$ 212.04	\$ 212.04	\$ -
201516.003	2015 Pump Grundfos 3HP	8/25/2015	16- Indian Mound	\$ 2,120.00	SL	10	\$ 212.04	\$ 212.04	\$ -
201516.004	2015 REPCO Controls CPR12	8/25/2015	16- Indian Mound	\$ 9,375.00	SL	10	\$ 937.56	\$ 937.56	\$ -
201602PADJ	2016 ACCUM ADJ	12/31/2016	02- Paradise Shores	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201603PADJ	2016 ACCUM ADJ	12/31/2016	03- West Point Upper	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201604.004	2016 Pump-3HP, 3GPM, 3 Wire	3/31/2016	04- Waterville Valley Gateway	\$ 2,109.00	SL	10	\$ -	\$ -	\$ -
201604PADJ	2016 ACCUM ADJ	12/31/2016	04- Waterville Valley Gateway	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201605PADJ	2016 ACCUM ADJ	12/31/2016	05- Hidden Valley Shores	\$ 2.00	SL	10	\$ 0.24	\$ 0.24	\$ -
201608PADJ	2016 ACCUM DEP ADJ	12/31/2016	08- Deer Run	\$ 1.00	SL	1	\$ -	\$ -	\$ -
201609.001	2016 Booster-FW, 2HP, 3PH, 3STG	7/28/2016	09- Woodland Grove	\$ 1,122.00	SL	10	\$ 112.20	\$ 112.20	\$ -
201609.002	2016 Yaskawa Dr, BRW#2	7/28/2016	09- Woodland Grove	\$ 1,036.00	SL	10	\$ 103.56	\$ 103.56	\$ -
201609PADJ	2016 ACCUM DEP ADJ	12/31/2016	09- Woodland Grove	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201610PADJ	2016 ACCUM DEP ADJ	12/31/2016	10- Echo Lake Woods	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201611.001	2016 PRW#2, 3HP, 35GPM, 3 Phase	6/16/2016	11- Brake Hill	\$ 2,469.00	SL	10	\$ 246.96	\$ 246.96	\$ -
201611PADJ	2016 ACCUM DEP ADJ	12/31/2016	11- Brake Hill	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201613.001	2016 Wellpump#2, 10GPM, 1.5HP	9/16/2016	13- 175 Estates	\$ 998.00	SL	10	\$ 99.84	\$ 99.84	\$ -
201613.002	2016 Booster#1, 2HP, 2 Stage	9/16/2016	13- 175 Estates	\$ 1,366.00	SL	10	\$ 136.56	\$ 136.56	\$ -
201613PADJ	2016 ACCUM ADJ	12/31/2016	13- 175 Estates	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201615.001	2016 Booster, 2HP, 3Stage, Hilltop	4/22/2016	15- Lake Ossipee Village	\$ 1,378.00	SL	10	\$ 137.76	\$ 137.76	\$ -
201616PADJ	2016 ACCUM DEP ADJ	12/16/2016	16- Indian Mound	\$ 1.00	SL	10	\$ 0.12	\$ 0.12	\$ -
201703.002	BRW#2- 1.5hp, 5gpm, 3200 Series	6/2/2017	03- West Point Upper	\$ 1,487.30	SL	10	\$ 86.73	\$ 86.73	\$ -
201704.002	Well Pump- 3HP, 25GPM,	1/4/2017	04- Waterville Valley Gateway	\$ 2,249.07	SL	10	\$ 224.88	\$ 224.88	\$ -
201704.014	Booster Pump Drive #1	10/29/2017	04- Waterville Valley Gateway	\$ 1,187.14	SL	10	\$ 118.68	\$ 118.68	\$ -
201704.015	Booster Pump Drive #2	10/29/2017	04- Waterville Valley Gateway	\$ 1,187.14	SL	10	\$ 118.68	\$ 118.68	\$ -
201704.016	Booster Pump #1	10/29/2017	04- Waterville Valley Gateway	\$ 3,439.93	SL	10	\$ 344.04	\$ 344.04	\$ -
201704.017	Booster Pump #2	10/29/2017	04- Waterville Valley Gateway	\$ 3,439.93	SL	10	\$ 344.04	\$ 344.04	\$ -

201706.002	Pump- 2 HP, 3 Stg Booster NL Impeller	7/21/2017	06- Wentworth Cove	\$ 1,312.88	SL	10	\$ 131.28	\$ 131.28	\$ -
201709.001	Booster#1 3HP	1/6/2017	09- Woodland Grove	\$ 1,522.80	SL	10	\$ 12.69	\$ 12.69	\$ -
201710.001	Well Pump #2-1/2HP. 7gpm 2W 3200 TP	10/4/2017	10- Echo Lake Woods	\$ 1,329.50	SL	10	\$ 132.96	\$ 132.96	\$ -
201713.002	Well Pump BRW#1 Source	7/1/2017	13- 175 Estates	\$ 10,330.79	SL	10	\$ 1,033.08	\$ 1,033.08	\$ -
201715.004	Well Pump#2 (GPW#2)	6/26/2017	15- Lake Ossipee Village	\$ 1,226.94	SL	10	\$ 122.64	\$ 122.64	\$ -
201718.008	BW Controls	6/28/2008	18- Dockham Shores	\$ 2,285.60	SL	40	\$ -	\$ -	\$ -
201718.009	VFD Pump #1	1/1/2010	18- Dockham Shores	\$ 3,450.06	SL	10	\$ -	\$ -	\$ -
201718.010	VFD Pumps #2	1/1/2010	18- Dockham Shores	\$ 21,500.00	SL	10	\$ -	\$ -	\$ -
201718.011	Tank Monitoring Alarm	10/25/2012	18- Dockham Shores	\$ 1,199.00	SL	10	\$ -	\$ -	\$ -
201718.012	Well Pump #1	7/1/2015	18- Dockham Shores	\$ 4,115.75	SL	50	\$ 82.32	\$ 82.32	\$ -
201718.013	Well Pump #2	2/1/2016	18- Dockham Shores	\$ 3,845.00	SL	50	\$ -	\$ -	\$ -
201718.014	UFD Control	12/1/2016	18- Dockham Shores	\$ 2,337.50	SL	40	\$ -	\$ -	\$ -
201802.028	Mt. Roberts Devar 3020-4-420 Process	6/8/2018	02- Paradise Shores	\$ 1,080.00	SL	10	\$ 108.00	\$ 108.00	\$ -
201802.029	Skelly's High Pressure Booster Pump	10/4/2018	02- Paradise Shores	\$ 2,470.20	SL	12	\$ 205.80	\$ 205.80	\$ -
201807.004	5HP Vertical Buster Pump	8/20/2018	07- Pendleton Cove	\$ 1,372.94	SL	10	\$ 137.28	\$ 137.28	\$ -
201809.001	Pump BRW2 40" SW of station 1.5 HP	8/29/2018	09- Woodland Grove	\$ 1,317.26	SL	10	\$ 131.76	\$ 131.76	\$ -
201811.001	Pump BRW #1 Pump Control	2/20/2018	11- Brake Hill	\$ 1,375.35	SL	10	\$ 137.52	\$ 137.52	\$ -
201818.004	Jockey Pump (1), VFD & Line Reactor	12/31/2018	18- Dockham Shores	\$ 3,312.52	ADSSL	10	\$ 331.25	\$ 331.25	\$ -
201818.005	Sulzer Vertical Turbine #1	12/31/2018	18- Dockham Shores	\$ 7,744.56	ADSSL	10	\$ 774.46	\$ 774.46	\$ -
201818.006	Sulzer Vertical Turbine #2	12/31/2018	18- Dockham Shores	\$ 7,744.56	ADSSL	10	\$ 774.46	\$ 774.46	\$ -
201818.007	VT-VFD #1 Franklin P-Series 200-230V	12/31/2018	18- Dockham Shores	\$ 1,419.51	ADSSL	10	\$ 141.95	\$ 141.95	\$ -
201818.008	VT- VFD #2 Franklin P-Series 200-230V	12/31/2018	18- Dockham Shores	\$ 1,419.51	ADSSL	10	\$ 141.95	\$ 141.95	\$ -
201818.009	VT- Line Reactor #1 46 AMP 208/240v	12/31/2018	18- Dockham Shores	\$ 881.66	ADSSL	10	\$ 88.17	\$ 88.17	\$ -
201818.010	VT- Line Reactor #2 46 Amp 208/240v	12/31/2018	18- Dockham Shores	\$ 881.66	ADSSL	10	\$ 88.17	\$ 88.17	\$ -
201818.011	Well #2 Pump Stainless PE 25gpm/	12/31/2018	18- Dockham Shores	\$ 3,703.70	ADSSL	10	\$ 370.37	\$ 370.37	\$ -
201818.012	Well#2 VFD Franklin P-Series 200-230v	12/31/2018	18- Dockham Shores	\$ 1,806.54	ADSSL	10	\$ 180.65	\$ 180.65	\$ -
201818.013	Well#2 Line Reactor Franklin 46 amp	12/31/2018	18- Dockham Shores	\$ 1,276.43	ADSSL	10	\$ 127.64	\$ 127.64	\$ -
201818.014	Well#2 Submersible KPSI w/Cable &	12/31/2018	18- Dockham Shores	\$ 1,258.50	ADSSL	10	\$ 125.85	\$ 125.85	\$ -
201819.006	2003 GASP Oil-less Compressor	1/7/2003	19- Wildwood	\$ 1,711.00	SL	5	\$ -	\$ -	\$ -
201819.007	2013 Pump, Motor & Ctrl Box	7/1/2013	19- Wildwood	\$ 4,499.00	SL	10	\$ 449.88	\$ 449.88	\$ -
201819.008	2013 Grundfos 5HP 40gpm Pump, Motor,	7/1/2013	19- Wildwood	\$ 1,430.00	SL	10	\$ 143.04	\$ 143.04	\$ -
201901.004	F&W Booster Pump 3hp 3Stage	5/22/2019	01-Far Echo Harbor	\$ 1,685.70	SL	10	\$ 98.35	\$ 84.29	\$ (14.07)
201903.001	Well Pump BRW#2 1.5HP 7GPM	7/19/2019	03- West Point Upper	\$ 2,225.65	SL	10	\$ 92.75	\$ 111.28	\$ 18.53
201905.009	BRW#(M) Upper Pumpstation-3HP 25	1/31/2019	05- Hidden Valley Shores	\$ 2,426.04	SL	10	\$ 222.42	\$ 121.30	\$ (101.12)
201905.010	BRW#2 (S) Upper Pumpstation-5HP 20	1/31/2019	05- Hidden Valley Shores	\$ 4,853.58	SL	10	\$ 444.95	\$ 242.68	\$ (202.27)
201905.011	BRW#2 (S) Upper Pumpstation-Line	1/31/2019	05- Hidden Valley Shores	\$ 1,052.30	SL	10	\$ 96.47	\$ 52.62	\$ (43.86)
201905.012	BRW#2 (S) Upper Pumpstation-VFD	1/31/2019	05- Hidden Valley Shores	\$ 1,918.79	SL	10	\$ 175.89	\$ 95.94	\$ (79.95)
201906.002	Booster Pump#2. 3HP 3ST	3/18/2019	06- Wentworth Cove	\$ 1,654.38	SL	10	\$ 124.11	\$ 82.72	\$ (41.39)
201908.001	2 HP 3 Stage Pump	8/2/2019	08- Deer Run	\$ 1,537.41	SL	10	\$ 64.05	\$ 76.87	\$ 12.82
201909.004	Booster Pump 3HP 3STG 3Phase	2/16/2019	09- Woodland Grove	\$ 1,703.74	SL	10	\$ 142.00	\$ 85.19	\$ (56.81)
201909.008	Franklin P VFD (3), Line Reactors (3),	6/1/2019	09- Woodland Grove	\$ 6,143.87	SL	10	\$ 358.40	\$ 307.19	\$ (51.21)
201909.010	Booster Pump-2HP, 3 STAGE F&W	6/1/2019	09- Woodland Grove	\$ 1,829.16	SL	10	\$ 106.68	\$ 91.46	\$ (15.22)
201910.001	Booster Pump#2 -2HP 3STG	2/11/2019	10- Echo Lake Woods	\$ 1,535.20	SL	10	\$ 140.69	\$ 76.76	\$ (63.93)
201915.001	Red Well Pump	5/21/2019	15- Lake Ossipee Village	\$ 1,310.22	SL	10	\$ 76.44	\$ 65.51	\$ (10.93)

201950.002	Office Well Pump	5/9/2019	50- Admin	\$ 2,560.94	SL	10	\$ 170.72	\$ 128.05	\$ (42.67)
311- Pumps Total				\$ 485,662.21			\$ 22,294.26	\$ 21,602.19	\$ (692.07)
Group : 320- Water Treatment Equip								\$ -	
201819.009	1999 Treatment Control Valve	7/1/1999	19- Wildwood	\$ 1,859.00	SL	28	\$ 66.36	\$ 66.36	\$ -
201819.010	2007 230V Chem 200 Inject Pump	7/1/2007	19- Wildwood	\$ 778.00	SL	10	\$ -	\$ -	\$ -
201819.011	2010 (2) Impression Birm Filter (2017	7/1/2010	19- Wildwood	\$ 2,560.00	SL	15	\$ 170.64	\$ 170.64	\$ -
201909.005	Mineral Tank	4/10/2019	09- Woodland Grove	\$ 842.56	SL	28	\$ 22.59	\$ 15.05	\$ (7.54)
320- Water				\$ 6,039.56			\$ 259.59	\$ 252.05	\$ (7.54)
Group : 330- Tank									
197113.T00	1971 TANK	1/1/1971	13- 175 Estates	\$ 2,922.00	SL	50	\$ -	\$ -	
198215.T10	1982 TANKS	7/1/1982	15- Lake Ossipee Village	\$ 14,000.00	SL	50	\$ 279.96	\$ 279.96	\$ -
198303.T10	1983 TANK CPR2	7/1/1983	03- West Point Upper	\$ 451.00	SL	50	\$ 9.00	\$ 9.00	\$ -
199015.T10	1990 TANKS	7/1/1990	15- Lake Ossipee Village	\$ 694.00	SL	50	\$ 13.92	\$ 13.92	\$ -
199109.T10	1991 TANK CPR1	7/1/1991	09- Woodland Grove	\$ 13,951.00	SL	50	\$ 279.00	\$ 279.00	\$ -
199110.T01	1991 TANK CPR1	10/1/1991	10- Echo Lake Woods	\$ 16,181.00	SL	50	\$ 323.64	\$ 323.64	\$ -
199612.T10	1996 TANKS	7/1/1996	12- Tamworth Water Works	\$ 7,384.00	SL	50	\$ 147.72	\$ 147.72	\$ -
200301.T01	2003 Tank CPR1	2/12/2003	01-Far Echo Harbor	\$ 3,052.00	SL	50	\$ 61.08	\$ 61.08	\$ -
200414.T00	2004 TANK SIGHT GLASS CPR2	5/6/2004	14- Deer Cove	\$ 168.00	SL	50	\$ 3.36	\$ 3.36	\$ -
200602.T01	2006 TANK CPR00	7/1/2006	02- Paradise Shores	\$ 10,734.00	SL	50	\$ 214.68	\$ 214.68	\$ -
200802.T01	2008 TANK CPR9	7/1/2008	02- Paradise Shores	\$ 402,459.00	SL	45	\$ 8,943.48	\$ 8,943.48	\$ -
200805.T02	2008 TANK 1000GAL CPR2	11/20/2008	05- Hidden Valley Shores	\$ 1,389.00	SL	40	\$ 34.68	\$ 34.68	\$ -
200817.T10	2008 WX255 CPR1	3/6/2008	17- Gundstock Glen	\$ 505.00	SL	50	\$ 10.08	\$ 10.08	\$ -
200904.T10	2009 WR-360 CPR1	4/20/2009	04- Waterville Valley Gateway	\$ 687.00	SL	40	\$ -	\$ -	\$ -
200917.T10	2009 WELL PLUMBING CPR2	4/10/2009	17- Gundstock Glen	\$ 293.00	SL	50	\$ 5.88	\$ 5.88	\$ -
201103.T10	2011 TANK CPR3	3/1/2011	03- West Point Upper	\$ 1,638.00	SL	50	\$ 32.76	\$ 32.76	\$ -
201214.T00	2012 TANK CPR3	7/1/2012	14- Deer Cove	\$ 989.00	SL	50	\$ 19.80	\$ 19.80	\$ -
201416.003	2014 1250 Gallon Tank	10/2/2014	16- Indian Mound	\$ 875.00	SL	50	\$ 17.52	\$ 17.52	\$ -
201516.008	2015 Well 2 Wellwrite Wr360 CPR2	8/25/2015	16- Indian Mound	\$ 1,801.00	SL	30	\$ 60.00	\$ 60.00	\$ -
201602TADJ	2016 ACCUM ADJ	12/31/2016	02- Paradise Shores	\$ 1.00	SL	45	\$ -	\$ -	\$ -
201704.011	Access Cover to 20,000 Gal Tank	10/29/2017	04- Waterville Valley Gateway	\$ 2,558.75	SL	40	\$ 63.96	\$ 63.96	\$ -
201718.T10	Tank	1/1/1988	18- Dockham Shores	\$ 2,208.00	SL	50	\$ -	\$ -	\$ -
201718.T11	TANK REFURBISH	6/30/2009	18- Dockham Shores	\$ 30,000.00	SL	50	\$ -	\$ -	\$ -
201806.003	Tank	9/20/2018	06- Wentworth Cove	\$ 1,950.00	SL	45	\$ 43.32	\$ 43.32	\$ -
201818.015	Tank-15,000 Gal Precast concrete	12/31/2018	18- Dockham Shores	\$ 29,975.00	ADSSL	45	\$ 666.11	\$ 666.11	\$ -
330- Tank Total				\$ 546,865.75			\$ 11,229.95	\$ 11,229.95	\$ -
Group : 331- Mains									
197005.M01	1970 MAINS CPR8	7/1/1970	05- Hidden Valley Shores	\$ 3,451.00	SL	50	\$ -	\$ -	\$ -
197015.M10	1970 MAINS	7/1/1970	15- Lake Ossipee Village	\$ 12,574.00	SL	50	\$ 251.52	\$ 251.52	\$ -
197115.M10	1971 MAINS	7/1/1971	15- Lake Ossipee Village	\$ 12,353.00	SL	50	\$ 247.08	\$ 247.08	\$ -
197301.001	1973 Mains CPR1-2	7/1/1973	01-Far Echo Harbor	\$ 15,237.00	SL	50	\$ 304.80	\$ 304.80	\$ -
197302.001	1973 MAINS CPR6,8,9,10,11	7/1/1973	02- Paradise Shores	\$ 99,375.00	SL	50	\$ 1,058.88	\$ 1,058.88	\$ -
197303.M10	1973 MAINS CPR6-8	7/1/1973	03- West Point Upper	\$ 14,671.00	SL	50	\$ 293.40	\$ 293.40	\$ -
197401.001	1974 Mains CPR4	7/1/1974	01-Far Echo Harbor	\$ 432.00	SL	50	\$ 8.64	\$ 8.64	\$ -
197402.001	1974 MAINS CPR5	7/1/1974	02- Paradise Shores	\$ 432.00	SL	50	\$ 8.64	\$ 8.64	\$ -

197403.M10	1974 MAINS CPR5	7/1/1974	03- West Point Upper	\$ 432.00	SL	50	\$ 8.64	\$ 8.64	\$ -
197502.001	1975 MAINS CPR4	7/1/1975	02- Paradise Shores	\$ 1,600.00	SL	50	\$ 32.04	\$ 32.04	\$ -
197703.M10	1977 MAINS CPR2	7/1/1977	03- West Point Upper	\$ 166.00	SL	50	\$ 3.36	\$ 3.36	\$ -
197806.M10	1978 MAINS CPR2	7/1/1978	06- Wentworth Cove	\$ 10,140.00	SL	50	\$ 202.80	\$ 202.80	\$ -
197906.M10	1979 MAINS CPR4.1-5.1	7/1/1979	06- Wentworth Cove	\$ 12,000.00	SL	50	\$ 240.00	\$ 240.00	\$ -
198001.001	1980 Mains CPR5	7/1/1980	01-Far Echo Harbor	\$ 226.00	SL	50	\$ 4.56	\$ 4.56	\$ -
198003.M10	1980 MAINS CPR3	7/1/1980	03- West Point Upper	\$ 119.00	SL	50	\$ 2.40	\$ 2.40	\$ -
198105.M01	1981 MAINS CPR9	7/1/1981	05- Hidden Valley Shores	\$ 144.00	SL	50	\$ 2.88	\$ 2.88	\$ -
198315.M10	1983 MAINS	7/1/1983	15- Lake Ossipee Village	\$ 45,037.00	SL	50	\$ 900.72	\$ 900.72	\$ -
198614.M00	1986 MAINS	4/1/1986	14- Deer Cove	\$ 3,300.00	SL	50	\$ -	\$ -	\$ -
198617.M10	1986 MAINS PURCHASE	7/1/1986	17- Gundstock Glen	\$ 9,350.00	SL	50	\$ -	\$ -	\$ -
198702.001	1987 MAINS CPR 7	7/1/1987	02- Paradise Shores	\$ 2,043.00	SL	50	\$ 40.92	\$ 40.92	\$ -
198705.M01	1987 MAINS CPR1	7/1/1987	05- Hidden Valley Shores	\$ 504.00	SL	50	\$ 10.08	\$ 10.08	\$ -
198706.M10	1987 MAINS CPR3.1	7/1/1987	06- Wentworth Cove	\$ 11,952.00	SL	50	\$ 239.04	\$ 239.04	\$ -
198707.M10	1987 MAINS CPR1	7/1/1987	07- Pendleton Cove	\$ 5,774.00	SL	50	\$ 115.44	\$ 115.44	\$ -
198717.M10	1987 MAINS PURCHASE	7/1/1987	17- Gundstock Glen	\$ 13,602.00	SL	50	\$ 272.04	\$ 272.04	\$ -
198804.M10	1988 MAINS CPR9	7/1/1988	04- Waterville Valley Gateway	\$ 8,081.00	SL	50	\$ 161.64	\$ 161.64	\$ -
198805.M01	1988 MAINS CPR2	7/1/1988	05- Hidden Valley Shores	\$ 282.00	SL	50	\$ 5.64	\$ 5.64	\$ -
198902.001	1989 MAINS CPR 12-13	7/1/1989	02- Paradise Shores	\$ 711.00	SL	50	\$ -	\$ -	\$ -
198903.M10	1989 MAINS CPR1	7/1/1989	03- West Point Upper	\$ 243.00	SL	50	\$ 4.92	\$ 4.92	\$ -
198904.M10	1989 MAINS CPR2-8	7/1/1989	04- Waterville Valley Gateway	\$ 7,135.00	SL	50	\$ 142.68	\$ 142.68	\$ -
198906.M10	1989 MAINS CPR2.1	7/1/1989	06- Wentworth Cove	\$ 523.00	SL	50	\$ 10.44	\$ 10.44	\$ -
198917.M10	1989 MAINS PURCHASE	7/1/1989	17- Gundstock Glen	\$ 4,586.00	SL	50	\$ 91.68	\$ 91.68	\$ -
199002.001	1990 MAINS CPR 14	7/1/1990	02- Paradise Shores	\$ 29,156.00	SL	50	\$ 583.08	\$ 583.08	\$ -
199003.M10	1990 MAINS CPR9-10	7/1/1990	03- West Point Upper	\$ 830.00	SL	50	\$ 16.56	\$ 16.56	\$ -
199005.M01	1990 MAINS CPR3	7/1/1990	05- Hidden Valley Shores	\$ 4,050.00	SL	50	\$ 81.00	\$ 81.00	\$ -
199007.M10	1990 MAINS CPR2	7/1/1990	07- Pendleton Cove	\$ 1,005.00	SL	50	\$ 20.16	\$ 20.16	\$ -
199101.001	1991 Mains CPR7	7/1/1991	01-Far Echo Harbor	\$ 379.00	SL	50	\$ 7.56	\$ 7.56	\$ -
199105.M01	1991 MAINS CPR4	7/1/1991	05- Hidden Valley Shores	\$ 487.00	SL	50	\$ 9.72	\$ 9.72	\$ -
199109.M10	1991 MAINS CPR1	10/1/1991	09- Woodland Grove	\$ 31,121.00	SL	50	\$ 622.44	\$ 622.44	\$ -
199110.M10	1991 MAINS CPR1	10/1/1991	10- Echo Lake Woods	\$ 34,957.00	SL	50	\$ 699.12	\$ 699.12	\$ -
199117.M10	1991 MAINS PURCHASE	7/1/1991	17- Gundstock Glen	\$ 1,490.00	SL	50	\$ 29.76	\$ 29.76	\$ -
199202.001	1992 MAINS CPR15-19	7/1/1992	02- Paradise Shores	\$ 1,697.00	SL	50	\$ 33.96	\$ 33.96	\$ -
199204.M10	1992 MAINS CPR10	3/1/1992	04- Waterville Valley Gateway	\$ 431.00	SL	50	\$ 8.64	\$ 8.64	\$ -
199205.M01	1992 MAINS CPR5	11/1/1992	05- Hidden Valley Shores	\$ 2,258.00	SL	50	\$ 45.12	\$ 45.12	\$ -
199302.001	1993 MAINS CPR20	7/1/1993	02- Paradise Shores	\$ 2,737.00	SL	50	\$ 54.72	\$ 54.72	\$ -
199303.M10	1993 MAINS CPR11	9/4/1993	03- West Point Upper	\$ 540.00	SL	50	\$ 10.80	\$ 10.80	\$ -
199304.M10	1993 MAINS CPR11	10/4/1993	04- Waterville Valley Gateway	\$ 257.00	SL	50	\$ 5.16	\$ 5.16	\$ -
199305.M01	1993 MAINS CPR6	9/4/1993	05- Hidden Valley Shores	\$ 9,884.00	SL	50	\$ 197.64	\$ 197.64	\$ -
199405.M01	1994 MAINS CPR07	5/25/1994	05- Hidden Valley Shores	\$ 804.00	SL	50	\$ 16.08	\$ 16.08	\$ -
199406.M10	1994 MAINS CPR6.1-7.1	7/1/1994	06- Wentworth Cove	\$ 1,998.00	SL	50	\$ 39.96	\$ 39.96	\$ -
199506.M10	1995 MAINS CPR8	7/1/1995	06- Wentworth Cove	\$ 1,559.00	SL	50	\$ 31.20	\$ 31.20	\$ -
199507.M10	1995 MAINS CPR4	7/1/1995	07- Pendleton Cove	\$ 963.00	SL	50	\$ 19.32	\$ 19.32	\$ -
199511.M10	1995 MAINS CPR1-2	7/1/1995	11- Brake Hill	\$ 2,878.00	SL	50	\$ 57.60	\$ 57.60	\$ -

199612.M10	1996 MAINS CPR1	9/5/1996	12- Tamworth Water Works	\$ 41,500.00	SL	50	\$ 830.04	\$ 830.04	\$ -
199615.M10	1996 MAINS	7/1/1996	15- Lake Ossipee Village	\$ 5,754.00	SL	50	\$ 115.08	\$ 115.08	\$ -
199706.M10	1997 MAINS CPR9	7/1/1997	06- Wentworth Cove	\$ 5,000.00	SL	50	\$ 99.96	\$ 99.96	\$ -
199712.M10	1997 MAINS CPR2	5/21/1997	12- Tamworth Water Works	\$ 3,005.00	SL	50	\$ 60.12	\$ 60.12	\$ -
199716.M10	1997 MAINS CPR1	8/7/1997	16- Indian Mound	\$ 160.00	SL	50	\$ -	\$ -	\$ -
199805.M01	1998 MAINS CPR11	3/20/1998	05- Hidden Valley Shores	\$ 265.00	SL	50	\$ 5.28	\$ 5.28	\$ -
199905.M01	1999 MAINS CPR12	12/8/1999	05- Hidden Valley Shores	\$ 286.00	SL	50	\$ 5.76	\$ 5.76	\$ -
199907.M10	1999 MAINS CPR5	7/1/1999	07- Pendleton Cove	\$ 19,951.00	SL	50	\$ 399.00	\$ 399.00	\$ -
199912.M10	1999 MAINS CPR3	10/12/1999	12- Tamworth Water Works	\$ 898.00	SL	50	\$ 18.00	\$ 18.00	\$ -
199916.M10	1999 MAINS CPR2	7/1/1999	16- Indian Mound	\$ 2,529.00	SL	50	\$ -	\$ -	\$ -
200005.M01	2000 MAINS CPR13	12/15/2000	05- Hidden Valley Shores	\$ 150.00	SL	50	\$ 3.00	\$ 3.00	\$ -
200102.001	2001 MAINS CPR21	7/1/2001	02- Paradise Shores	\$ 4,187.00	SL	50	\$ 83.76	\$ 83.76	\$ -
200108.M10	2001 MAINS CPR1	5/8/2001	08- Deer Run	\$ 382.00	SL	50	\$ 7.68	\$ 7.68	\$ -
200109.M10	2001 MAINS CPR2	11/16/2001	09- Woodland Grove	\$ 2,963.00	SL	50	\$ 59.28	\$ 59.28	\$ -
200116.M10	2001 MAINS CPR3	7/1/2001	16- Indian Mound	\$ 337.00	SL	50	\$ -	\$ -	\$ -
200203.M10	2002 MAINS CPR12	10/15/2002	03- West Point Upper	\$ 803.00	SL	50	\$ 16.08	\$ 16.08	\$ -
200212.M10	2002 MAINS CPR4-8.6	9/23/2002	12- Tamworth Water Works	\$ 313,991.00	SL	50	\$ 6,279.84	\$ 6,279.84	\$ -
200306.M10	2003 MAINS CPR10	7/1/2003	06- Wentworth Cove	\$ 135.00	SL	50	\$ 2.76	\$ 2.76	\$ -
200313.M10	2003 BLOW OFF VALVES CPR2	5/22/2003	13- 175 Estates	\$ 4,783.00	SL	50	\$ 95.64	\$ 95.64	\$ -
200316.M10	2003 MAINS CPR4	7/1/2003	16- Indian Mound	\$ 1,377.00	SL	50	\$ -	\$ -	\$ -
200401.001	2004 Mains CPR8	5/21/2004	01-Far Echo Harbor	\$ 105.00	SL	50	\$ 2.16	\$ 2.16	\$ -
200402.001	2004 MAINS CPR22-26	7/1/2004	02- Paradise Shores	\$ 13,107.00	SL	50	\$ 262.20	\$ 262.20	\$ -
200404.M10	2004 MAINS CPR12	2/2/2004	04- Waterville Valley Gateway	\$ 1,820.00	SL	50	\$ 36.36	\$ 36.36	\$ -
200405.M01	2004 MAIN CPR14	7/2/2004	05- Hidden Valley Shores	\$ 642.00	SL	50	\$ 12.84	\$ 12.84	\$ -
200412.M10	2004 MAINS CPR9	7/1/2004	12- Tamworth Water Works	\$ 5,528.00	SL	50	\$ 110.52	\$ 110.52	\$ -
200415.M10	2004 MAIN EXT CPR2	5/25/2004	15- Lake Ossipee Village	\$ 783.00	SL	50	\$ 15.72	\$ 15.72	\$ -
200416.M10	2004 300' 2" MAIN-FORREST CPR6	12/1/2004	16- Indian Mound	\$ 4,257.00	SL	50	\$ 85.20	\$ 85.20	\$ -
200514.M00	2005 BACKFLOW PREVENTER CPR1	8/4/2005	14- Deer Cove	\$ 557.00	SL	50	\$ 11.16	\$ 11.16	\$ -
200515.M10	2005 MAIN CPR3	7/25/2005	15- Lake Ossipee Village	\$ 2,774.00	SL	50	\$ 55.44	\$ 55.44	\$ -
200608.M10	2006 MAINS CPR2	10/18/2006	08- Deer Run	\$ 171.00	SL	50	\$ 3.48	\$ 3.48	\$ -
200610.M10	2006 MAINS CPR2	7/1/2006	10- Echo Lake Woods	\$ 104.00	SL	50	\$ 2.04	\$ 2.04	\$ -
200613.M10	2006 1220' 4" DR11 FUSION PIPE CPR3	7/1/2006	13- 175 Estates	\$ 66,939.00	SL	50	\$ 1,338.84	\$ 1,338.84	\$ -
200615.M10	2006 MAIN CPR4	7/1/2006	15- Lake Ossipee Village	\$ 294.00	SL	50	\$ 5.88	\$ 5.88	\$ -
200701.001	2007 Mains CPR9	6/8/2007	01-Far Echo Harbor	\$ 1,420.00	SL	50	\$ 28.44	\$ 28.44	\$ -
200702.001	2007 MAINS CPR28	12/15/2007	02- Paradise Shores	\$ 279.00	SL	50	\$ 5.64	\$ 5.64	\$ -
200705.M01	2007 MAIN CPR15-16	7/1/2007	05- Hidden Valley Shores	\$ 14,615.00	SL	50	\$ 292.32	\$ 292.32	\$ -
200710.M10	2007 MAINS CPR3	5/15/2007	10- Echo Lake Woods	\$ 1,158.00	SL	50	\$ 23.16	\$ 23.16	\$ -
200711.M10	2007 MAINS CPR3-5	11/7/2007	11- Brake Hill	\$ 68,200.00	SL	50	\$ 1,364.04	\$ 1,364.04	\$ -
200713.M10	2007 COMPLETE MAIN ADDITION	8/15/2007	13- 175 Estates	\$ 57,203.00	SL	50	\$ 1,144.08	\$ 1,144.08	\$ -
200715.M10	2007 MAIN CPR5	6/4/2007	15- Lake Ossipee Village	\$ 1,853.00	SL	50	\$ 37.08	\$ 37.08	\$ -
200802.001	2008 3550' 12"MAIN EMERSON CPR29	7/1/2008	02- Paradise Shores	\$ 279,938.00	SL	50	\$ 5,598.72	\$ 5,598.72	\$ -
200805.M01	2008 MAIN CPR17-18	7/1/2008	05- Hidden Valley Shores	\$ 41,900.00	SL	50	\$ 837.96	\$ 837.96	\$ -
200807.M10	2008 PENDLETON BEACH 6' CPR6	1/2/2008	07- Pendleton Cove	\$ 2,394.00	SL	50	\$ 47.88	\$ 47.88	\$ -
200811.M10	2008 MAINS	2/22/2008	11- Brake Hill	\$ 1,428.00	SL	50	\$ 28.56	\$ 28.56	\$ -

200816.M10	2008 MAINS CPR6&9	7/1/2008	16- Indian Mound	\$ 8,700.00	SL	50	\$ 174.00	\$ 174.00	\$ -
200902.001	2009 MAINS CPR30-31	7/1/2009	02- Paradise Shores	\$ 12,069.00	SL	50	\$ 241.44	\$ 241.44	\$ -
200905.M01	2009 MAIN CPR17	4/1/2009	05- Hidden Valley Shores	\$ 4,033.00	SL	50	\$ 80.64	\$ 80.64	\$ -
200915.M10	2009 MAINS CPR6-7	3/9/2009	15- Lake Ossipee Village	\$ 2,716.00	SL	50	\$ 54.36	\$ 54.36	\$ -
200917.M10	2009 BRAKE HILL INTERCONNECT	4/14/2009	17- Gundstock Glen	\$ 37,189.00	SL	50	\$ 743.76	\$ 743.76	\$ -
201002.001	2010 MAINS CPR32-35	6/21/2010	02- Paradise Shores	\$ 21,411.00	SL	50	\$ 428.28	\$ 428.28	\$ -
201005.M01	2010 MAIN CPR19	6/22/2010	05- Hidden Valley Shores	\$ 1,762.00	SL	50	\$ 35.28	\$ 35.28	\$ -
201016.M10	2010 MAINS CPR10-11	7/1/2010	16- Indian Mound	\$ 3,770.82	SL	50	\$ 75.36	\$ 75.36	\$ -
201101.001	2011 Mains CPR10	5/21/2011	01-Far Echo Harbor	\$ 27,981.00	SL	50	\$ 559.68	\$ 559.68	\$ -
201106.M10	2011 MAINS CPR11	7/1/2011	06- Wentworth Cove	\$ 617.00	SL	50	\$ 12.36	\$ 12.36	\$ -
201107.M10	2013 MAINS CPR7-8	7/1/2011	07- Pendleton Cove	\$ 3,491.00	SL	50	\$ 69.84	\$ 69.84	\$ -
201117.M10	2011 ISOLATION VALVE CPR2	4/5/2011	17- Gundstock Glen	\$ 1,782.00	SL	50	\$ 35.64	\$ 35.64	\$ -
201209.M10	2012 MAINS CPR3	7/1/2012	09- Woodland Grove	\$ 2,596.00	SL	50	\$ 51.96	\$ 51.96	\$ -
201216.M10	2012 MAINS CPR12	7/1/2012	16- Indian Mound	\$ 334.00	SL	50	\$ -	\$ -	\$ -
201302.001	2013 MAINS CPR36	10/21/2013	02- Paradise Shores	\$ 39,692.00	SL	50	\$ 793.80	\$ 793.80	\$ -
201402.013	2014 Mt Roberts Cost CPR M1	4/1/2014	02- Paradise Shores	\$ 76,894.00	SL	50	\$ 1,537.92	\$ 1,537.92	\$ -
201402.014	2014 Mains CPR37	7/1/2014	02- Paradise Shores	\$ 2,389.00	SL	50	\$ 47.76	\$ 47.76	\$ -
201415.002	2014 Main 880' Bennett Rd	9/14/2014	15- Lake Ossipee Village	\$ 15,139.00	SL	50	\$ 302.76	\$ 302.76	\$ -
201416.004	2014 1600' Ossipee Lake CPR13	9/25/2014	16- Indian Mound	\$ 42,517.00	SL	50	\$ 850.32	\$ 850.32	\$ -
201602.004	2016 Main- 900' 6" Paradise Dr	12/31/2016	02- Paradise Shores	\$ 52,901.00	SL	50	\$ 1,058.04	\$ 1,058.04	\$ -
201602MADJ	2016 ACCUM ADJ	12/31/2016	02- Paradise Shores	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201603ADJ3	2016 ACCUM ADJ	12/31/2016	03- West Point Upper	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201607.002	2016 MAIN- Pendleton Rd Extention	9/20/2016	07- Pendleton Cove	\$ 6,837.00	SL	50	\$ 136.80	\$ 136.80	\$ -
201612MADJ	2106 ACCUM DEP ADJ	12/31/2016	12- Tamworth Water Works	\$ 4.10	SL	20	\$ 0.24	\$ 0.24	\$ -
201613MADJ	2016 ACCUM DEP ADJ	12/31/2016	13- 175 Estates	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201616.002	2016 Main 320' on Tomahawk Ln	6/15/2016	16- Indian Mound	\$ 22,790.00	SL	50	\$ 455.76	\$ 455.76	\$ -
201616MADJ	2016 ACCUM DEP ADJ	12/31/2016	16- Indian Mound	\$ 1.00	SL	50	\$ -	\$ -	\$ -
201702.001	Mains- 1200' 6" Pipe Paradise Dr	6/15/2017	02- Paradise Shores	\$ 75,970.00	SL	50	\$ 1,519.44	\$ 1,519.44	\$ -
201707.005	468' 2"HDPE w/2 Blowoffs (Pendleton	4/4/2017	07- Pendleton Cove	\$ 12,480.00	SL	50	\$ 249.60	\$ 249.60	\$ -
201713.005	Water Main 400'	9/30/2017	13- 175 Estates	\$ 21,350.86	SL	50	\$ 426.96	\$ 426.96	\$ -
201716.002	Main- Gulf View 445' 2" HDPE	9/30/2017	16- Indian Mound	\$ 18,718.88	SL	50	\$ 374.40	\$ 374.40	\$ -
201716.003	Main- Cpt. Lovewell Land 1982' 4" HDPE	10/17/2017	16- Indian Mound	\$ 114,256.45	SL	50	\$ 2,285.16	\$ 2,285.16	\$ -
201718.M10	1988 MAINS	1/1/1988	18- Dockham Shores	\$ 43,362.00	SL	50	\$ 867.24	\$ 867.24	\$ -
201718.M11	2001 MAINS	12/4/2001	18- Dockham Shores	\$ 3,000.00	SL	50	\$ 30.00	\$ 30.00	\$ -
201718.M12	2014 MAINS	2/24/2014	18- Dockham Shores	\$ 3,025.00	SL	50	\$ 60.48	\$ 60.48	\$ -
201819.012	1972 Mains	7/1/1972	19- Wildwood	\$ 2,546.00	SL	50	\$ 50.88	\$ 50.88	\$ -
201819.013	2001 (3) Gate Valves	7/1/2001	19- Wildwood	\$ 3,971.00	SL	50	\$ 79.44	\$ 79.44	\$ -
201819.014	2014 (2) Curb Boxes & Stops	7/1/2004	19- Wildwood	\$ 1,582.00	SL	50	\$ 31.68	\$ 31.68	\$ -
201819.015	2004 Curb box & rod	7/1/2004	19- Wildwood	\$ 630.00	SL	50	\$ 12.60	\$ 12.60	\$ -
201819.016	2006 2" Blow off	7/1/2006	19- Wildwood	\$ 1,226.00	SL	50	\$ 24.48	\$ 24.48	\$ -
201819.017	2006 3/4" curb valves, 1" blow off & 1"	7/1/2006	19- Wildwood	\$ 854.00	SL	50	\$ 17.04	\$ 17.04	\$ -
201819.018	2006 (2) Water service & blow offs	7/1/2006	19- Wildwood	\$ 1,440.00	SL	50	\$ 28.80	\$ 28.80	\$ -
201819.019	2008 (2) 3/4" CPPJ x IP curbs	7/1/2008	19- Wildwood	\$ 2,726.00	SL	50	\$ 54.48	\$ 54.48	\$ -
201819.020	2008 1" Brass Curb Valve	7/1/2008	19- Wildwood	\$ 1,939.00	SL	50	\$ 38.76	\$ 38.76	\$ -

<b>331- Mains Total</b>				<b>\$ 2,098,577.11</b>			<b>\$ 40,582.92</b>	<b>\$ 40,582.92</b>	<b>\$ -</b>
Group : 333- Services									
197005.S01	1970 SERVICES CPR15	7/1/1970	05- Hidden Valley Shores	\$ 1,427.00	SL	40	\$ 35.64	\$ 35.64	\$ -
198702.S01	1987 SERVICES CPR1	7/1/1987	02- Paradise Shores	\$ 6,019.00	SL	30	\$ -	\$ -	\$ -
198705.S01	1987 SERVICES CPR1	7/1/1987	05- Hidden Valley Shores	\$ 2,810.00	SL	30	\$ -	\$ -	\$ -
198706.S20	1987 SERVICES CPR2	7/1/1987	06- Wentworth Cove	\$ 4,082.00	SL	30	\$ -	\$ -	\$ -
198802.S01	1988 SERVICES CPR1.10	7/1/1988	02- Paradise Shores	\$ 553.00	SL	30	\$ -	\$ -	\$ -
198806.S20	1988 SERVICES CPR2	7/1/1988	06- Wentworth Cove	\$ 456.00	SL	30	\$ -	\$ -	\$ -
198902.S00	1989 SERVICES CPR1.30	7/1/1989	02- Paradise Shores	\$ 200.00	SL	30	\$ 4.56	\$ 4.56	\$ -
199002.S01	1990 SERVICES CPR14-19	7/1/1990	02- Paradise Shores	\$ 1,362.00	SL	30	\$ 45.36	\$ 45.36	\$ -
199005.S01	1990 SERVICES CPR16	10/17/1990	05- Hidden Valley Shores	\$ 50.00	SL	40	\$ -	\$ -	\$ -
199101.S01	1991 Services CPR4,6	7/1/1991	01-Far Echo Harbor	\$ 944.00	SL	30	\$ 31.44	\$ 31.44	\$ -
199102.S01	1991 SERVICES CPR20-26	7/1/1991	02- Paradise Shores	\$ 599.00	SL	30	\$ 19.92	\$ 19.92	\$ -
199104.S10	1991 SERVICES CPR1	7/1/1991	04- Waterville Valley Gateway	\$ 7,208.00	SL	30	\$ 240.24	\$ 240.24	\$ -
199105.S01	1991 SERVICES CPR3	7/1/1991	05- Hidden Valley Shores	\$ 144.00	SL	30	\$ 4.80	\$ 4.80	\$ -
199109.S10	1991 SERVICES CPR1	10/1/1991	09- Woodland Grove	\$ 7,025.00	SL	30	\$ -	\$ -	\$ -
199110.S11	1991 SERVICE CPR1	10/1/1991	10- Echo Lake Woods	\$ 5,898.00	SL	30	\$ -	\$ -	\$ -
199201.S01	1992 Service CPR7-10	7/1/1992	01-Far Echo Harbor	\$ 657.00	SL	30	\$ 21.96	\$ 21.96	\$ -
199202.S00	1992 SERVICES CPR27-36	7/1/1992	02- Paradise Shores	\$ 1,522.00	SL	30	\$ 50.76	\$ 50.76	\$ -
199203.S20	1992 SERVICES CPR01	12/1/1992	03- West Point Upper	\$ 219.00	SL	30	\$ 7.32	\$ 7.32	\$ -
199205.S01	1992 SERVICES CPR18	4/16/1992	05- Hidden Valley Shores	\$ 1,080.00	SL	40	\$ 27.00	\$ 27.00	\$ -
199206.S20	1992 SERVICES CPR3	7/1/1992	06- Wentworth Cove	\$ 211.00	SL	30	\$ 7.08	\$ 7.08	\$ -
199301.S01	1993 Services CPR11	10/24/1993	01-Far Echo Harbor	\$ 276.00	SL	30	\$ 9.24	\$ 9.24	\$ -
199302.S01	1993 SERVICES CPR37-41	7/1/1993	02- Paradise Shores	\$ 864.00	SL	30	\$ 28.80	\$ 28.80	\$ -
199304.S10	1993 SERVICES CPR2	7/1/1993	04- Waterville Valley Gateway	\$ 1,134.00	SL	30	\$ 37.80	\$ 37.80	\$ -
199305.S01	1993 SERVICES CPR17	5/25/1993	05- Hidden Valley Shores	\$ 62.00	SL	40	\$ 1.56	\$ 1.56	\$ -
199316.S10	1993 SERVICES IM PURCHASE	6/30/1991	16- Indian Mound	\$ 662.00	SL	30	\$ -	\$ -	\$ -
199402.S00	1994 SERVICES CPR42-49	7/1/1994	02- Paradise Shores	\$ 1,641.00	SL	30	\$ 54.72	\$ 54.72	\$ -
199406.S20	1994 SERVICES CPR4	7/1/1994	06- Wentworth Cove	\$ 96.00	SL	30	\$ 3.24	\$ 3.24	\$ -
199409.S10	1994 SERVICES CPR2-3	7/1/1994	09- Woodland Grove	\$ 436.00	SL	30	\$ 14.52	\$ 14.52	\$ -
199502.S00	1995 SERVICES CPR50-51	7/1/1995	02- Paradise Shores	\$ 526.00	SL	30	\$ 17.52	\$ 17.52	\$ -
199508.S10	1995 SERVICES CPR1	5/1/1995	08- Deer Run	\$ 1,256.00	SL	30	\$ 41.88	\$ 41.88	\$ -
199511.S20	1995 SERVICE CPR1-20	8/31/1995	11- Brake Hill	\$ 7,328.00	SL	30	\$ 244.32	\$ 244.32	\$ -
199602.S00	1995 SERVICES CPR52-55	7/1/1996	02- Paradise Shores	\$ 563.00	SL	30	\$ 18.72	\$ 18.72	\$ -
199607.S20	1996 SERVICE CPR1	8/14/1996	07- Pendleton Cove	\$ 342.00	SL	30	\$ 11.40	\$ 11.40	\$ -
199705.S01	1997 SERVICES CPR6	8/11/1997	05- Hidden Valley Shores	\$ 223.00	SL	30	\$ 7.44	\$ 7.44	\$ -
199902.S00	1999 SERVICES CPR56-62	7/1/1999	02- Paradise Shores	\$ 2,007.00	SL	30	\$ 66.96	\$ 66.96	\$ -
199905.S01	1999 SERVICES CPR7	9/27/1999	05- Hidden Valley Shores	\$ 287.00	SL	30	\$ 9.60	\$ 9.60	\$ -
199907.S20	1999 SERVICE CPR2	4/22/1999	07- Pendleton Cove	\$ 178.00	SL	30	\$ 5.88	\$ 5.88	\$ -
199912.S20	1999 SERVICES CPR3-5	7/1/1999	12- Tamworth Water Works	\$ 2,939.00	SL	30	\$ 97.92	\$ 97.92	\$ -
200001.S01	2000 Service CPR12	5/9/2000	01-Far Echo Harbor	\$ 949.00	SL	30	\$ 31.68	\$ 31.68	\$ -
200002.S00	2000 SERVICES CPR63	3/3/2000	02- Paradise Shores	\$ 654.00	SL	30	\$ 21.84	\$ 21.84	\$ -
200012.S20	2000 SERVICES CPR6-7	10/1/2000	12- Tamworth Water Works	\$ 2,134.00	SL	30	\$ 71.16	\$ 71.16	\$ -
200102.S01	2001 SERVICES CPR64-67	12/14/2001	02- Paradise Shores	\$ 1,401.00	SL	30	\$ 46.68	\$ 46.68	\$ -

200105.S01	2001 SERVICES CPR6-13	11/30/2001	05- Hidden Valley Shores	\$ 2,336.00	SL	30	\$ 77.88	\$ 77.88	\$ -
200107.S20	2001 SERVICE CPR3	9/6/2001	07- Pendleton Cove	\$ 440.00	SL	10	\$ -	\$ -	\$ -
200201.S01	2002 Service CPR13	12/5/2002	01-Far Echo Harbor	\$ 270.00	SL	30	\$ 9.00	\$ 9.00	\$ -
200202.S01	2002 SERVICE CPR68	7/1/2002	02- Paradise Shores	\$ 768.00	SL	30	\$ 25.56	\$ 25.56	\$ -
200205.S01	2002 SERVICES CPR14	7/1/2002	05- Hidden Valley Shores	\$ 195.00	SL	30	\$ 6.48	\$ 6.48	\$ -
200207.S20	2002 SERVICE CPER4-6	7/1/2002	07- Pendleton Cove	\$ 1,110.00	SL	30	\$ 36.96	\$ 36.96	\$ -
200209.S10	2002 SERVICES CPR4	8/16/2002	09- Woodland Grove	\$ 373.00	SL	30	\$ 12.48	\$ 12.48	\$ -
200211.S20	2002 SERVICE CPR21	11/4/2002	11- Brake Hill	\$ 443.00	SL	30	\$ 14.76	\$ 14.76	\$ -
200212.S20	2002 SERVICES CPR8	8/26/2002	12- Tamworth Water Works	\$ 448.00	SL	30	\$ 14.88	\$ 14.88	\$ -
200402.S00	2004 SERVICE CPR69	5/5/2004	02- Paradise Shores	\$ 222.00	SL	30	\$ 7.44	\$ 7.44	\$ -
200415.S20	2004 125 EAST DANFORT CPR2	4/28/2004	15- Lake Ossipee Village	\$ 2,341.00	SL	30	\$ 78.00	\$ 78.00	\$ -
200506.S20	2005 37 WENTWORTH CPR5	7/1/2005	06- Wentworth Cove	\$ 431.00	SL	30	\$ 14.40	\$ 14.40	\$ -
200615.S20	2006 SERVICES CPR3	7/1/2006	15- Lake Ossipee Village	\$ 1,610.00	SL	30	\$ 53.64	\$ 53.64	\$ -
200701.S01	2007 Service CPR 14-15	7/1/2007	01-Far Echo Harbor	\$ 635.00	SL	30	\$ 21.12	\$ 21.12	\$ -
200702.S01	2007 SERVICE CPR70-73	7/1/2007	02- Paradise Shores	\$ 1,344.00	SL	30	\$ 44.76	\$ 44.76	\$ -
200703.S20	2007 41 W.POINT DR CPR2	2/15/2007	03- West Point Upper	\$ 201.00	SL	30	\$ 6.72	\$ 6.72	\$ -
200704.S10	2007 SERVICES CPR3	7/12/2007	04- Waterville Valley Gateway	\$ 338.00	SL	30	\$ 11.28	\$ 11.28	\$ -
200705.S01	2007 SERVICES CPR19	6/15/2007	05- Hidden Valley Shores	\$ 1,331.00	SL	30	\$ 44.40	\$ 44.40	\$ -
200709.S10	2007 SERVICES CPR5-6	6/15/2007	09- Woodland Grove	\$ 407.00	SL	30	\$ 13.56	\$ 13.56	\$ -
200711.S20	2007 SERVICE CPR22	11/7/2007	11- Brake Hill	\$ 9,900.00	SL	30	\$ 330.00	\$ 330.00	\$ -
200712.S20	2007 SERVICES CPR9	7/12/2007	12- Tamworth Water Works	\$ 70.00	SL	30	\$ 2.28	\$ 2.28	\$ -
200715.S20	2007 SERVICES CPR4-8	7/1/2007	15- Lake Ossipee Village	\$ 3,607.00	SL	30	\$ 120.24	\$ 120.24	\$ -
200716.S10	2007 SERVICES	12/15/2007	16- Indian Mound	\$ 385.00	SL	30	\$ 12.84	\$ 12.84	\$ -
200801.S01	3 Spinaker Lane CPR13	12/9/2008	01-Far Echo Harbor	\$ 448.00	SL	30	\$ 14.88	\$ 14.88	\$ -
200802.S01	2008 SERVICE CPR74-75	7/1/2008	02- Paradise Shores	\$ 576.00	SL	30	\$ 19.20	\$ 19.20	\$ -
200816.S10	2008 #3 &#5 FAIRWAY CPR4	8/25/2008	16- Indian Mound	\$ 2,474.00	SL	30	\$ 82.44	\$ 82.44	\$ -
200816.S11	2008 #20 LATTIES LANE CPR5	11/21/2008	16- Indian Mound	\$ 169.00	SL	30	\$ 5.64	\$ 5.64	\$ -
200817.S11	2008 32 HATCH DR	1/2/2008	17- Gundstock Glen	\$ 1,540.00	SL	30	\$ 51.36	\$ 51.36	\$ -
200817.S12	2008 42 HEDGEWOOD CIR	3/17/2008	17- Gundstock Glen	\$ 75.00	SL	30	\$ 2.52	\$ 2.52	\$ -
200903.S20	2009 SERVICE CPR3	8/27/2009	03- West Point Upper	\$ 278.00	SL	30	\$ 9.24	\$ 9.24	\$ -
200905.S01	2009 SERVICES CPR20-22	7/1/2009	05- Hidden Valley Shores	\$ 1,822.00	SL	30	\$ 60.72	\$ 60.72	\$ -
200910.S10	2009 SERVICE CPR2	6/2/2009	10- Echo Lake Woods	\$ 95.00	SL	30	\$ 3.12	\$ 3.12	\$ -
200916.S10	2009 #50 &#54 WEETAMOE CPR6	2/3/2009	16- Indian Mound	\$ 582.00	SL	30	\$ 19.44	\$ 19.44	\$ -
200916.S11	2009 FOREST LANE CPR7	2/16/2009	16- Indian Mound	\$ 1,931.00	SL	30	\$ 64.32	\$ 64.32	\$ -
201001.S01	136 Far Echo Rd CPR17	3/25/2010	01-Far Echo Harbor	\$ 565.00	SL	30	\$ 18.84	\$ 18.84	\$ -
201002.S00	2010 SERVICE CPR76	11/1/2010	02- Paradise Shores	\$ 1,007.00	SL	30	\$ 33.60	\$ 33.60	\$ -
201005.S01	2010 SERVICES CPR23	12/10/2010	05- Hidden Valley Shores	\$ 873.00	SL	30	\$ 29.16	\$ 29.16	\$ -
201007.S20	2010 114 PLANTATION CPR7	11/1/2010	07- Pendleton Cove	\$ 287.00	SL	30	\$ 9.60	\$ 9.60	\$ -
201011.S20	2010 SERVICE CPR23	7/20/2010	11- Brake Hill	\$ 870.00	SL	30	\$ 29.04	\$ 29.04	\$ -
201013.S10	2010 SERVICE CPR1	9/27/2010	13- 175 Estates	\$ 855.00	SL	30	\$ 28.56	\$ 28.56	\$ -
201016.S10	2010 CPT LOVELL LANE CPR8	5/25/2010	16- Indian Mound	\$ 162.00	SL	30	\$ 5.40	\$ 5.40	\$ -
201102.S00	2011 SERVICE CPR77-83	7/1/2011	02- Paradise Shores	\$ 6,633.00	SL	30	\$ 221.16	\$ 221.16	\$ -
201202.S00	2012 SERVICE CPR84-85	7/1/2012	02- Paradise Shores	\$ 1,580.00	SL	30	\$ 52.68	\$ 52.68	\$ -
201203.S20	2012 SERVICE CPR4	7/1/2012	03- West Point Upper	\$ 223.00	SL	30	\$ 7.44	\$ 7.44	\$ -



201216.S10	2012 SERVICE CPR9	7/1/2012	16- Indian Mound	\$ 278.00	SL	30	\$ 9.24	\$ 9.24	\$ -
201315.S20	2013 SERVICES CPR9	6/16/2013	15- Lake Ossipee Village	\$ 238.00	SL	30	\$ 7.92	\$ 7.92	\$ -
201402.015	2014 Service-59 Sunrise Dr CPR86	4/28/2014	02- Paradise Shores	\$ 581.00	SL	30	\$ 19.32	\$ 19.32	\$ -
201402.016	2014 Service-16 Sunrise Dr CPR85	9/26/2014	02- Paradise Shores	\$ 391.00	SL	30	\$ 13.08	\$ 13.08	\$ -
201402.017	2014 Service-15 Myrtle CPR88	10/1/2014	02- Paradise Shores	\$ 439.00	SL	30	\$ 14.64	\$ 14.64	\$ -
201402.018	2014 Service-97 Mtn View CPR89	12/5/2014	02- Paradise Shores	\$ 399.00	SL	30	\$ 13.32	\$ 13.32	\$ -
201403.004	2014 Service 50 Woodrin CPR05	7/2/2014	03- West Point Upper	\$ 685.00	SL	30	\$ 22.80	\$ 22.80	\$ -
201415.003	2014 Services 113 East Danforth CPR10	9/15/2014	15- Lake Ossipee Village	\$ 714.00	SL	30	\$ 23.76	\$ 23.76	\$ -
201417.002	2014 14 Hatch Rd CPR3	12/18/2014	17- Gundstock Glen	\$ 392.00	SL	30	\$ 13.08	\$ 13.08	\$ -
201602.005	2016 Services- 17 Services (Beach to	12/31/2016	02- Paradise Shores	\$ 54,300.00	SL	30	\$ 1,809.96	\$ 1,809.96	\$ -
201616SADJ	2016 ACCUM DEP ADJ	12/31/2016	16- Indian Mound	\$ 1.00	SL	30	\$ -	\$ -	\$ -
201702.002	Services- 21 Services (Lower Paradise	6/16/2017	02- Paradise Shores	\$ 52,238.50	SL	40	\$ 1,305.96	\$ 1,305.96	\$ -
201702.003	Services-Clean up	10/31/2017	02- Paradise Shores	\$ 1,336.33	SL	40	\$ 33.36	\$ 33.36	\$ -
201704.021	130 Judges Road	6/26/2017	04- Waterville Valley Gateway	\$ 1,058.40	SL	40	\$ 26.52	\$ 26.52	\$ -
201707.004	7 Services (Pendleton Cove Rd)	4/4/2017	07- Pendleton Cove	\$ 8,320.00	SL	40	\$ 207.96	\$ 207.96	\$ -
201713.007	Service- 75 Sunrise Hill	9/30/2017	13- 175 Estates	\$ 614.13	SL	30	\$ 20.52	\$ 20.52	\$ -
201713.008	Service-67 Sunrise Hill	9/30/2017	13- 175 Estates	\$ 614.13	SL	30	\$ 20.52	\$ 20.52	\$ -
201713.009	Service- 84 Sunrise Hill	9/30/2017	13- 175 Estates	\$ 614.13	SL	30	\$ 20.52	\$ 20.52	\$ -
201716.001	Service- Weetamoe Extention	7/11/2017	16- Indian Mound	\$ 410.60	SL	40	\$ 10.32	\$ 10.32	\$ -
201716.004	Cpt Lovewell Ln, 27 Services	10/17/2017	16- Indian Mound	\$ 53,566.54	SL	40	\$ 1,339.20	\$ 1,339.20	\$ -
201718.S10	1988 SERVICES	1/1/1988	18- Dockham Shores	\$ 963.00	SL	40	\$ 24.12	\$ 24.12	\$ -
201718.S11	2006 SERVICES	9/16/2006	18- Dockham Shores	\$ 595.00	SL	40	\$ 14.88	\$ 14.88	\$ -
201718.S12	2015 SERVICES	10/1/2015	18- Dockham Shores	\$ 2,296.00	SL	40	\$ 57.36	\$ 57.36	\$ -
201804.005	10 Judges Rd	10/31/2018	04- Waterville Valley Gateway	\$ 1,973.20	SL	20	\$ 98.64	\$ 98.64	\$ -
201819.021	2013 1" Curb Valve- 23 Tabor Circle	7/1/2013	19- Wildwood	\$ 1,690.00	SL	20	\$ 84.48	\$ 84.48	\$ -
201819.022	2016 34" LP Curb valve/Tower- 47	7/1/2016	19- Wildwood	\$ 1,887.00	SL	20	\$ 94.32	\$ 94.32	\$ -
<b>333- Services</b>				<b>\$ 307,268.96</b>			<b>\$ 8,371.80</b>	<b>\$ 8,371.80</b>	<b>\$ -</b>
Group : 334- Meters									
197901.M01	1979METER-SEE METER SHEET	7/1/1979	01-Far Echo Harbor	\$ 2,307.00	SL	20	\$ -	\$ -	\$ -
197903.M20	1979 METERS CPR1	7/1/1979	03- West Point Upper	\$ 1,052.00	SL	20	\$ -	\$ -	\$ -
198301.M00	1983 14 METERS-SEE METER SHEET	7/1/1983	01-Far Echo Harbor	\$ 2,859.44	SL	20	\$ -	\$ -	\$ -
198302.M00	1983-53 METERS SEE SHEET	7/1/1983	02- Paradise Shores	\$ 8,585.38	SL	20	\$ -	\$ -	\$ -
198303.M20	3 METERS SEE SCHEDULE	7/1/1983	03- West Point Upper	\$ 425.00	SL	20	\$ -	\$ -	\$ -
198306.M20	1983- 146 Woodvale Dr	7/1/1983	06- Wentworth Cove	\$ 67.00	SL	20	\$ 4.28	\$ 4.28	\$ -
198402.M00	1984 METERS CPR150,175,176,185	7/1/1984	02- Paradise Shores	\$ 213.00	SL	20	\$ -	\$ -	\$ -
198403.M20	1984 METERS SEE SCHEDULE	7/1/1984	03- West Point Upper	\$ 709.00	SL	20	\$ -	\$ -	\$ -
198406.M20	1984 METERS CPR9-45	7/1/1984	06- Wentworth Cove	\$ 830.00	SL	20	\$ 20.76	\$ 20.76	\$ -
198501.M00	1985 METER-10 PARTRIDGE LANE	7/1/1985	01-Far Echo Harbor	\$ 105.26	SL	20	\$ -	\$ -	\$ -
198502.M00	1985 METERS SEE SCHEDULE	7/1/1985	02- Paradise Shores	\$ 694.00	SL	20	\$ -	\$ -	\$ -
198503.M20	Meter 27 Tall Pine Rd	7/1/1985	03- West Point Upper	\$ 174.00	SL	20	\$ -	\$ -	\$ -
198506.M20	1985- 111 Woodvale Dr	7/1/1985	06- Wentworth Cove	\$ 162.00	SL	20	\$ 8.16	\$ 8.16	\$ -
198601.M00	1986 METERS-11 BLUEJAY LANE	7/1/1986	01-Far Echo Harbor	\$ 81.00	SL	20	\$ -	\$ -	\$ -
198602.M00	1986 METERS SEE SCHEDULE	7/1/1986	02- Paradise Shores	\$ 1,030.00	SL	20	\$ -	\$ -	\$ -
198606.M20	1986- 70 Rolling Lane	7/1/1986	06- Wentworth Cove	\$ 106.00	SL	20	\$ 5.28	\$ 5.28	\$ -

198607.M20	105 Plantation Rd	7/1/1986	07- Pendleton Cove	\$ 159.66	SL	40	\$ -	\$ -	\$ -
198607.M21	53 Ashley Dr	7/1/1986	07- Pendleton Cove	\$ 159.66	SL	40	\$ -	\$ -	\$ -
198607.M22	79 Plantation Rd	7/1/1986	07- Pendleton Cove	\$ 159.66	SL	40	\$ -	\$ -	\$ -
198607.M23	59 Colonial	7/1/1986	07- Pendleton Cove	\$ 159.66	SL	40	\$ -	\$ -	\$ -
198607.M24	103 Plantation Rd	7/1/1986	07- Pendleton Cove	\$ 159.66	SL	40	\$ -	\$ -	\$ -
198607.M25	4 Fern Condo	7/1/1986	07- Pendleton Cove	\$ 159.70	SL	40	\$ -	\$ -	\$ -
198607MRT1	CPR16 REPLACED BY 201807.002	7/1/1986	07- Pendleton Cove	\$ 82.00	SL	40	\$ -	\$ -	\$ -
198701.M00	1987 METERS- 10 KINGSWOOD LANE	7/1/1987	01-Far Echo Harbor	\$ 110.00	SL	20	\$ -	\$ -	\$ -
198702.M00	1987 METERS CPR1	7/1/1987	02- Paradise Shores	\$ 9,384.00	SL	20	\$ -	\$ -	\$ -
198702.M01	1987 METERS SEE SCHEDULE	7/1/1987	02- Paradise Shores	\$ 315.00	SL	20	\$ -	\$ -	\$ -
198706.M20	1987- 12 METERS See Sheet	7/1/1987	06- Wentworth Cove	\$ 1,805.84	SL	20	\$ 90.24	\$ 90.24	\$ -
198707.M20	6 Fern Condo	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M21	8 Fern Condo	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M22	84 Ashley Dr	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M23	85 Plantation Rd	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M24	38 Plantation Rd	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M25	35 Mckinley Rd	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M26	44 Ashley Dr	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M27	76 Ashley Dr	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M28	73 Ashley Dr	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M29	63 Regis Rd	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M30	10 Ashley Dr	7/1/1987	07- Pendleton Cove	\$ 119.08	SL	40	\$ 3.00	\$ 3.00	\$ -
198707.M31	13 Regis Rd	7/1/1987	07- Pendleton Cove	\$ 119.12	SL	40	\$ 3.00	\$ 3.00	\$ -
198707MRT1	CPR 15 REPLACED BY 201807.001	7/1/1987	07- Pendleton Cove	\$ 107.00	SL	40	\$ -	\$ -	\$ -
198707MRT2	CPR 17 REPLACED BY 201807.003	7/1/1987	07- Pendleton Cove	\$ 93.00	SL	40	\$ -	\$ -	\$ -
198802.M00	1988 METERS SEE SCHEDULE	7/1/1988	02- Paradise Shores	\$ 317.00	SL	20	\$ -	\$ -	\$ -
198806.M20	1988- 2 Meters See Sheet	7/1/1988	06- Wentworth Cove	\$ 234.00	SL	20	\$ 11.76	\$ 11.76	\$ -
198902.M00	1989-4 METERS SEE SHEET	7/1/1989	02- Paradise Shores	\$ 413.00	SL	20	\$ -	\$ -	\$ -
198903.M20	1989 METER CPR20	7/1/1989	03- West Point Upper	\$ 73.00	SL	20	\$ -	\$ -	\$ -
198906.M20	1989 METERS CPR2-3	7/1/1989	06- Wentworth Cove	\$ 1.00	SL	20	\$ -	\$ -	\$ -
199001.M00	1990 METERS- SEE METER SHEET	7/1/1990	01-Far Echo Harbor	\$ 240.00	SL	20	\$ -	\$ -	\$ -
199002.M00	1990- 6 METERS SEE SHEET	7/1/1990	02- Paradise Shores	\$ 661.00	SL	20	\$ -	\$ -	\$ -
199007.M20	6 Zebly Shore West	7/1/1990	07- Pendleton Cove	\$ 183.00	SL	40	\$ 4.56	\$ 4.56	\$ -
199102.M00	1991- 5 METERS SEE SHEET	7/1/1991	02- Paradise Shores	\$ 616.00	SL	20	\$ -	\$ -	\$ -
199103.M20	Meter 29 West Point	7/1/1991	03- West Point Upper	\$ 245.00	SL	20	\$ -	\$ -	\$ -
199104.M20	45 Meters- See Sheet	7/1/1991	04- Waterville Valley Gateway	\$ 8,369.00	SL	20	\$ -	\$ -	\$ -
199105.M02	1991 METERS CPR36-74	7/1/1991	05- Hidden Valley Shores	\$ 3,893.55	SL	20	\$ -	\$ -	\$ -
199201.M20	1992 METERS- 86 FAR ECHO HARBOR	7/1/1992	01-Far Echo Harbor	\$ 106.00	SL	20	\$ -	\$ -	\$ -
199202.M00	1992-6 METERS SEE SHEET	7/1/1992	02- Paradise Shores	\$ 667.00	SL	20	\$ -	\$ -	\$ -
199205.M02	1992 METERS CPR75	7/1/1992	05- Hidden Valley Shores	\$ 86.00	SL	20	\$ -	\$ -	\$ -
199209.M20	1992 44 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M21	1992 229 Limac Circle	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M22	1992 32 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M23	1992 150 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -

199209.M24	1992 159 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M25	1992 110 Limac Circle	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M26	1992 364 Limac Circle	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M27	1992 137 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M28	1992 122 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199209.M29	1992 66 Woodland Grove	7/1/1992	09- Woodland Grove	\$ 161.60	SL	20	\$ -	\$ -	\$ -
199302.M00	1993- 4 METERS SEE SHEET	7/1/1993	02- Paradise Shores	\$ 539.00	SL	20	\$ -	\$ -	\$ -
199303.M20	Meter 51 West Point	7/1/1993	03- West Point Upper	\$ 140.00	SL	20	\$ -	\$ -	\$ -
199307.M20	27 Regis Rd	7/1/1993	07- Pendleton Cove	\$ 206.00	SL	40	\$ 5.16	\$ 5.16	\$ -
199402.M00	1994 METER- 91 PARADISE	7/1/1994	02- Paradise Shores	\$ 91.00	SL	20	\$ 2.28	\$ 2.28	\$ -
199403.M20	Meter 74 West Point	7/1/1994	03- West Point Upper	\$ 113.00	SL	20	\$ -	\$ -	\$ -
199405.M02	1994 METERS CPR76-78	7/1/1994	05- Hidden Valley Shores	\$ 392.00	SL	20	\$ -	\$ -	\$ -
199408.M20	185 C1 Alden Drive	7/1/1994	08- Deer Run	\$ 218.66	SL	20	\$ -	\$ -	\$ -
199408.M21	185 C3 Alden Drive	7/1/1994	08- Deer Run	\$ 218.66	SL	20	\$ -	\$ -	\$ -
199408.M22	185 C5 Alden Drive	7/1/1994	08- Deer Run	\$ 218.68	SL	20	\$ -	\$ -	\$ -
199408.M23	201 Unit 6 Alden Dr	7/1/1994	08- Deer Run	\$ 115.00	SL	20	\$ -	\$ -	\$ -
199409.M20	1994 257 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M21	1994 73 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M22	1994 220 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M23	1994 216 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M24	1994 187 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M25	1994 286 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M26	1994 236 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M27	1994 95 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M28	1994 83 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M29	1994 80 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M30	1994 82 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M31	1994 151 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M32	1994 250 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M33	1994 282 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M34	1994 404 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M35	1994 374 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M36	1994 188 Woodland Grove	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M37	1994 92 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199409.M38	1994 276 Limac Circle	7/1/1994	09- Woodland Grove	\$ 209.68	SL	20	\$ -	\$ -	\$ -
199410.M20	1994- 166 Old Westside Rd	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M21	1994- 178 Old Westside Rd	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M22	1994- 196 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M23	1994- 120 Old Westside Rd	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M24	1994- 9 Sparhawk Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M25	1994- 172 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M26	1994- 92 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M27	1994- 212 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -
199410.M28	1994- 126 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$ -	\$ -	\$ -

199410.M29	1994- 150 Old Westside Rd	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$	-	\$ -	\$ -
199410.M31	1994- 106 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$	-	\$ -	\$ -
199410.M32	1994- 156 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$	-	\$ -	\$ -
199410.M33	1994- 116 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$	-	\$ -	\$ -
199410.M34	1994- 42 Bow Lane	7/1/1994	10- Echo Lake Woods	\$ 198.78	SL	20	\$	-	\$ -	\$ -
199501.M00	1995 METERS-SEE METER SHEET	7/1/1995	01-Far Echo Harbor	\$ 266.00	SL	20	\$	-	\$ -	\$ -
199502.M00	1995-3 METERS SEE SHEET	7/1/1995	02- Paradise Shores	\$ 335.00	SL	20	\$	-	\$ -	\$ -
199504.M20	F5 22 Orris Rd	4/23/1994	04- Waterville Valley Gateway	\$ 73.00	SL	20	\$	-	\$ -	\$ -
199505.M02	1995 METERS CPR79	7/12/1995	05- Hidden Valley Shores	\$ 102.00	SL	20	\$	-	\$ -	\$ -
199506.M20	88 WOODVALE DR	7/1/1995	06- Wentworth Cove	\$ 113.00	SL	20	\$	-	\$ -	\$ -
199508.M20	93 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M21	123 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M22	90 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M23	113 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M24	32 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M25	32 Virginia Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M26	111 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M27	67 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M28	23 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M29	188 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M30	201 Unit 9 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M31	171 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M32	213 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M33	159 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M34	185 C2 Alden Drive	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M35	211 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M36	18 Virginia Ave	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M37	172 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M38	17 Arrow Lane	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199508.M39	164 Puckerbrush Rd	7/1/1995	08- Deer Run	\$ 207.60	SL	20	\$	-	\$ -	\$ -
199509.M20	1995 304 Limac Circle	7/1/1995	09- Woodland Grove	\$ 122.00	SL	20	\$	-	\$ -	\$ -
199509.M21	1995 379 Limac Circle	7/1/1995	09- Woodland Grove	\$ 122.00	SL	20	\$	-	\$ -	\$ -
199510.M20	1995- 14 Sparhawk	7/1/1995	10- Echo Lake Woods	\$ 232.75	SL	20	\$	-	\$ -	\$ -
199510.M21	1995- 52 Bow Lane	7/1/1995	10- Echo Lake Woods	\$ 232.75	SL	20	\$	-	\$ -	\$ -
199510.M22	1995- 175 Bow Lane	7/1/1995	10- Echo Lake Woods	\$ 232.75	SL	20	\$	-	\$ -	\$ -
199510.M23	1995- 26 Crossbow Lane	7/1/1995	10- Echo Lake Woods	\$ 232.75	SL	20	\$	-	\$ -	\$ -
199602.M00	1996- 3 METERS See Sheet	7/1/1996	02- Paradise Shores	\$ 366.00	SL	20	\$	-	\$ -	\$ -
199604.M20	21 Judges Rd	12/24/1996	04- Waterville Valley Gateway	\$ 76.00	SL	20	\$	-	\$ -	\$ -
199606.M20	1996-5 METERS See Sheet	7/1/1996	06- Wentworth Cove	\$ 799.20	SL	20	\$	-	\$ -	\$ -
199607.M20	45 Plantation Rd	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -	\$ -
199607.M21	17 Mckinley Rd	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -	\$ -
199607.M22	68 Plantation Rd	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -	\$ -
199607.M23	3 Fern Condo	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -	\$ -
199607.M24	2 Fern Condo	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 1.20	\$ 1.20	\$ -	\$ -

199607.M25	29 Zebley Shore West	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -
199607.M26	97 Ashley Dr	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -
199607.M27	61 Ashley Dr	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -
199607.M28	93 Pendleton Rd	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -
199607.M29	60 Colonial Rd	7/1/1996	07- Pendleton Cove	\$ 116.72	SL	40	\$ 2.88	\$ 2.88	\$ -
199607.M30	50 Regis Rd	7/1/1996	07- Pendleton Cove	\$ 116.80	SL	40	\$ 2.88	\$ 2.88	\$ -
199609.M20	1996 164 Limac Circle	7/1/1996	09- Woodland Grove	\$ 114.00	SL	20	\$ -	\$ -	\$ -
199611.M20	1996 Meter- 36 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M21	1996 Meter- 24 Linda Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M22	1996 Meter- 9 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M23	1996 Meter- 11 Linda Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M24	1996 Meter- 265 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M25	1996 Meter- 18 Longridge Dr	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M26	1996 Meter- 2 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M27	1996 Meter- 21 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M28	1996 Meter- 22 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M29	1996 Meter- 30 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M30	1996 Meter- 8 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M31	1996 Meter- 337 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M32	1996 Meter- 259 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M33	1996 Meter- 325 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M34	1996 Meter- 271 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M35	1996 Meter- 329 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M36	1996 Meter- 32 Linda Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M37	1996 Meter- 247 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M38	1996 Meter- 239 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M39	1996 Meter- 341 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M40	1996 Meter- 44 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M41	1996 Meter- 39 Oxbow Lane	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M42	1996 Meter- 231 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199611.M43	1996 Meter- 277 Belknap Mtn Rd	7/1/1996	11- Brake Hill	\$ 129.00	SL	20	\$ -	\$ -	\$ -
199612.M20	1996 METERS CPR1	1/1/1996	12- Tamworth Water Works	\$ 2,402.00	SL	20	\$ -	\$ -	\$ -
199701.M00	1997 METERS SEE METER SHEET	7/1/1997	01-Far Echo Harbor	\$ 1,820.43	SL	20	\$ 91.08	\$ 91.08	\$ -
199702.M00	1997 METERSL 28 MTN VIEW & 18	7/1/1997	02- Paradise Shores	\$ 270.00	SL	20	\$ -	\$ -	\$ -
199703.M20	9 METERS See Sheet	7/1/1997	03- West Point Upper	\$ 686.23	SL	20	\$ -	\$ -	\$ -
199704.M20	18 Meters- See Sheet	7/1/1997	04- Waterville Valley Gateway	\$ 3,183.00	SL	20	\$ -	\$ -	\$ -
199706.M20	1997- 15 METERS SEE SHEET	7/1/1997	06- Wentworth Cove	\$ 1,972.00	SL	20	\$ -	\$ -	\$ -
199707.M20	100 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M21	111 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M22	26 Regis Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M23	97 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M24	26 McKinley Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M25	26 Heritage Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M26	27 Colonial Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -

199707.M27	112 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M28	52 Plantation Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M29	108 Plantation Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M30	138 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M31	25 McKinley Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M32	114 Plantatio Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M33	22 Roosevelt Lane	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M34	55 McKinley Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199707.M35	37 Pendleton Rd	7/1/1997	07- Pendleton Cove	\$ 139.25	SL	20	\$ -	\$ -	\$ -
199709.M20	1997 63 Woodland Grove	7/1/1997	09- Woodland Grove	\$ 194.00	SL	20	\$ -	\$ -	\$ -
199801.M00	1998 METER- 6 CREST LANE	7/1/1998	01-Far Echo Harbor	\$ 113.00	SL	20	\$ 5.64	\$ 5.64	\$ -
199802.M00	76 METERS SEE SHEET	7/1/1998	02- Paradise Shores	\$ 8,846.72	SL	20	\$ 442.32	\$ 442.32	\$ -
199803.M20	5 METERS See Sheet	7/1/1998	03- West Point Upper	\$ 530.00	SL	20	\$ 22.01	\$ 22.01	\$ -
199804.M20	5 Meters- See Sheet	7/1/1998	04- Waterville Valley Gateway	\$ 675.00	SL	20	\$ 33.72	\$ 33.72	\$ -
199805.M02	5 Meters- See Sheet	7/1/1998	05- Hidden Valley Shores	\$ 444.00	SL	20	\$ 22.20	\$ 22.20	\$ -
199807.M20	85 Ashley Dr	7/1/1998	07- Pendleton Cove	\$ 106.25	SL	20	\$ 5.39	\$ 5.39	\$ -
199807.M21	92 Pendleton Rd	7/1/1998	07- Pendleton Cove	\$ 106.25	SL	20	\$ 5.39	\$ 5.39	\$ -
199807.M22	70 Pendleton Rd	7/1/1998	07- Pendleton Cove	\$ 106.25	SL	20	\$ 0.88	\$ 0.88	\$ -
199807.M23	21 Regis Rd	7/1/1998	07- Pendleton Cove	\$ 106.25	SL	20	\$ 5.39	\$ 5.39	\$ -
199808.M20	80 Alden Drive	7/1/1998	08- Deer Run	\$ 132.50	SL	20	\$ 6.60	\$ 6.60	\$ -
199808.M21	51 Alden Drive	7/1/1998	08- Deer Run	\$ 132.50	SL	20	\$ 6.60	\$ 6.60	\$ -
199810.M20	1998- 139 Bow Lane	7/1/1998	10- Echo Lake Woods	\$ 288.00	SL	20	\$ 1.20	\$ 1.20	\$ -
199902.M00	1999-32 METERS SEE SHEET	7/1/1999	02- Paradise Shores	\$ 3,542.72	SL	20	\$ 103.32	\$ 103.32	\$ -
199905.M02	15 Meters - See Sheet	7/1/1999	05- Hidden Valley Shores	\$ 2,014.00	SL	20	\$ 58.73	\$ 58.73	\$ -
199907.M20	40 Regis Rd	7/1/1999	07- Pendleton Cove	\$ 176.00	SL	20	\$ 4.48	\$ 4.48	\$ -
199907.M21	36 Ashley Dr	7/1/1999	07- Pendleton Cove	\$ 176.00	SL	20	\$ 4.48	\$ 4.48	\$ -
199908.M20	65 Alden Drive	12/27/1999	08- Deer Run	\$ 84.75	SL	20	\$ 4.20	\$ 4.20	\$ -
199909.M20	1999 178 Limac Circle	7/1/1999	09- Woodland Grove	\$ 163.00	SL	20	\$ 3.68	\$ 3.68	\$ -
199910.M20	1999 125 Bow Lane	7/1/1999	10- Echo Lake Woods	\$ 283.00	SL	20	\$ 8.26	\$ 8.26	\$ -
199912.M20	1999 METERS CPR2	2/23/1999	12- Tamworth Water Works	\$ 158.00	SL	20	\$ 1.98	\$ 1.98	\$ -
200001.M00	2000 METERS SEE METER SHEET	7/1/2000	01-Far Echo Harbor	\$ 655.00	SL	20	\$ 32.76	\$ 32.76	\$ -
200002.M00	2000- 5 METERS See Sheet	7/1/2000	02- Paradise Shores	\$ 1,338.00	SL	20	\$ 66.96	\$ 66.96	\$ -
200003.M20	2000 METER CPR 142	7/19/2000	03- West Point Upper	\$ 47.00	SL	20	\$ 1.40	\$ 1.40	\$ -
200004.M20	29 Judges Rd	7/1/2000	04- Waterville Valley Gateway	\$ 188.00	SL	20	\$ 9.36	\$ 9.36	\$ -
200005.M02	9 Meters- See sheet	7/1/2000	05- Hidden Valley Shores	\$ 1,736.00	SL	20	\$ 86.76	\$ 86.76	\$ -
200007.M20	20 Heritage Rd	7/1/2000	07- Pendleton Cove	\$ 181.00	SL	20	\$ 9.00	\$ 9.00	\$ -
200007.M21	46 Ashley St	7/1/2000	07- Pendleton Cove	\$ 181.00	SL	20	\$ 9.00	\$ 9.00	\$ -
200008.M20	225 Puckerbrush Rd	2/1/2000	08- Deer Run	\$ 89.75	SL	20	\$ 4.44	\$ 4.44	\$ -
200009.M20	2000 168 Woodland Grove	4/1/2000	09- Woodland Grove	\$ 125.00	SL	20	\$ 6.24	\$ 6.24	\$ -
200010.M20	2000 111 Bow Lane	7/1/2000	10- Echo Lake Woods	\$ 233.00	SL	20	\$ 11.64	\$ 11.64	\$ -
200011.M20	2000 48 Linda Lane	7/1/2000	11- Brake Hill	\$ 308.00	SL	20	\$ 15.36	\$ 15.36	\$ -
200102.M00	2001 METERS 44 Eden Lane	7/1/2001	02- Paradise Shores	\$ 323.00	SL	20	\$ 16.20	\$ 16.20	\$ -
200105.M02	3 Meters- See Sheet	7/1/2001	05- Hidden Valley Shores	\$ 542.00	SL	20	\$ 27.12	\$ 27.12	\$ -
200106.M20	151 (A) WENTWORTH COVE RD	7/1/2001	06- Wentworth Cove	\$ 178.00	SL	20	\$ 8.88	\$ 8.88	\$ -

200107.M20	44 Plantation Rd	7/1/2001	07- Pendleton Cove	\$	172.00	SL	20	\$	8.64	\$	8.64	\$	-
200108.M20	8 Alden Drive	7/1/2001	08- Deer Run	\$	211.33	SL	20	\$	10.56	\$	10.56	\$	-
200108.M21	148 Puckerbrush Rd	7/1/2001	08- Deer Run	\$	211.33	SL	20	\$	10.56	\$	10.56	\$	-
200108.M23	201 Unit 10 Alden Drive	7/1/2001	08- Deer Run	\$	211.34	SL	20	\$	10.56	\$	10.56	\$	-
200109.M20	2001 167 Limac Circle	7/1/2001	09- Woodland Grove	\$	158.40	SL	20	\$	7.92	\$	7.92	\$	-
200109.M21	2001 48 Limac Circle	7/1/2001	09- Woodland Grove	\$	158.40	SL	20	\$	7.92	\$	7.92	\$	-
200109.M22	2001 315 Limac Circle	7/1/2001	09- Woodland Grove	\$	158.40	SL	20	\$	7.92	\$	7.92	\$	-
200109.M24	2001 170 Stark Rd	7/1/2001	09- Woodland Grove	\$	158.40	SL	20	\$	7.92	\$	7.92	\$	-
200109.M33	2001 262 Limac Circle	7/1/2001	09- Woodland Grove	\$	158.40	SL	20	\$	7.92	\$	7.92	\$	-
200110.M20	2001 Meters CPR44	7/1/2001	10- Echo Lake Woods	\$	62.00	SL	20	\$	3.12	\$	3.12	\$	-
200117.M10	2001 PUR GG 09/19/86	7/1/2001	17- Gundstock Glen	\$	232.00	SL	20	\$	-	\$	-	\$	-
200201.M00	2002 METERS SEE METER SHEET	7/1/2002	01-Far Echo Harbor	\$	222.00	SL	20	\$	11.16	\$	11.16	\$	-
200202.M00	2002-2 Meters & Well #3 Meter- See	7/1/2002	02- Paradise Shores	\$	1,725.00	SL	20	\$	86.28	\$	86.28	\$	-
200203.M20	Meter- 26 WOODRIN	7/1/2002	03- West Point Upper	\$	109.00	SL	20	\$	5.40	\$	5.40	\$	-
200205.M02	10 Meters - See Sheet	7/1/2002	05- Hidden Valley Shores	\$	2,730.00	SL	20	\$	136.56	\$	136.56	\$	-
200206.M20	2002 4 Meters See Sheet	7/1/2002	06- Wentworth Cove	\$	753.00	SL	20	\$	37.68	\$	37.68	\$	-
200207.M20	64 Ashley Dr	7/1/2002	07- Pendleton Cove	\$	212.00	SL	20	\$	10.56	\$	10.56	\$	-
200208.M20	74 Alden Drive	7/1/2002	08- Deer Run	\$	149.25	SL	20	\$	-	\$	-	\$	-
200208.M21	61 Alden Drive	7/1/2002	08- Deer Run	\$	149.25	SL	20	\$	-	\$	-	\$	-
200208.M22	3 Alden Drive	7/1/2002	08- Deer Run	\$	149.25	SL	20	\$	-	\$	-	\$	-
200208.M23	49 Alden Drive	7/1/2002	08- Deer Run	\$	149.25	SL	20	\$	-	\$	-	\$	-
200209.M20	2002 249 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.87	SL	20	\$	11.88	\$	11.88	\$	-
200209.M21	2002 128 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.87	SL	20	\$	11.88	\$	11.88	\$	-
200209.M22	2002 54 Woodland Grove	7/1/2002	09- Woodland Grove	\$	236.87	SL	20	\$	11.88	\$	11.88	\$	-
200209.M23	2002 267 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.87	SL	20	\$	11.88	\$	11.88	\$	-
200209.M24	2002 291 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.88	SL	20	\$	11.88	\$	11.88	\$	-
200209.M25	2002 325 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.88	SL	20	\$	11.88	\$	11.88	\$	-
200209.M26	2002 204 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.88	SL	20	\$	11.88	\$	11.88	\$	-
200209.M27	2002 142 Limac Circle	7/1/2002	09- Woodland Grove	\$	236.88	SL	20	\$	11.88	\$	11.88	\$	-
200210.M02	2002- 11 Crossbow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M20	2002- 6 Bow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M21	2002- 62 Sparhawk	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M22	2002- 45 Crossbow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M23	2002- 66 Bow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M24	2002- 58 Crossbow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M25	2002- 38 Crossbow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M27	2002- 59 Sparhawk Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200210.M28	2002- 30 Bow Lane	7/1/2002	10- Echo Lake Woods	\$	132.11	SL	20	\$	6.60	\$	6.60	\$	-
200211.M20	2002 42 Linda Lane	7/1/2002	11- Brake Hill	\$	173.00	SL	20	\$	8.64	\$	8.64	\$	-
200211.M21	2002 18 Oxbow Lane	7/1/2002	11- Brake Hill	\$	283.00	SL	20	\$	14.16	\$	14.16	\$	-
200302.M00	2003- 11 Hideaway & 11 Meadow Glen	7/1/2003	02- Paradise Shores	\$	329.00	SL	20	\$	-	\$	-	\$	-
200305.M02	11-Meters - See Sheet	7/1/2003	05- Hidden Valley Shores	\$	3,055.00	SL	20	\$	152.76	\$	152.76	\$	-
200308.M20	12 West Circle	7/1/2003	08- Deer Run	\$	149.45	SL	20	\$	7.44	\$	7.44	\$	-
200308.M21	119 Alden Drive	7/1/2003	08- Deer Run	\$	149.45	SL	20	\$	7.44	\$	7.44	\$	-

200308.M22	47 Tyler Drive	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M23	50 Alden Drive	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M24	201 Unit 7 Alden Drive	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M25	185 C4 Alden Drive	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M26	149 Puckerbrush Rd	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M27	183 Puckerbrush Rd	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M28	22 Alden Drive	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M29	146 Puckerbrush Rd	7/1/2003	08- Deer Run	\$ 149.45	SL	20	\$ 7.44	\$ 7.44	\$ -
200308.M30	39 Alden Drive	7/1/2003	08- Deer Run	\$ 149.50	SL	20	\$ 7.44	\$ 7.44	\$ -
200309.M20	2003 111 Limac Circle	7/1/2003	09- Woodland Grove	\$ 146.33	SL	20	\$ 7.32	\$ 7.32	\$ -
200309.M21	2003 195 Limac Circle	7/1/2003	09- Woodland Grove	\$ 146.33	SL	20	\$ 7.32	\$ 7.32	\$ -
200309.M22	2003 110 Woodland Grove	7/1/2003	09- Woodland Grove	\$ 146.33	SL	20	\$ 7.32	\$ 7.32	\$ -
200309.M23	2003 72 Limac Circle	7/1/2003	09- Woodland Grove	\$ 146.33	SL	20	\$ 7.32	\$ 7.32	\$ -
200309.M24	2003 169 Woodland Grove	7/1/2003	09- Woodland Grove	\$ 146.34	SL	20	\$ 7.32	\$ 7.32	\$ -
200309.M25	2003 24 Woodland Grove	7/1/2003	09- Woodland Grove	\$ 146.34	SL	20	\$ 7.32	\$ 7.32	\$ -
200310.M20	2003- 63 Crossbow Lane	7/1/2003	10- Echo Lake Woods	\$ 134.50	SL	20	\$ 6.72	\$ 6.72	\$ -
200310.M21	2003- 33 Crossbow Lane	7/1/2003	10- Echo Lake Woods	\$ 134.50	SL	20	\$ 6.72	\$ 6.72	\$ -
200310.M22	2003- 64 Sparhawk	7/1/2003	10- Echo Lake Woods	\$ 134.50	SL	20	\$ 6.72	\$ 6.72	\$ -
200310.M23	2003- 21Crossbow Lane	7/1/2003	10- Echo Lake Woods	\$ 134.50	SL	20	\$ 6.72	\$ 6.72	\$ -
200402.M00	2004-6 METERS See Sheet	7/1/2004	02- Paradise Shores	\$ 1,246.00	SL	20	\$ 62.28	\$ 62.28	\$ -
200404.M20	3 Meters- 76,79&169 Judges Rd	7/1/2004	04- Waterville Valley Gateway	\$ 475.00	SL	20	\$ 23.76	\$ 23.76	\$ -
200405.M02	5 Meters- See Sheet	7/1/2004	05- Hidden Valley Shores	\$ 869.00	SL	20	\$ 43.44	\$ 43.44	\$ -
200407.M20	16 Roosevelt Lane	7/1/2004	07- Pendleton Cove	\$ 147.00	SL	20	\$ 7.32	\$ 7.32	\$ -
200408.M20	201 Unit 8 Alden Drive	7/1/2004	08- Deer Run	\$ 189.00	SL	20	\$ 9.48	\$ 9.48	\$ -
200409.M20	2004 133 Limac Circle	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 4.32	\$ 4.32	\$ -
200409.M21	2004 239 Limac Circle	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 4.32	\$ 4.32	\$ -
200409.M22	2004 128 Woodland Grove	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 4.32	\$ 4.32	\$ -
200409.M23	2004 333 Limac Circle	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 4.32	\$ 4.32	\$ -
200409.M24	2004 98 Woodland Grove	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 1.08	\$ 1.08	\$ -
200409.M25	2004 330 Limac Circle	7/1/2004	09- Woodland Grove	\$ 87.43	SL	20	\$ 4.32	\$ 4.32	\$ -
200409.M26	2004 118 Limac Circle	7/1/2004	09- Woodland Grove	\$ 87.42	SL	20	\$ -	\$ -	\$ -
200410.M20	2004- 54 Sparhawk Lane	7/1/2004	10- Echo Lake Woods	\$ 120.00	SL	20	\$ 6.00	\$ 6.00	\$ -
200415.M20	2004 3*MASTER METER	4/15/2004	15- Lake Ossipee Village	\$ 6,329.00	SL	20	\$ 316.44	\$ 316.44	\$ -
200502.M00	2005- 4 METERS See Sheet	7/1/2005	02- Paradise Shores	\$ 541.00	SL	20	\$ 27.00	\$ 27.00	\$ -
200505.M02	3 Meters- See Sheet	7/1/2005	05- Hidden Valley Shores	\$ 450.00	SL	20	\$ 22.56	\$ 22.56	\$ -
200507.M20	45 Ashley Dr	7/1/2005	07- Pendleton Cove	\$ 183.00	SL	20	\$ 9.12	\$ 9.12	\$ -
200510.M20	2005 215 BOW LANE	12/7/2005	10- Echo Lake Woods	\$ 296.00	SL	20	\$ 14.76	\$ 14.76	\$ -
200513.M20	2005 METERS CPR2	1/20/2005	13- 175 Estates	\$ 736.00	SL	20	\$ 36.84	\$ 36.84	\$ -
200601.M00	2002 METERS- 4 CREST LAN	7/1/2006	01-Far Echo Harbor	\$ 77.00	SL	20	\$ 3.84	\$ 3.84	\$ -
200602.M00	2006- 9 METERS See Sheet	7/1/2006	02- Paradise Shores	\$ 1,641.78	SL	20	\$ 82.08	\$ 82.08	\$ -
200604.M20	2 Meters- 133 & 145 Judges Rd	7/1/2006	04- Waterville Valley Gateway	\$ 229.00	SL	20	\$ 11.40	\$ 11.40	\$ -
200605.M02	4 Aspen Drive	7/1/2006	05- Hidden Valley Shores	\$ 279.00	SL	20	\$ 13.92	\$ 13.92	\$ -
200606.M20	2006 2 Meters - See Sheet	7/1/2006	06- Wentworth Cove	\$ 271.00	SL	20	\$ 13.56	\$ 13.56	\$ -
200608.M20	189 Puckerbrush Rd	7/1/2006	08- Deer Run	\$ 232.00	SL	20	\$ 11.64	\$ 11.64	\$ -



200609.M20	2006 139 Limac Circle	7/1/2006	09- Woodland Grove	\$ 182.00	SL	20	\$ 9.12	\$ 9.12	\$ -
200609.M21	2006 2" Master Meter Chamber	7/1/2006	09- Woodland Grove	\$ 417.00	SL	20	\$ 20.88	\$ 20.88	\$ -
200611.M20	2006 211 Belknap Mt Rd	7/1/2006	11- Brake Hill	\$ 193.00	SL	20	\$ -	\$ -	\$ -
200702.M00	2007- 2 METERS and Balmoral Meter Pit	7/1/2007	02- Paradise Shores	\$ 9,550.00	SL	20	\$ 477.48	\$ 477.48	\$ -
200703.M20	Meter-79 WOODRIN	11/1/2007	03- West Point Upper	\$ 134.00	SL	20	\$ 6.72	\$ 6.72	\$ -
200705.M02	4 Meteres- See Sheet	7/1/2007	05- Hidden Valley Shores	\$ 748.00	SL	20	\$ 37.44	\$ 37.44	\$ -
200709.M20	2007 304 LIMAC CIRCLE TOUCHPAD	7/1/2007	09- Woodland Grove	\$ 38.00	SL	20	\$ 1.92	\$ 1.92	\$ -
200711.M20	2007 211 Belknap Mt Rd	11/5/2007	11- Brake Hill	\$ 161.00	SL	20	\$ 8.04	\$ 8.04	\$ -
200713.M20	2007 METERS CPR3	9/15/2007	13- 175 Estates	\$ 175.00	SL	20	\$ 8.76	\$ 8.76	\$ -
200715.M20	2007 METERS	1/13/2007	15- Lake Ossipee Village	\$ 345.00	SL	20	\$ 17.28	\$ 17.28	\$ -
200716.M20	2007 METERS	8/15/2007	16- Indian Mound	\$ 333.00	SL	20	\$ 16.68	\$ 16.68	\$ -
200801.M20	2008 METERS- 103 FAR ECHO	5/23/2008	01-Far Echo Harbor	\$ 145.00	SL	20	\$ 7.20	\$ 7.20	\$ -
200802.M00	2008 PUMPHOUSE HEAD *GALLONS	5/29/2008	02- Paradise Shores	\$ 202.00	SL	20	\$ 10.08	\$ 10.08	\$ -
200803.M20	2008 PUMP HOUSE METER HEAD	5/29/2008	03- West Point Upper	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
200804.M20	35 Judges Rd	10/29/2008	04- Waterville Valley Gateway	\$ 108.00	SL	20	\$ 5.40	\$ 5.40	\$ -
200805.M02	3 Meters- 2-3/4"SRs & 6 Heritage Dr	7/1/2008	05- Hidden Valley Shores	\$ 262.00	SL	20	\$ 13.08	\$ 13.08	\$ -
200807.M20	CPR161	7/1/2008	07- Pendleton Cove	\$ 79.00	SL	20	\$ -	\$ -	\$ -
200810.M20	2008 10 CROSSBOW LANE	7/25/2008	10- Echo Lake Woods	\$ 96.00	SL	20	\$ 4.80	\$ 4.80	\$ -
200812.M20	2008 METERS CPR4	5/28/2008	12- Tamworth Water Works	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
200815M.20	2009 METERS CPR2-3	5/29/2008	15- Lake Ossipee Village	\$ 149.00	SL	20	\$ -	\$ -	\$ -
200903.M20	Meter- 14 WEST POINT	6/17/2009	03- West Point Upper	\$ 86.00	SL	20	\$ 4.32	\$ 4.32	\$ -
200905.M02	2 METERS-5 Valley Rd & Electro Mag	7/1/2009	05- Hidden Valley Shores	\$ 2,826.00	SL	20	\$ 141.36	\$ 141.36	\$ -
200907.M20	53 Colonial Rd	7/1/2009	07- Pendleton Cove	\$ 101.00	SL	20	\$ 2.52	\$ 2.52	\$ -
200909.M20	2009 367 LIMAC CIRCLE	3/31/2009	09- Woodland Grove	\$ 189.00	SL	20	\$ 9.48	\$ 9.48	\$ -
200911.M20	2009 317 Belknap Mt Rd	12/19/2009	11- Brake Hill	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
201001.M00	2010 METERS SEE METER SHEET	7/1/2010	01-Far Echo Harbor	\$ 299.00	SL	20	\$ 15.00	\$ 15.00	\$ -
201002.M00	2010- 10 METERS See Sheet for List	7/1/2010	02- Paradise Shores	\$ 1,247.00	SL	20	\$ 62.40	\$ 62.40	\$ -
201003.M20	Meter- 71 WOODRIN	6/17/2010	03- West Point Upper	\$ 261.00	SL	20	\$ 13.08	\$ 13.08	\$ -
201004.M20	Well Meter-1" Sensus SR	5/17/2010	04- Waterville Valley Gateway	\$ 225.00	SL	20	\$ 11.28	\$ 11.28	\$ -
201006.M20	2010 2 Meters See sheet	7/1/2010	06- Wentworth Cove	\$ 425.00	SL	20	\$ 21.24	\$ 21.24	\$ -
201007.M20	80 Pendleton Rd	7/1/2010	07- Pendleton Cove	\$ 207.00	SL	20	\$ 10.32	\$ 10.32	\$ -
201009.M20	2010 94 LIMAC CIRCLE	2/2/2010	09- Woodland Grove	\$ 184.00	SL	20	\$ 9.24	\$ 9.24	\$ -
201010.M20	2010 18 BOW LANE	7/16/2010	10- Echo Lake Woods	\$ 249.00	SL	20	\$ 12.48	\$ 12.48	\$ -
201011.M20	2010 METER#1- 1"SR Well #2	8/27/2010	11- Brake Hill	\$ 189.50	SL	20	\$ 9.48	\$ 9.48	\$ -
201011.M21	2010 METER#2- 1"SR Well #2	8/27/2010	11- Brake Hill	\$ 189.50	SL	20	\$ 9.48	\$ 9.48	\$ -
201011.M22	2010 11 York Village Way	8/27/2010	11- Brake Hill	\$ 364.00	SL	20	\$ 18.24	\$ 18.24	\$ -
201011.M23	2010 9 York Village Way	8/27/2010	11- Brake Hill	\$ 340.00	SL	20	\$ 17.04	\$ 17.04	\$ -
201011.M24	2010 8 York Village Way	8/27/2010	11- Brake Hill	\$ 331.00	SL	20	\$ 16.56	\$ 16.56	\$ -
201011.M25	2010 7 York Village Way	8/27/2010	11- Brake Hill	\$ 359.00	SL	20	\$ 18.00	\$ 18.00	\$ -
201011.M26	2010 13 York Village Way/Meeting House	8/27/2010	11- Brake Hill	\$ 465.00	SL	20	\$ 23.28	\$ 23.28	\$ -
201011.M27	2010 5 York Village Way	8/27/2010	11- Brake Hill	\$ 364.00	SL	20	\$ 18.24	\$ 18.24	\$ -
201013.M20	2010 METERS CPR40-46	3/22/2010	13- 175 Estates	\$ 244.00	SL	20	\$ 12.24	\$ 12.24	\$ -
201101.M00	2011 METERS SEE METER SHEET-	7/1/2011	01-Far Echo Harbor	\$ 553.00	SL	20	\$ 27.60	\$ 27.60	\$ -
201102.M00	2011- 15 METERS -See Sheet	7/1/2011	02- Paradise Shores	\$ 2,055.20	SL	20	\$ 102.72	\$ 102.72	\$ -

201103.M20	Meter 28 TALL PINES	4/1/2011	03- West Point Upper	\$ 266.00	SL	20	\$ 13.32	\$ 13.32	\$ -
201107.M20	2011 CHURCH METER	7/1/2011	07- Pendleton Cove	\$ 167.00	SL	20	\$ -	\$ -	\$ -
201111.M20	2011 16 York Village Way	7/20/2011	11- Brake Hill	\$ 315.50	SL	20	\$ 15.72	\$ 15.72	\$ -
201111.M21	2011 18 York Village Way	7/20/2011	11- Brake Hill	\$ 315.50	SL	20	\$ 15.72	\$ 15.72	\$ -
201201.M00	2012 METERS-10 HILLTOP RD	7/1/2012	01-Far Echo Harbor	\$ 146.00	SL	20	\$ 7.32	\$ 7.32	\$ -
201202.M00	2012 POASI METER - Eden Lane	7/1/2012	02- Paradise Shores	\$ 4,524.00	SL	20	\$ 226.20	\$ 226.20	\$ -
201205.M02	17 Aspen Drive	7/1/2012	05- Hidden Valley Shores	\$ 143.00	SL	20	\$ 7.20	\$ 7.20	\$ -
201206.M20	60 SUMMIT AVE	7/1/2012	06- Wentworth Cove	\$ 216.00	SL	20	\$ 10.80	\$ 10.80	\$ -
201207.M20	1"-T10 WELL METER	7/1/2012	07- Pendleton Cove	\$ 613.00	SL	20	\$ 30.60	\$ 30.60	\$ -
201210.M20	2012- 34 Sparhawk	7/1/2012	10- Echo Lake Woods	\$ 278.00	SL	20	\$ 13.92	\$ 13.92	\$ -
201211.M20	2012 205 Belknap Mtn Rd	7/1/2012	11- Brake Hill	\$ 308.00	SL	20	\$ 15.36	\$ 15.36	\$ -
201211.M21	2012 209 Belknap Mtn Rd	7/1/2012	11- Brake Hill	\$ 310.00	SL	20	\$ 15.48	\$ 15.48	\$ -
201211.M22	2012 283 Belknap Mtn Rd	7/1/2012	11- Brake Hill	\$ 310.00	SL	20	\$ 15.48	\$ 15.48	\$ -
201211.M23	2012 4 Linda Lane	7/1/2012	11- Brake Hill	\$ 310.00	SL	20	\$ 6.45	\$ 6.45	\$ -
201211.M24	2012 21 Longridge Dr	7/1/2012	11- Brake Hill	\$ 310.00	SL	20	\$ 15.48	\$ 15.48	\$ -
201214.M10	2012 METERS CPR1-2	7/1/2012	14- Deer Cove	\$ 321.00	SL	20	\$ 16.08	\$ 16.08	\$ -
201301.M00	2013 METERS SEE METER SHEET	7/1/2013	01-Far Echo Harbor	\$ 2,333.00	SL	20	\$ 116.64	\$ 116.64	\$ -
201302.M00	2013- 28 Meters & Skellys Pumpstation-	7/1/2013	02- Paradise Shores	\$ 6,830.46	SL	20	\$ 341.52	\$ 341.52	\$ -
201303.M20	2013 5 METERS- See meter sheet	7/1/2013	03- West Point Upper	\$ 1,115.00	SL	20	\$ 55.80	\$ 55.80	\$ -
201305.M02	20 House Meters & 3 Station Meters- See	7/1/2013	05- Hidden Valley Shores	\$ 5,347.00	SL	20	\$ 267.36	\$ 267.36	\$ -
201306.M20	2013 2 Meters See Sheet	7/1/2013	06- Wentworth Cove	\$ 510.00	SL	20	\$ 25.56	\$ 25.56	\$ -
201307.M20	54 McKinley Rd	7/1/2013	07- Pendleton Cove	\$ 229.00	SL	20	\$ 11.40	\$ 11.40	\$ -
201307.M21	66 Regis Rd	7/1/2013	07- Pendleton Cove	\$ 229.00	SL	20	\$ 11.40	\$ 11.40	\$ -
201307.M22	7 Fern Condo	7/1/2013	07- Pendleton Cove	\$ 229.00	SL	20	\$ 11.40	\$ 11.40	\$ -
201308.M20	55 Alden Drive	7/1/2013	08- Deer Run	\$ 393.33	SL	20	\$ 19.68	\$ 19.68	\$ -
201308.M21	11 Arrow Lane	7/1/2013	08- Deer Run	\$ 393.33	SL	20	\$ 19.68	\$ 19.68	\$ -
201308.M22	40 Alden Drive	7/1/2013	08- Deer Run	\$ 393.34	SL	20	\$ -	\$ -	\$ -
201309.M20	2013 373 Limac Circle	7/1/2013	09- Woodland Grove	\$ 261.66	SL	20	\$ 3.27	\$ 3.27	\$ -
201309.M21	2013 200 Woodland Grove	7/1/2013	09- Woodland Grove	\$ 261.66	SL	20	\$ -	\$ -	\$ -
201309.M22	2013 37 Woodland Grove	7/1/2013	09- Woodland Grove	\$ 261.68	SL	20	\$ 2.18	\$ 2.18	\$ -
201310.M20	2013 Meter- 9 BOW LANE	7/1/2013	10- Echo Lake Woods	\$ 243.00	SL	20	\$ 7.07	\$ 7.07	\$ -
201310.M21	2013 Meter- 184 Bow Lane CPR84/83	7/1/2013	10- Echo Lake Woods	\$ 491.00	SL	20	\$ 24.60	\$ 24.60	\$ -
201311.M20	2013 1" MAG METER	11/20/2013	11- Brake Hill	\$ 524.00	SL	20	\$ 26.16	\$ 26.16	\$ -
201311.M21	2013 28 Linda Lane	7/1/2013	11- Brake Hill	\$ 205.00	SL	20	\$ 10.20	\$ 10.20	\$ -
201311.M22	2013 60 Linda Lane	7/1/2013	11- Brake Hill	\$ 250.00	SL	20	\$ 12.48	\$ 12.48	\$ -
201312.M20	2013 M2000 2" BADGER CPR5	5/31/2013	12- Tamworth Water Works	\$ 2,590.00	SL	20	\$ -	\$ -	\$ -
201317.M10	2013 1" METER	10/9/2016	17- Gundstock Glen	\$ 407.00	SL	20	\$ 20.40	\$ 20.40	\$ -
201401.003	2014 Meter- 10 Sparrow Lane	5/16/2014	01-Far Echo Harbor	\$ 162.00	SL	20	\$ 8.16	\$ 8.16	\$ -
201401.004	2014 Meter- 8 Kingswood Lane	6/18/2014	01-Far Echo Harbor	\$ 205.00	SL	20	\$ 10.20	\$ 10.20	\$ -
201402.019	2014- 28 Meters See Sheet	12/31/2014	02- Paradise Shores	\$ 7,398.97	SL	20	\$ 369.96	\$ 369.96	\$ -
201402.020	2014 BRW#4 Mag Meter CPR821	7/23/2014	02- Paradise Shores	\$ 2,047.00	SL	20	\$ 102.36	\$ 102.36	\$ -
201402.021	2014 BRW#2 Mag Meter CPR822	7/23/2014	02- Paradise Shores	\$ 2,046.00	SL	20	\$ 102.36	\$ 102.36	\$ -
201403.005	Meter 41 West Point Rd	5/1/2014	03- West Point Upper	\$ 185.00	SL	20	\$ 9.24	\$ 9.24	\$ -
201403.006	Meter 70 Woodrin Rd	7/16/2014	03- West Point Upper	\$ 168.00	SL	20	\$ 8.40	\$ 8.40	\$ -

201403.007	2014 Meter Pumphouse 1" Inline	6/6/2014	03- West Point Upper	\$	180.00	SL	20	\$	9.00	\$	9.00	\$	-
201404.002	62 Judges Rd	1/6/2014	04- Waterville Valley Gateway	\$	205.00	SL	20	\$	10.20	\$	10.20	\$	-
201405.006	30 Hidden Valley Dr	4/18/2014	05- Hidden Valley Shores	\$	194.00	SL	20	\$	9.72	\$	9.72	\$	-
201405.007	46 Hidden Valley Dr	4/23/2014	05- Hidden Valley Shores	\$	194.00	SL	20	\$	9.72	\$	9.72	\$	-
201405.008	31 Hidden Valley Dr	7/3/2014	05- Hidden Valley Shores	\$	189.00	SL	20	\$	9.48	\$	9.48	\$	-
201405.009	38 Hidden Valley Dr	6/24/2014	05- Hidden Valley Shores	\$	189.00	SL	20	\$	9.48	\$	9.48	\$	-
201405.010	12 Valley Road	8/5/2014	05- Hidden Valley Shores	\$	185.00	SL	20	\$	9.24	\$	9.24	\$	-
201405.011	M55 E Series -1"x10 3/4"	2/4/2014	05- Hidden Valley Shores	\$	321.00	SL	20	\$	16.08	\$	16.08	\$	-
201405.012	M55 E Series-1"x10-3/4"	2/4/2014	05- Hidden Valley Shores	\$	321.00	SL	20	\$	16.08	\$	16.08	\$	-
201405.013	1" Inline -Upper Station	3/19/2014	05- Hidden Valley Shores	\$	494.00	SL	20	\$	24.72	\$	24.72	\$	-
201406.003	Meter- 106 Woodvale	5/23/2014	06- Wentworth Cove	\$	170.00	SL	20	\$	8.52	\$	8.52	\$	-
201407.002	22 Plantation Rd	3/7/2014	07- Pendleton Cove	\$	227.00	SL	20	\$	11.40	\$	11.40	\$	-
201407.003	132 Pendleton Rd	4/19/2014	07- Pendleton Cove	\$	205.00	SL	20	\$	10.20	\$	10.20	\$	-
201408.M20	127 Alden Drive	5/30/2014	08- Deer Run	\$	208.25	SL	20	\$	10.44	\$	10.44	\$	-
201408.M21	25 Virginia Ave	5/30/2014	08- Deer Run	\$	208.25	SL	20	\$	10.44	\$	10.44	\$	-
201408.M22	97 Alden Drive	5/30/2014	08- Deer Run	\$	208.25	SL	20	\$	10.44	\$	10.44	\$	-
201408.M23	13 Alden Drive	5/30/2014	08- Deer Run	\$	208.25	SL	20	\$	10.44	\$	10.44	\$	-
201410.001	2014 Meter 27 Bow Lane CPR86	5/19/2014	10- Echo Lake Woods	\$	208.00	SL	20	\$	10.44	\$	10.44	\$	-
201411.001	2014 Meter 1 Oxbow	12/4/2014	11- Brake Hill	\$	198.00	SL	20	\$	9.96	\$	9.96	\$	-
201412.001	2014 Meter 1" Repco Meter CPR06	8/4/2014	12- Tamworth Water Works	\$	560.00	SL	20	\$	27.96	\$	27.96	\$	-
201416.005	2014 Meter 1" M55 E Series CPR4	1/24/2014	16- Indian Mound	\$	272.00	SL	20	\$	13.56	\$	13.56	\$	-
201501.001	2015 Meter- 5 SPINNAKER RD	7/27/2015	01-Far Echo Harbor	\$	180.00	SL	20	\$	9.00	\$	9.00	\$	-
201501.002	2015 Meter-6 Partridge	5/11/2015	01-Far Echo Harbor	\$	170.00	SL	20	\$	8.52	\$	8.52	\$	-
201502.001	2015- 23 Meters See Sheet	12/31/2015	02- Paradise Shores	\$	5,176.00	SL	20	\$	258.84	\$	258.84	\$	-
201503.002	2 Meters-89 & 33 Woodrin Rd	12/31/2015	03- West Point Upper	\$	351.00	SL	20	\$	17.52	\$	17.52	\$	-
201504.M20	D4 849 Upper Mad River	2/19/2015	04- Waterville Valley Gateway	\$	178.00	SL	25	\$	7.08	\$	7.08	\$	-
201505.001	16 Hidden Valley Dr	4/24/2015	05- Hidden Valley Shores	\$	163.00	SL	20	\$	0.68	\$	0.68	\$	-
201505.002	27 Alberg Road	5/21/2015	05- Hidden Valley Shores	\$	160.00	SL	20	\$	8.04	\$	8.04	\$	-
201505.003	56 Hidden Valley Road	6/3/2015	05- Hidden Valley Shores	\$	154.00	SL	20	\$	7.68	\$	7.68	\$	-
201505.004	14 Ethan Allen Road	6/3/2015	05- Hidden Valley Shores	\$	178.00	SL	20	\$	8.88	\$	8.88	\$	-
201506.001	47 Rolling Lane	8/31/2015	06- Wentworth Cove	\$	151.00	SL	20	\$	7.56	\$	7.56	\$	-
201507.001	102 Plantation Rd	7/27/2015	07- Pendleton Cove	\$	170.00	SL	20	\$	8.52	\$	8.52	\$	-
201508.001	53 Alden Drive	7/27/2015	08- Deer Run	\$	173.00	SL	20	\$	8.64	\$	8.64	\$	-
201509.001	2015 395 Limac Circle CPR178	8/21/2015	09- Woodland Grove	\$	172.00	SL	20	\$	8.64	\$	8.64	\$	-
201511.001	2015 29 Oxbow CPR57	9/2/2015	11- Brake Hill	\$	150.00	SL	20	\$	7.56	\$	7.56	\$	-
201516.009	2015 2" Badger Meter	8/25/2015	16- Indian Mound	\$	2,175.00	SL	20	\$	108.72	\$	108.72	\$	-
201601.001	2016 Meter- 148 Far Echo	2/22/2016	01-Far Echo Harbor	\$	147.00	SL	20	\$	7.32	\$	7.32	\$	-
201601.002	2016 Meter-119 Far Echo	6/3/2016	01-Far Echo Harbor	\$	166.00	SL	20	\$	8.28	\$	8.28	\$	-
201602.006	2016-16 Meters See Meter Sheet	12/31/2016	02- Paradise Shores	\$	2,796.00	SL	20	\$	139.80	\$	139.80	\$	-
201604.001	E5 841 Upper Madd River	10/4/2016	04- Waterville Valley Gateway	\$	148.00	SL	20	\$	7.44	\$	7.44	\$	-
201604.002	3 Judges Rd	10/6/2016	04- Waterville Valley Gateway	\$	166.00	SL	20	\$	8.28	\$	8.28	\$	-
201605.001	2 Valley Road	12/29/2016	05- Hidden Valley Shores	\$	139.00	SL	20	\$	6.96	\$	6.96	\$	-
201606.001	Meter- 96 Woodvale Dr	7/1/2016	06- Wentworth Cove	\$	162.00	SL	20	\$	8.16	\$	8.16	\$	-
201607.003	22 Ashley Dr	9/1/2016	07- Pendleton Cove	\$	148.00	SL	20	\$	7.44	\$	7.44	\$	-

201607.004	5 Fern Condo	9/30/2016	07- Pendleton Cove	\$ 227.00	SL	20	\$ -	\$ -	\$ -
201607.005	9 Ashley Dr	10/24/2016	07- Pendleton Cove	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
201608.001	25 Alden Dr	3/31/2016	08- Deer Run	\$ 173.00	SL	20	\$ 8.64	\$ 8.64	\$ -
201609.004	2016 Meter- 2 FI Meter w/30' remote	11/21/2016	09- Woodland Grove	\$ 2,792.00	SL	20	\$ 139.56	\$ 139.56	\$ -
201609.005	2016 Meter- 138 Woodland Grove	12/7/2016	09- Woodland Grove	\$ 146.00	SL	20	\$ 7.32	\$ 7.32	\$ -
201611.003	2016 Meter- 2 York Garden	3/18/2016	11- Brake Hill	\$ 266.00	SL	20	\$ 13.32	\$ 13.32	\$ -
201611.004	2016 Meter- 25 York Village Way	8/8/2016	11- Brake Hill	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
201611.005	2016 Meter- 26 York Village Way	4/19/2016	11- Brake Hill	\$ 147.00	SL	20	\$ 7.32	\$ 7.32	\$ -
201611.006	2016 Meter- 8 York Garden	10/7/2016	11- Brake Hill	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
201611.007	2016 Meter- 5 York Garden	10/27/2016	11- Brake Hill	\$ 148.00	SL	20	\$ 7.44	\$ 7.44	\$ -
201613ADJM	2016 ACCUM DEP ADJ	12/31/2016	13- 175 Estates	\$ 1.00	SL	20	\$ -	\$ -	\$ -
201701.005	Meter-136 Far Echo	5/22/2017	01-Far Echo Harbor	\$ 222.69	SL	20	\$ 11.16	\$ 11.16	\$ -
201701.006	Meter- 8 Park Lane	6/6/2017	01-Far Echo Harbor	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201701.007	Meters- 132 Far Echo Harbor	7/28/2017	01-Far Echo Harbor	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201701.008	Meter 12 Spinacker Lane	11/6/2017	01-Far Echo Harbor	\$ 158.09	SL	20	\$ 2.64	\$ 2.64	\$ -
201701.009	Meter 9 Partridge Lane	11/8/2017	01-Far Echo Harbor	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201701.010	Meter 9 Kingswood Lane	11/17/2017	01-Far Echo Harbor	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.004	Meter- 17 Pleasure Lane	1/8/2017	02- Paradise Shores	\$ 220.75	SL	20	\$ 11.04	\$ 11.04	\$ -
201702.005	Meter- 91 Glen Forest	2/25/2017	02- Paradise Shores	\$ 269.20	SL	20	\$ 13.44	\$ 13.44	\$ -
201702.006	Meter- 309 Paradise Dr	3/21/2017	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201702.007	Meter- 61 Eden Lane	3/31/2017	02- Paradise Shores	\$ 149.04	SL	20	\$ 7.44	\$ 7.44	\$ -
201702.008	Meter- 29 Hickery	3/24/2017	02- Paradise Shores	\$ 204.60	SL	20	\$ 10.20	\$ 10.20	\$ -
201702.009	Meter- 77 Sunrise	4/24/2017	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201702.010	Meter- 256 Paradise Dr	5/9/2017	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201702.011	Meter- 15 Myrtle	6/6/2017	02- Paradise Shores	\$ 204.60	SL	20	\$ 10.20	\$ 10.20	\$ -
201702.012	Meter- 83 Paradise Dr	6/29/2017	02- Paradise Shores	\$ 230.44	SL	20	\$ 11.52	\$ 11.52	\$ -
201702.013	Meter- 238 Paradise Dr	7/26/2017	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.014	Meter- 96 Mountian View	8/18/2017	02- Paradise Shores	\$ 172.70	SL	20	\$ 8.64	\$ 8.64	\$ -
201702.015	Meter- 19 Buckingham Terr	8/21/2017	02- Paradise Shores	\$ 222.69	SL	20	\$ 11.16	\$ 11.16	\$ -
201702.016	Meter- 17 Buckingham Terr	8/22/2017	02- Paradise Shores	\$ 176.18	SL	20	\$ 8.76	\$ 8.76	\$ -
201702.017	Meter- 23 Heavens Way	9/19/2017	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.018	Meter-279 Paradise Dr	9/22/2017	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.019	Meter- 17 Mayflower	9/26/2017	02- Paradise Shores	\$ 261.75	SL	20	\$ 13.08	\$ 13.08	\$ -
201702.020	Meter- 43 Sunrise Dr	10/5/2017	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.021	Meter- 137 Sunrise Dr	10/5/2017	02- Paradise Shores	\$ 204.60	SL	20	\$ 10.20	\$ 10.20	\$ -
201702.022	Meter- 47 Heavens Way	10/16/2017	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201702.024	2017 Meter 105 Glen Forest	11/17/2017	02- Paradise Shores	\$ 149.69	SL	20	\$ 7.44	\$ 7.44	\$ -
201702.025	Meter 50 Mountain View Drive	12/29/2017	02- Paradise Shores	\$ 185.22	SL	20	\$ 9.24	\$ 9.24	\$ -
201703.003	Meter 22 Woodrin	11/6/2017	03- West Point Upper	\$ 158.09	SL	25	\$ 6.36	\$ 6.36	\$ -
201703.004	Meter 83 Woodrin	11/6/2017	03- West Point Upper	\$ 158.09	SL	25	\$ 6.36	\$ 6.36	\$ -
201703.005	Meter 69 West Point	11/17/2017	03- West Point Upper	\$ 159.38	SL	25	\$ 6.36	\$ 6.36	\$ -
201703.006	Meter 19 Tall Pines	11/17/2017	03- West Point Upper	\$ 158.09	SL	25	\$ 6.36	\$ 6.36	\$ -
201704.004	130 Judges Rd	8/30/2017	04- Waterville Valley Gateway	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201704.005	E6-841 Upper Mad River	9/14/2017	04- Waterville Valley Gateway	\$ 176.19	SL	20	\$ 8.76	\$ 8.76	\$ -

201704.006	J5 54 Orris Road	10/30/2017	04- Waterville Valley Gateway	\$ 158.09	SL	25	\$ 6.36	\$ 6.36	\$ -
201704.007	Meter 6 Judges Road 83315234	11/3/2017	04- Waterville Valley Gateway	\$ 158.09	SL	25	\$ 0.53	\$ 0.53	\$ -
201704.008	B3 869 Upper Mad River	11/17/2017	04- Waterville Valley Gateway	\$ 178.76	SL	25	\$ 7.20	\$ 7.20	\$ -
201704.019	Well Meter-2" Badger M200	10/29/2017	04- Waterville Valley Gateway	\$ 1.00	SL	20	\$ -	\$ -	\$ -
201704.020	1" Badger M2000	10/29/2017	04- Waterville Valley Gateway	\$ 1.00	SL	20	\$ -	\$ -	\$ -
201705.001	7 Aspen Drive	4/14/2017	05- Hidden Valley Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201705.002	19 Valley Road	6/13/2017	05- Hidden Valley Shores	\$ 167.13	SL	20	\$ 8.40	\$ 8.40	\$ -
201705.003	43 Valley Rd	9/11/2017	05- Hidden Valley Shores	\$ 204.60	SL	20	\$ 10.20	\$ 10.20	\$ -
201705.004	4 Herritage Road	11/16/2017	05- Hidden Valley Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201707.001	15 Pendleton Rd	4/14/2017	07- Pendleton Cove	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201707.002	13 Zebley Shore RD	4/17/2017	07- Pendleton Cove	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201707.003	7 Pendleton Rd	10/6/2017	07- Pendleton Cove	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201708.002	186 Puckerbrush Rd	6/28/2017	08- Deer Run	\$ 167.13	SL	20	\$ 8.40	\$ 8.40	\$ -
201708.003	87 Alden Dr	10/27/2017	08- Deer Run	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201709.002	Meter- 350 Limac Circle	8/18/2017	09- Woodland Grove	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201709.003	Meter- 385 Limac Circle	10/17/2017	09- Woodland Grove	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201709.004	Meter- 53 Woodland	10/13/2017	09- Woodland Grove	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201709.005	Meter 349 Limac Circle	4/4/2017	09- Woodland Grove	\$ 140.00	SL	20	\$ 6.96	\$ 6.96	\$ -
201709.006	Meter 121 Woodland Grove	7/6/2017	09- Woodland Grove	\$ 140.00	SL	20	\$ 6.96	\$ 6.96	\$ -
201710.002	Meter- 98 Bow Lane	1/17/2017	10- Echo Lake Woods	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201710.003	Meter- 78 Bow Lane	10/17/2017	10- Echo Lake Woods	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201710.005	Meter 184 Bow Lane	12/13/2017	10- Echo Lake Woods	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201711.001	Meter- 19 York Garden	4/20/2017	11- Brake Hill	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201711.002	Meter- 3 York Garden	4/30/2017	11- Brake Hill	\$ 140.00	SL	20	\$ 6.96	\$ 6.96	\$ -
201711.003	Meter- 23 York Village Way	6/7/2017	11- Brake Hill	\$ 220.75	SL	20	\$ 11.04	\$ 11.04	\$ -
201711.004	Meter 6 York Garden	11/2/2017	11- Brake Hill	\$ 176.18	SL	20	\$ 8.76	\$ 8.76	\$ -
201713.003	Meter-Source BRW #1	6/7/2017	13- 175 Estates	\$ 412.01	SL	25	\$ 16.44	\$ 16.44	\$ -
201713.006	Meter-Source BRW#2	6/7/2017	13- 175 Estates	\$ 412.51	SL	20	\$ 20.64	\$ 20.64	\$ -
201715.002	Meter- 1" Source BRW #1	6/19/2017	15- Lake Ossipee Village	\$ 210.96	SL	20	\$ 5.28	\$ 5.28	\$ -
201715.003	Meter- 1" Source BRW #2	6/19/2017	15- Lake Ossipee Village	\$ 210.97	SL	20	\$ 5.28	\$ 5.28	\$ -
201718.021	Meter-48 Sanborn Rd	10/12/2017	18- Dockham Shores	\$ 176.18	SL	20	\$ 1.80	\$ 1.80	\$ -
201718.M20	1988 METERS	1/1/1988	18- Dockham Shores	\$ 3,724.00	SL	20	\$ -	\$ -	\$ -
201718.M21	1998 METER READER	1/1/1988	18- Dockham Shores	\$ 400.00	SL	20	\$ -	\$ -	\$ -
201801.001	Meter-91 Far Echo	1/11/2018	01-Far Echo Harbor	\$ 253.05	SL	20	\$ 12.60	\$ 12.60	\$ -
201801.002	Meter-1" Iperl Source Meter	2/16/2018	01-Far Echo Harbor	\$ 240.68	SL	20	\$ 12.00	\$ 12.00	\$ -
201801.003	Meter 133 Far Echo	10/16/2018	01-Far Echo Harbor	\$ 171.01	SL	20	\$ 8.52	\$ 8.52	\$ -
201801.004	Meter 111 Far Echo Harbor	11/9/2018	01-Far Echo Harbor	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.001	Meter 18 Shangri-la	1/1/2018	02- Paradise Shores	\$ 236.90	SL	20	\$ 11.88	\$ 11.88	\$ -
201802.002	Meter 81 Paradise Drive	1/2/2018	02- Paradise Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201802.003	Meter 12 Blueberry Lane	1/8/2018	02- Paradise Shores	\$ 159.80	SL	20	\$ 8.04	\$ 8.04	\$ -
201802.004	Meter 4 Robin Lane	1/14/2018	02- Paradise Shores	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201802.005	Meter 84 Glen Forest	1/26/2018	02- Paradise Shores	\$ 177.48	SL	20	\$ 8.88	\$ 8.88	\$ -
201802.006	Meter 50 Mountain View	2/8/2018	02- Paradise Shores	\$ 176.18	SL	20	\$ 8.76	\$ 8.76	\$ -
201802.007	Meter 45 Paradise Drive	2/16/2018	02- Paradise Shores	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -

201802.008	Meter 7 Edun Lane	2/16/2018	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.009	Meter 88 Mountain view	2/26/2018	02- Paradise Shores	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201802.010	Meter 147 Paradise Drive	2/27/2018	02- Paradise Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201802.011	Meter 255 Paradise Drive	3/6/2018	02- Paradise Shores	\$ 167.13	SL	20	\$ 8.40	\$ 8.40	\$ -
201802.012	Meter 48 Mountain View	3/23/2018	02- Paradise Shores	\$ 169.07	SL	20	\$ 8.40	\$ 8.40	\$ -
201802.013	Meter 250 Paradise	4/6/2018	02- Paradise Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201802.014	Meter 147 Paradise	4/4/2018	02- Paradise Shores	\$ 172.20	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.015	Meter 8 Hickory Lane	4/14/2018	02- Paradise Shores	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201802.016	Meter 30 ShangrLa	5/24/2018	02- Paradise Shores	\$ 159.39	SL	20	\$ 7.92	\$ 7.92	\$ -
201802.017	Meter 16 Hickory Lane	5/4/2018	02- Paradise Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201802.018	Meter 240 Paradise Drive	5/11/2018	02- Paradise Shores	\$ 220.75	SL	20	\$ 11.04	\$ 11.04	\$ -
201802.019	Meter 17 Blueberry	5/11/2018	02- Paradise Shores	\$ 181.34	SL	20	\$ 9.12	\$ 9.12	\$ -
201802.020	Meter 25 Glen Forest	5/25/2018	02- Paradise Shores	\$ 137.30	SL	20	\$ 6.84	\$ 6.84	\$ -
201802.021	Meter 277 Paradise	5/15/2018	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.022	Meter 14 Glen Forest	6/14/2018	02- Paradise Shores	\$ 181.34	SL	20	\$ 9.12	\$ 9.12	\$ -
201802.023	Meter-141 paradise Drive	7/2/2018	02- Paradise Shores	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201802.024	Meter 56 Mountain View	8/29/2018	02- Paradise Shores	\$ 181.34	SL	20	\$ 9.12	\$ 9.12	\$ -
201802.025	Meter 3 Buckingham	8/23/2018	02- Paradise Shores	\$ 172.00	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.026	Meter 294 Paradise	10/19/2018	02- Paradise Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201802.027	Meter- 26 Meadow Glen	12/16/2018	02- Paradise Shores	\$ 191.68	SL	20	\$ 0.80	\$ 0.80	\$ -
201802.030	Meter 1" Inline	10/31/2018	02- Paradise Shores	\$ 206.90	SL	20	\$ 10.32	\$ 10.32	\$ -
201803.001	Meter 45 West Point	3/26/2018	03- West Point Upper	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201803.002	Meter 88 Woodrin	5/8/2018	03- West Point Upper	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201803.003	Meter 37 West Point	8/29/2018	03- West Point Upper	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201804.001	H3 48 Orris Road	1/12/2018	04- Waterville Valley Gateway	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201804.002	6 Judge Road	8/27/2018	04- Waterville Valley Gateway	\$ 181.34	SL	20	\$ 9.12	\$ 9.12	\$ -
201804.003	D6 849 Upper Mad River	9/20/2018	04- Waterville Valley Gateway	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201804.004	10 Judges Road	11/13/2018	04- Waterville Valley Gateway	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201805.001	Meter 68 Hidden Valley Drive	5/3/2018	05- Hidden Valley Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201805.002	Meter 25 Alberg	4/23/2018	05- Hidden Valley Shores	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201805.003	Meter 19 Hidden Valley	5/11/2018	05- Hidden Valley Shores	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201805.004	Meter 12 Hidden Valley	5/20/2018	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201805.005	Meter 4 Valley	5/23/2018	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201805.006	Meter- 24 Hidden Valley	7/20/2018	05- Hidden Valley Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201805.007	Meter 14 Hidden Valley	7/20/2018	05- Hidden Valley Shores	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201805.008	Meter 7 Bishop Gate	7/7/2018	05- Hidden Valley Shores	\$ 188.45	SL	20	\$ 9.48	\$ 9.48	\$ -
201805.009	Meter 2 Aspen	7/31/2018	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201806.001	Meter 78 Woodvale Drive	4/6/2018	06- Wentworth Cove	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201806.002	Meter 27 Wentworth	9/14/2018	06- Wentworth Cove	\$ 181.34	SL	20	\$ 9.12	\$ 9.12	\$ -
201807.001	5 Fern Condo	1/3/2018	07- Pendleton Cove	\$ 158.09	SL	20	\$ 7.92	\$ 7.92	\$ -
201807.002	12 Rossevelt Lane	5/24/2018	07- Pendleton Cove	\$ 178.78	SL	20	\$ 8.88	\$ 8.88	\$ -
201807.003	64 Ashley Drive	6/28/2018	07- Pendleton Cove	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201808.001	201 Unit 6 Alden Drive	1/4/2018	08- Deer Run	\$ 158.10	SL	20	\$ 7.92	\$ 7.92	\$ -
201808.002	40 Alden Drive	4/10/2018	08- Deer Run	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -

201809.002	Meter 66 Woodland Grove	9/13/2018	09- Woodland Grove	\$ 202.02	SL	20	\$ 10.08	\$ 10.08	\$ -
201809.003	Meter 200 Woodland Grove	9/12/2018	09- Woodland Grove	\$ 172.30	SL	20	\$ 8.64	\$ 8.64	\$ -
201809.004	Meter 32 Woodland Grove	9/24/2018	09- Woodland Grove	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201809.005	118 Limac Circle	10/12/2018	09- Woodland Grove	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201811.002	Meter 50 Oxbow Lane	3/1/2018	11- Brake Hill	\$ 159.38	SL	20	\$ 7.92	\$ 7.92	\$ -
201811.003	4 York Garden	9/1/2018	11- Brake Hill	\$ 140.00	SL	20	\$ 6.96	\$ 6.96	\$ -
201811.004	Meter 2 Oxbow Lane	11/26/2018	11- Brake Hill	\$ 160.67	SL	20	\$ 8.04	\$ 8.04	\$ -
201812.002	Meter Badger 2" M200 Mag Meter	9/6/2018	12- Tamworth Water Works	\$ 2,991.40	SL	20	\$ 149.52	\$ 149.52	\$ -
201818.016	Well# Meter 1" Badger M-2000	12/31/2018	18- Dockham Shores	\$ 2,326.76	ADSSL	20	\$ 116.34	\$ 116.34	\$ -
201818.017	Well#1 Meter 2" Badger M2000	12/31/2018	18- Dockham Shores	\$ 2,538.65	ADSSL	20	\$ 126.93	\$ 126.93	\$ -
201818.018	Well#2 Meter 1" Badger M-2000 Mag	12/31/2018	18- Dockham Shores	\$ 2,137.50	ADSSL	20	\$ 106.87	\$ 106.87	\$ -
201901.001	4 Park Lane	1/3/2019	01-Far Echo Harbor	\$ 204.60	SL	20	\$ 10.20	\$ 5.12	\$ (5.09)
201901.002	12 Spinnaker Rd	4/13/2019	01-Far Echo Harbor	\$ 185.22	SL	20	\$ 6.93	\$ 4.63	\$ (2.30)
201901.003	99 Far Echo Harbor Rd	5/9/2019	01-Far Echo Harbor	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201901.005	120 Far Echo Harbor	6/14/2019	01-Far Echo Harbor	\$ 204.60	SL	20	\$ 5.95	\$ 5.12	\$ (0.84)
201901.006	15 Hilltop Road	6/26/2019	01-Far Echo Harbor	\$ 159.38	SL	20	\$ 3.96	\$ 3.98	\$ 0.02
201901.007	10 Whitesell Rd	6/26/2019	01-Far Echo Harbor	\$ 159.38	SL	20	\$ 3.96	\$ 3.98	\$ 0.02
201901.008	14 Hilltop Road	6/20/2019	01-Far Echo Harbor	\$ 236.90	SL	20	\$ 5.94	\$ 5.92	\$ (0.02)
201901.009	145 Far Echo Harbor Rd	8/13/2019	01-Far Echo Harbor	\$ 256.45	SL	20	\$ 5.35	\$ 6.41	\$ 1.06
201902.001	26 Meadow Glen Dr	1/25/2019	02- Paradise Shores	\$ 204.60	SL	20	\$ 0.85	\$ 5.12	\$ 4.27
201902.002	26 Meadow Glen Dr	1/25/2019	02- Paradise Shores	\$ 191.68	SL	20	\$ 8.80	\$ 4.79	\$ (4.01)
201902.003	33 Paradise Dr	2/11/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 7.37	\$ 4.02	\$ (3.35)
201902.004	38 Melly Lane	2/11/2019	02- Paradise Shores	\$ 236.90	SL	20	\$ 10.89	\$ 5.92	\$ (4.97)
201902.005	45 Eden Lane	3/7/2019	02- Paradise Shores	\$ 177.47	SL	20	\$ 7.40	\$ 4.44	\$ (2.96)
201902.006	112 Glen Forest Drive	3/15/2019	02- Paradise Shores	\$ 180.82	SL	20	\$ 7.50	\$ 4.52	\$ (2.98)
201902.007	85 Glen Forest	4/10/2019	02- Paradise Shores	\$ 178.24	SL	20	\$ 6.66	\$ 4.46	\$ (2.20)
201902.008	32 Hickory Lane	3/7/2019	02- Paradise Shores	\$ 278.24	SL	20	\$ 11.60	\$ 6.96	\$ (4.64)
201902.009	57 Eden Lane	4/15/2019	02- Paradise Shores	\$ 169.20	SL	20	\$ 6.39	\$ 4.23	\$ (2.16)
201902.010	19 Blueberry Lane	4/18/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 5.36	\$ 4.02	\$ (1.34)
201902.011	14 Hickory Lane	4/18/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 5.36	\$ 4.02	\$ (1.34)
201902.012	24 Mountian View Drive	4/23/2019	02- Paradise Shores	\$ 183.40	SL	20	\$ 6.08	\$ 4.59	\$ (1.50)
201902.013	77 Sunrise Dr	4/24/2019	02- Paradise Shores	\$ 158.22	SL	20	\$ 5.28	\$ 3.96	\$ (1.32)
201902.014	10 Pleasure Lane- House	4/29/2019	02- Paradise Shores	\$ 160.16	SL	20	\$ 5.36	\$ 4.00	\$ (1.36)
201902.015	10 Pleasure Lane- Garage	4/29/2019	02- Paradise Shores	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201902.016	23 Myrtle Drive	5/3/2019	02- Paradise Shores	\$ 212.35	SL	20	\$ 0.88	\$ 5.31	\$ 4.43
201902.017	44 Sunrise Drive	4/30/2019	02- Paradise Shores	\$ 185.22	SL	20	\$ 6.16	\$ 4.63	\$ (1.53)
201902.018	140 Sunrise Drive	4/30/2019	02- Paradise Shores	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201902.019	86 Glen Forest Drive	5/6/2019	02- Paradise Shores	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201902.020	16 Robin Lane	5/6/2019	02- Paradise Shores	\$ 172.30	SL	20	\$ 5.76	\$ 4.31	\$ (1.45)
201902.021	23 Myrtle Drive	5/10/2019	02- Paradise Shores	\$ 176.18	SL	20	\$ 5.84	\$ 4.40	\$ (1.44)
201902.022	281 Paradise Drive	5/21/2019	02- Paradise Shores	\$ 158.09	SL	20	\$ 4.62	\$ 3.95	\$ (0.67)
201902.023	223 Paradise Drive	5/21/2019	02- Paradise Shores	\$ 167.13	SL	20	\$ 4.90	\$ 4.18	\$ (0.72)
201902.024	295 Paradise Drive	6/6/2019	02- Paradise Shores	\$ 159.96	SL	20	\$ 4.69	\$ 4.00	\$ (0.69)
201902.025	5 Leisure Lane	6/11/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 4.69	\$ 4.02	\$ (0.67)

201902.026	27 Glen Forest Dr	6/14/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 4.69	\$ 4.02	\$ (0.67)
201902.027	42 Sunrise Dr	6/17/2019	02- Paradise Shores	\$ 172.30	SL	20	\$ 4.32	\$ 4.31	\$ (0.01)
201902.028	111 Glen Forest	6/21/2019	02- Paradise Shores	\$ 160.67	SL	20	\$ 4.02	\$ 4.02	\$ (0.00)
201902.029	26 Lilac Lane	4/19/2019	02- Paradise Shores	\$ 140.00	SL	20	\$ 4.64	\$ 3.50	\$ (1.14)
201902.030	123 Sunrise Dr	7/1/2019	02- Paradise Shores	\$ 185.25	SL	20	\$ 4.62	\$ 4.63	\$ 0.01
201902.031	42 Mountian View Dr	7/1/2019	02- Paradise Shores	\$ 173.27	SL	20	\$ 4.32	\$ 4.33	\$ 0.01
201902.032	64 Glen Forest	7/5/2019	02- Paradise Shores	\$ 159.96	SL	20	\$ 4.02	\$ 4.00	\$ (0.02)
201902.033	40 Sunrise Dr	7/15/2019	02- Paradise Shores	\$ 159.96	SL	20	\$ 4.02	\$ 4.00	\$ (0.02)
201902.034	21 Buckingham Ter	8/5/2019	02- Paradise Shores	\$ 206.54	SL	20	\$ 4.30	\$ 5.16	\$ 0.86
201902.035	42 Paradise Dr	9/7/2019	02- Paradise Shores	\$ 185.25	SL	20	\$ 3.08	\$ 4.63	\$ 1.55
201902.036	16 Pleasure Lane	9/18/2019	02- Paradise Shores	\$ 162.62	SL	20	\$ 2.04	\$ 4.07	\$ 2.03
201902.037	5 Myrtle Dr	12/24/2019	02- Paradise Shores	\$ 203.31	SL	20	\$ -	\$ 5.08	\$ 5.08
201903.002	62 Woodrin Rd	10/29/2019	03- West Point Upper	\$ 173.27	SL	20	\$ 1.44	\$ 4.33	\$ 2.89
201904.001	22 Orris RD F4	6/3/2019	04- Waterville Valley Gateway	\$ 202.02	SL	20	\$ 5.88	\$ 5.05	\$ (0.83)
201905.001	28 Hidden Valley Road	3/19/2019	05- Hidden Valley Shores	\$ 176.18	SL	20	\$ 6.57	\$ 4.40	\$ (2.17)
201905.002	72 Hidden Valley Drive	4/11/2019	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 6.03	\$ 4.02	\$ (2.01)
201905.003	9 Ethan Allen Road	5/1/2019	05- Hidden Valley Shores	\$ 203.61	SL	20	\$ 6.80	\$ 5.09	\$ (1.71)
201905.004	15 Valley Road	5/6/2019	05- Hidden Valley Shores	\$ 162.74	SL	20	\$ 5.44	\$ 4.07	\$ (1.37)
201905.005	53 Hidden Valley Rd	5/13/2019	05- Hidden Valley Shores	\$ 173.08	SL	20	\$ 5.76	\$ 4.33	\$ (1.43)
201905.006	46 Hidden Valley Road	6/3/2019	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 4.69	\$ 4.02	\$ (0.67)
201905.007	44 Hidden Valley Road	6/13/2019	05- Hidden Valley Shores	\$ 160.67	SL	20	\$ 4.69	\$ 4.02	\$ (0.67)
201905.008	27 Hidden Valley Road	1/1/2019	05- Hidden Valley Shores	\$ 140.00	SL	20	\$ 6.96	\$ 3.50	\$ (3.46)
201905.013	15 Ethan Allen Road	11/8/2019	05- Hidden Valley Shores	\$ 173.27	SL	20	\$ 1.44	\$ 4.33	\$ 2.89
201906.001	37 Wentworth Cove Rd	3/8/2019	06- Wentworth Cove	\$ 160.67	SL	20	\$ 6.70	\$ 4.02	\$ (2.68)
201906.003	33 Woodvale Dr	8/30/2019	06- Wentworth Cove	\$ 206.54	SL	20	\$ 3.44	\$ 5.16	\$ 1.72
201906.004	28 Pine Notch Circle	12/3/2019	06- Wentworth Cove	\$ 266.62	SL	20	\$ 1.11	\$ 6.67	\$ 5.56
201907.001	4 Fern Condo	1/28/2019	07- Pendleton Cove	\$ 178.76	SL	20	\$ 8.14	\$ 4.47	\$ (3.67)
201907.002	70 Pendleton Rd	2/21/2019	07- Pendleton Cove	\$ 204.60	SL	20	\$ 8.50	\$ 5.12	\$ (3.39)
201907.003	336 Endicott St E.	3/4/2019	07- Pendleton Cove	\$ 160.67	SL	20	\$ 6.70	\$ 4.02	\$ (2.68)
201907.004	2 Fern Condo	5/8/2019	07- Pendleton Cove	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201907.005	53 Colonial Rd	6/17/2019	07- Pendleton Cove	\$ 160.67	SL	20	\$ 4.02	\$ 4.02	\$ (0.00)
201907.007	2" Badger Mag Flow Meter M2000	7/19/2019	07- Pendleton Cove	\$ 2,544.09	SL	20	\$ 53.00	\$ 63.60	\$ 10.60
201907.008	21 Pendleton Rd	8/23/2019	07- Pendleton Cove	\$ 221.43	SL	20	\$ 3.68	\$ 5.54	\$ 1.86
201907.009	17 Colonial Dr	10/23/2019	07- Pendleton Cove	\$ 219.19	SL	20	\$ 1.82	\$ 5.48	\$ 3.66
201907.010	68 Plantation Rd	12/4/2019	07- Pendleton Cove	\$ 162.62	SL	20	\$ 0.68	\$ 4.07	\$ 3.39
201909.001	37 Woodland Grove	2/27/2019	09- Woodland Grove	\$ 188.45	SL	20	\$ 7.90	\$ 4.71	\$ (3.19)
201909.002	373 Limac Circle	3/5/2019	09- Woodland Grove	\$ 198.14	SL	20	\$ 8.30	\$ 4.95	\$ (3.35)
201909.003	98 Woodland Grove	3/11/2019	09- Woodland Grove	\$ 160.67	SL	20	\$ 6.70	\$ 4.02	\$ (2.68)
201909.009	1" Inline Meter w/controls	6/1/2019	09- Woodland Grove	\$ 198.05	SL	20	\$ 5.81	\$ 4.95	\$ (0.86)
201910.002	14 Sparhawk Lane	5/8/2019	10- Echo Lake Woods	\$ 158.09	SL	20	\$ 5.28	\$ 3.95	\$ (1.33)
201910.003	9 Bow Lane	7/24/2019	10- Echo Lake Woods	\$ 185.25	SL	20	\$ 3.85	\$ 4.63	\$ 0.78
201911.001	4 Linda Lane	5/29/2019	11- Brake Hill	\$ 160.67	SL	20	\$ 4.69	\$ 4.02	\$ (0.67)
201915.003	GPW#1-1" Meter	6/28/2019	15- Lake Ossipee Village	\$ 205.41	SL	20	\$ 5.16	\$ 5.14	\$ (0.02)
201915.004	GPW#2-1" Meter	6/28/2019	15- Lake Ossipee Village	\$ 205.41	SL	20	\$ 5.16	\$ 5.14	\$ (0.02)



<b>334- Meters Total</b>				<b>\$ 288,275.15</b>			<b>\$ 9,366.65</b>	<b>\$ 9,322.41</b>	<b>\$ (44.25)</b>
Group : 335- Hydrants									
199103.H10	2013 HYDRANT CPR1	7/1/1991	03- West Point Upper	\$ 536.00	SL	50	\$ 10.68	\$ 10.68	\$ -
199306.H10	1993 HYDRANT	7/1/1993	06- Wentworth Cove	\$ 526.00	SL	50	\$ 10.56	\$ 10.56	\$ -
200608.H10	2006 HYDRANT AT WELL	7/1/2006	08- Deer Run	\$ 256.00	SL	50	\$ 5.16	\$ 5.16	\$ -
200802.H00	2008 HYDRANTS (2 ON 109 1 AT	7/1/2008	02- Paradise Shores	\$ 9,235.00	SL	50	\$ 184.68	\$ 184.68	\$ -
201301.010	2013 Prior Hydrant	7/1/1991	01-Far Echo Harbor	\$ 637.00	SL	50	\$ 12.72	\$ 12.72	\$ -
201718.020	Hydrants	1/1/1988	18- Dockham Shores	\$ 875.00	SL	40	\$ 21.84	\$ 21.84	\$ -
<b>335- Hydrants</b>				<b>\$ 12,065.00</b>			<b>\$ 245.64</b>	<b>\$ 245.64</b>	<b>\$ -</b>
Group : 339- Misc Equip									
199102.ME1	1991 MISC EQUIP CPR1&ALLOC	7/1/1991	02- Paradise Shores	\$ 809.00	SL	50	\$ 16.20	\$ 16.20	\$ -
199103.20E	2011 MISC EQUIP CPR1	7/1/1991	03- West Point Upper	\$ 12,656.00	SL	10	\$ -	\$ -	\$ -
199107.TE1	1991 MISC EQUIP CPR1-2	7/1/1991	07- Pendleton Cove	\$ 716.00	SL	10	\$ -	\$ -	\$ -
199202.TE1	1992 MISC EQUIP CPR1-2	8/1/1992	02- Paradise Shores	\$ 896.00	SL	20	\$ 44.76	\$ 44.76	\$ -
199511.TE1	1995 COMPRESSOR CPR1	7/1/1995	11- Brake Hill	\$ 526.00	SL	20	\$ -	\$ -	\$ -
199606.TE1	1996 MISC EQUIP CPR1-2	7/1/1996	06- Wentworth Cove	\$ 800.00	SL	10	\$ -	\$ -	\$ -
199612.10E	1996 MISC EQUIP CPR1	1/1/1996	12- Tamworth Water Works	\$ 1,194.00	SL	10	\$ -	\$ -	\$ -
199803.TE1	1998 MISC EQUIP CPR1-5	7/1/1998	03- West Point Upper	\$ 2,136.00	SL	20	\$ 106.80	\$ 106.80	\$ -
199850.TE1	1998 MISC EQUIP CPR1-16	7/1/1998	50- Admin	\$ 4,308.00	SL	20	\$ -	\$ -	\$ -
199908.11E	1999 MISC EQUIP ALLOC	7/1/1999	08- Deer Run	\$ 56.00	SL	10	\$ -	\$ -	\$ -
199909.11E	1999 MISC EQUIP ALLOC	7/7/1999	09- Woodland Grove	\$ 70.00	SL	12	\$ -	\$ -	\$ -
199909.TE1	1990 MISC. EQUIP CPR1	7/1/1999	09- Woodland Grove	\$ 805.00	SL	28	\$ 28.80	\$ 28.80	\$ -
199910.TE1	1999 COMPRESSOR CPR1	1/6/1999	10- Echo Lake Woods	\$ 438.00	SL	10	\$ -	\$ -	\$ -
199911.10E	1999 MISC EQUIP ALLOC	7/1/1999	11- Brake Hill	\$ 45.00	SL	10	\$ -	\$ -	\$ -
200001.TE1	2000 FLOW SWITCH CPR1	10/13/2000	01-Far Echo Harbor	\$ 109.00	SL	20	\$ 5.40	\$ 5.40	\$ -
200008.T11	2000 CHEMICAL PUMP CPR2	4/1/2000	08- Deer Run	\$ 234.00	SL	10	\$ -	\$ -	\$ -
200105.20E	2001 TIMER CPR1	8/1/2001	05- Hidden Valley Shores	\$ 402.00	SL	10	\$ -	\$ -	\$ -
200150.TE1	2001 AIR COMPRESSOR	5/22/2001	50- Admin	\$ 509.00	SL	20	\$ 25.44	\$ 25.44	\$ -
200209.T11	2002 MISC EQUIP CPR	7/1/2002	09- Woodland Grove	\$ 1,302.00	SL	10	\$ -	\$ -	\$ -
200213.11E	2002 MISC EQUIP ALLOC	7/1/2002	13- 175 Estates	\$ 41.00	SL	10	\$ -	\$ -	\$ -
200250.TE1	2002 INGERSALL GENERATOR CPR18	4/22/2002	50- Admin	\$ 12,000.00	SL	20	\$ -	\$ -	\$ -
200301.003	2003 MISC EQUIP TREAT CPR2	2/12/2003	01-Far Echo Harbor	\$ 898.00	SL	10	\$ -	\$ -	\$ -
200306.11E	2003 MISC EQUIPT	7/1/2003	06- Wentworth Cove	\$ 303.00	SL	10	\$ -	\$ -	\$ -
200306.T20	2003 TREATMENT CPR1-2	7/1/2003	06- Wentworth Cove	\$ 818.00	SL	10	\$ 81.84	\$ 81.84	\$ -
200309.T11	2003 FEED PUMP	6/10/2003	09- Woodland Grove	\$ 333.00	SL	10	\$ -	\$ -	\$ -
200313.T20	2003 CHEMICAL PUMP CPR	5/27/2003	13- 175 Estates	\$ 939.00	SL	10	\$ -	\$ -	\$ -
200402.ME2	2004 MISC EQUIP TREAT CPR5	1/6/2004	02- Paradise Shores	\$ 465.00	SL	10	\$ -	\$ -	\$ -
200412.10T	2004 TREATMENT CPR1-2	7/1/2004	12- Tamworth Water Works	\$ 700.00	SL	10	\$ -	\$ -	\$ -
200414.T11	2004 CHEMICAL PUMP CPR2	3/15/2004	14- Deer Cove	\$ 1,015.00	SL	10	\$ -	\$ -	\$ -
200415.11E	2004 AIR COMPRESSOR CPR2	3/3/2004	15- Lake Ossipee Village	\$ 783.00	SL	10	\$ -	\$ -	\$ -
200514.11E	2005 MISC EQUIP ALLOC	7/1/2005	14- Deer Cove	\$ 48.00	SL	10	\$ -	\$ -	\$ -
200515.00E	2005 MISC EQUIP ALLOC	7/1/2005	15- Lake Ossipee Village	\$ 216.00	SL	10	\$ -	\$ -	\$ -
200516.11E	2005 MISC EQUIP ALLOC	7/1/2005	16- Indian Mound	\$ 93.00	SL	10	\$ -	\$ -	\$ -
200705.TE1	2007 MISC EQUIP CPR1-2	7/1/2007	05- Hidden Valley Shores	\$ 501.00	SL	28	\$ 17.88	\$ 17.88	\$ -

200713.T20	2007 TREATMENT SYSTEM CPR2	12/15/2007	13- 175 Estates	\$ 15,656.00	SL	10	\$ -	\$ -	\$ -
200713.TE1	2007 MISC EQUIP	11/15/2007	13- 175 Estates	\$ 212.00	SL	20	\$ 10.56	\$ 10.56	\$ -
200850.TE1	2008 FLOW METER CPR19	12/9/2008	50- Admin	\$ 980.00	SL	20	\$ -	\$ -	\$ -
200902.002	GS3000 Telemetry	1/27/2009	02- Paradise Shores	\$ 1,086.00	SL	20	\$ 54.36	\$ 54.36	\$ -
200905.TE1	2009 GS300 MONITORING CPR3	1/5/2009	05- Hidden Valley Shores	\$ 1,085.00	SL	20	\$ 54.24	\$ 54.24	\$ -
201012.10E	2010 FZA-1169 TELEMETRY CPR13	3/1/2010	12- Tamworth Water Works	\$ 1,249.00	SL	10	\$ 124.92	\$ 124.92	\$ -
201015.11E	2011 GEORGIA MARBLE CPR4	4/30/2010	15- Lake Ossipee Village	\$ 5,362.00	SL	10	\$ 536.16	\$ 536.16	\$ -
201101.E01	2011 Misc Equip CPR1	2/1/2011	01-Far Echo Harbor	\$ 1,347.00	SL	10	\$ -	\$ -	\$ -
201103.10E	2011 MISC EQUIP CPR2	7/1/2011	03- West Point Upper	\$ 1,336.00	SL	10	\$ -	\$ -	\$ -
201302.002	2013 TELEMETRY	6/12/2013	02- Paradise Shores	\$ 2,474.00	SL	20	\$ 123.72	\$ 123.72	\$ -
201304.005	2013 Prior Misc Equipt	12/31/2013	04- Waterville Valley Gateway	\$ 1,351.00	SL	10	\$ -	\$ -	\$ -
201305.008	2013 TROJAN UV CPR01	9/23/2013	05- Hidden Valley Shores	\$ 1,714.00	SL	28	\$ 61.20	\$ 61.20	\$ -
201305.20E	2013 MONITORING EQUIP CPR2	9/9/2013	05- Hidden Valley Shores	\$ 659.00	SL	10	\$ 65.88	\$ 65.88	\$ -
201307.004	2013 MONITORING CPR2	7/11/2013	07- Pendleton Cove	\$ 728.00	SL	10	\$ 72.84	\$ 72.84	\$ -
201310.005	2013 MISC EQUIP CPR1-2	9/16/2013	10- Echo Lake Woods	\$ 1,164.00	SL	10	\$ 116.40	\$ 116.40	\$ -
201402.012	2014 WiFi Reciever CPR02	9/12/2014	02- Paradise Shores	\$ 365.00	SL	10	\$ 36.48	\$ 36.48	\$ -
201405.002	2014 Controls CPR03	4/30/2014	05- Hidden Valley Shores	\$ 860.00	SL	10	\$ 86.04	\$ 86.04	\$ -
201405.003	2014 0-150PSI Transmitter CPR04	5/16/2014	05- Hidden Valley Shores	\$ 2,465.00	SL	10	\$ 246.48	\$ 246.48	\$ -
201405.004	2014 3HP Control Box CPR05	11/24/2014	05- Hidden Valley Shores	\$ 229.00	SL	10	\$ 22.92	\$ 22.92	\$ -
201405.005	2014 G5400 Antena CPR06	1/3/2014	05- Hidden Valley Shores	\$ 2,685.00	SL	10	\$ 268.56	\$ 268.56	\$ -
201406.002	2014 GS Monitoring & Controls	3/3/2014	06- Wentworth Cove	\$ 273.00	SL	10	\$ -	\$ -	\$ -
201407.001	2014 Misc.Equipt CPR03-05	11/12/2014	07- Pendleton Cove	\$ 1,073.00	SL	10	\$ 107.28	\$ 107.28	\$ -
201416.002	2014 Transducer CPR01	5/30/2014	16- Indian Mound	\$ 254.00	SL	10	\$ 25.44	\$ 25.44	\$ -
201417.001	2014 POWER SUPPLY CPR1	4/14/2014	17- Gundstock Glen	\$ 220.00	SL	10	\$ 21.96	\$ 21.96	\$ -
201516.006	2015 GS4000 Alarm	10/14/2015	16- Indian Mound	\$ 3,557.00	SL	10	\$ 355.68	\$ 355.68	\$ -
201516.007	2015 REPCO 100UFA Upflow	9/2/2015	16- Indian Mound	\$ 7,284.00	SL	20	\$ 364.20	\$ 364.20	\$ -
201550.001	2015 Trenchbox	8/13/2015	50- Admin	\$ 6,044.00	SL	10	\$ 604.44	\$ 604.44	\$ -
201602.002	GS3000 Bal Moral Telemetry	10/5/2016	02- Paradise Shores	\$ 1,085.00	SL	10	\$ -	\$ -	\$ -
201607.001	2016 Air Compressor	7/1/2016	07- Pendleton Cove	\$ 1,132.00	SL	10	\$ 113.16	\$ 113.16	\$ -
201609.003	GS300 Monitoring Telematry	10/5/2016	09- Woodland Grove	\$ 1,085.00	SL	10	\$ 108.48	\$ 108.48	\$ -
201609ADJP	2016 ACCUM DEP ADJ	12/31/2016	09- Woodland Grove	\$ 2.00	SL	10	\$ 0.24	\$ 0.24	\$ -
201611.002	GS300 Monitoring Telematry	10/5/2016	11- Brake Hill	\$ 1,085.00	SL	10	\$ 108.48	\$ 108.48	\$ -
201612.001	2016 GS300 Monitoring POASI	10/5/2016	02- Paradise Shores	\$ 1,085.00	SL	10	\$ 108.48	\$ 108.48	\$ -
201612.002	2016 Georga Marble System	3/9/2016	12- Tamworth Water Works	\$ 8,302.00	SL	10	\$ 830.16	\$ 830.16	\$ -
201650.001	2016 PVC Pipe Tong	11/4/2016	50- Admin	\$ 950.00	SL	10	\$ 95.04	\$ 95.04	\$ -
201701.001	GS 300Telemetry	3/10/2017	01-Far Echo Harbor	\$ 1,511.50	SL	7	\$ 215.88	\$ 215.88	\$ -
201701.003	Treatment- 5 gal pail C-5 (Coyone	9/29/2017	01-Far Echo Harbor	\$ 301.84	SL	7	\$ 43.08	\$ 43.08	\$ -
201701.004	CHEM Feed Pump. 115v 4gpd w/ortho	10/11/2017	01-Far Echo Harbor	\$ 315.79	SL	7	\$ 45.12	\$ 45.12	\$ -
201702.023	Telemetry (BelMoral-Skellys)	6/29/2017	02- Paradise Shores	\$ 1,435.45	SL	7	\$ 205.08	\$ 205.08	\$ -
201704.009	Telemetry-GS400	9/14/2017	04- Waterville Valley Gateway	\$ 4,421.62	SL	7	\$ 631.68	\$ 631.68	\$ -
201704.010	Ebec Dehumidifier CD30E	10/29/2017	04- Waterville Valley Gateway	\$ 769.00	SL	10	\$ 76.92	\$ 76.92	\$ -
201704.012	Amtrol WX350 Tank	10/29/2017	04- Waterville Valley Gateway	\$ 1,017.53	SL	10	\$ 101.76	\$ 101.76	\$ -
201704.013	Precision Digital Tank Level Indicatoer	10/29/2017	04- Waterville Valley Gateway	\$ 445.99	SL	10	\$ 44.64	\$ 44.64	\$ -
201706.001	GS300 RTU	7/26/2017	06- Wentworth Cove	\$ 1,640.70	SL	7	\$ 234.36	\$ 234.36	\$ -

201708.001	GS300 RTU	4/12/2017	08- Deer Run	\$ 1,596.34	SL	10	\$ 159.60	\$ 159.60	\$ -
201710.004	Piston Air Compressor 3/4HP, 115/208-	8/10/2017	10- Echo Lake Woods	\$ 1,158.51	SL	10	\$ 115.80	\$ 115.80	\$ -
201712.001	GS300 Telemetry	1/31/2017	12- Tamworth Water Works	\$ 1,250.00	SL	7	\$ 178.56	\$ 178.56	\$ -
201712.002	Stenner Pump - treatment	12/21/2017	12- Tamworth Water Works	\$ 243.09	SL	10	\$ 24.36	\$ 24.36	\$ -
201713.001	GS300 Telemetry	2/28/2017	13- 175 Estates	\$ 1,624.55	SL	7	\$ 232.08	\$ 232.08	\$ -
201714.001	GS300 RTU Telemetry	8/10/2017	14- Deer Cove	\$ 1,675.12	SL	7	\$ 239.28	\$ 239.28	\$ -
201714.002	Chem feed Pump -115V 4GPD ADI	12/20/2017	14- Deer Cove	\$ 485.21	SL	12	\$ 40.44	\$ 40.44	\$ -
201715.001	GS300 RTU Telemetry	4/14/2017	15- Lake Ossipee Village	\$ 1,446.90	SL	7	\$ 34.46	\$ 34.46	\$ -
201718.T20	UV Sterilizing Sytem	9/27/2012	18- Dockham Shores	\$ 6,350.00	SL	10	\$ 635.04	\$ 635.04	\$ -
201812.001	G5400 Remote Telemetry Unit	9/7/2018	12- Tamworth Water Works	\$ 4,482.62	SL	7	\$ 640.32	\$ 640.32	\$ -
201815.001	Stenner Chem Feed Pump 3gpd 115v	1/10/2018	15- Lake Ossipee Village	\$ 331.50	SL	10	\$ 33.12	\$ 33.12	\$ -
201818.019	Cabinet/supplies	12/31/2018	18- Dockham Shores	\$ 435.25	ADSSL	5	\$ 87.05	\$ 87.05	\$ -
201818.020	GS 4000 Telemetry	12/31/2018	18- Dockham Shores	\$ 6,694.84	ADSSL	7	\$ 956.41	\$ 956.41	\$ -
201818.021	Well Water Level Panel	12/31/2018	18- Dockham Shores	\$ 2,758.51	ADSSL	7	\$ 394.07	\$ 394.07	\$ -
201818.022	Tank FL17 Flexlite 50gal	12/31/2018	18- Dockham Shores	\$ 439.05	ADSSL	5	\$ 87.81	\$ 87.81	\$ -
201819.001	GS 4000 RTU FXA-2218	10/31/2018	19- Wildwood	\$ 4,322.92	SL	7	\$ 617.52	\$ 617.52	\$ -
201850.005	Pearpoint TXS Transmitter 10/TXS 8768	8/31/2018	50- Admin	\$ 1,512.00	SL	10	\$ 151.20	\$ 151.20	\$ -
201850.006	Pearpoint Locater & Locater Bag	9/30/2018	50- Admin	\$ 1,987.90	SL	10	\$ 198.84	\$ 198.84	\$ -
201909.007	WX102 Amtrol Pressure Tank	6/1/2019	09- Woodland Grove	\$ 219.88	SL	10	\$ 12.81	\$ 10.99	\$ (1.82)
201909.011	WX303 Amtrol Pressure Tank	6/1/2019	09- Woodland Grove	\$ 627.26	SL	10	\$ 36.61	\$ 31.36	\$ (5.25)
201915.002	GS400 Telemetry	2/22/2019	15- Lake Ossipee Village	\$ 3,621.70	SL	7	\$ 431.20	\$ 258.69	\$ (172.51)
201950.006	Touchread	3/11/2019	50- Admin	\$ 517.25	SL	10	\$ 43.10	\$ 25.86	\$ (17.24)
201950.007	Ferromagnetic Locator/w Case	9/20/2019	50- Admin	\$ 1,059.95	SL	10	\$ 26.49	\$ 53.00	\$ 26.51
<b>339- Misc Equip</b>				<b>\$ 180,301.77</b>			<b>\$ 12,025.61</b>	<b>\$ 11,855.31</b>	<b>\$ (170.30)</b>
Group : 340-Office Equip									
199001.O01	1990 Office Alloc	7/1/1990	01-Far Echo Harbor	\$ 512.00	SL	22	\$ 23.28	\$ 23.28	
199002.O00	1990 Office Alloc	7/1/1990	02- Paradise Shores	\$ 2,393.00	SL	22	\$ 108.72	\$ 108.72	
199004.O10	1990 Office Alloc	7/1/1990	04- Waterville Valley Gateway	\$ 512.00	SL	22	\$ 23.28	\$ 23.28	
199005.O01	1990 Office Alloc	7/1/1990	05- Hidden Valley Shores	\$ 716.00	SL	22	\$ 32.52	\$ 32.52	
199006.20E	1990 Office Alloc	7/1/1990	06- Wentworth Cove	\$ 330.00	SL	22	\$ 15.00	\$ 15.00	
199209.20E	1992 OFFICE EQUIP ALLOC	7/1/1992	09- Woodland Grove	\$ 446.00	SL	22	\$ 20.28	\$ 20.28	
199210.20E	1992 OFFICE EQUIP ALLOC	7/1/1992	10- Echo Lake Woods	\$ 265.00	SL	22	\$ 12.00	\$ 12.00	
199503.O10	1995 OFFICE ALLOC	7/1/1995	03- West Point Upper	\$ 253.00	SL	22	\$ 11.52	\$ 11.52	
199507.20E	1995 OFFICE EQUIP ALLOC	7/1/1995	07- Pendleton Cove	\$ 428.00	SL	22	\$ 19.44	\$ 19.44	
199508.20E	1995 OFFICE EQUIP ALLOC	7/1/1995	08- Deer Run	\$ 356.00	SL	22	\$ 16.20	\$ 16.20	
199511.20E	1995 OFFICE EQUIP ALLOC	7/1/1995	11- Brake Hill	\$ 283.00	SL	22	\$ 12.84	\$ 12.84	
199612.20E	1996 OFFICE EQUIP ALLOC	7/1/1996	12- Tamworth Water Works	\$ 609.00	SL	22	\$ 27.72	\$ 27.72	
200213.10E	2002 OFFICE EQUIP ALLOC	7/2/2002	13- 175 Estates	\$ 265.00	SL	22	\$ 12.00	\$ 12.00	
200514.10E	2005 OFFICE EQUIP ALLOC	7/1/2005	14- Deer Cove	\$ 307.00	SL	22	\$ 13.92	\$ 13.92	
200515.10E	2005 OFFICE EQUIP ALLOC	7/1/2005	15- Lake Ossipee Village	\$ 1,398.00	SL	22	\$ 63.60	\$ 63.60	
200516.10E	2005 OFFICE EQUIP ALLOC	7/1/2005	16- Indian Mound	\$ 657.00	SL	22	\$ 29.88	\$ 29.88	
200517.10E	2005 OFFICE EQUIP ALLOC	7/1/2005	17- Gundstock Glen	\$ 326.00	SL	22	\$ 14.76	\$ 14.76	
<b>340-Office Equip</b>				<b>\$ 10,056.00</b>			<b>\$ 456.96</b>	<b>\$ 456.96</b>	
Group : 341- Transportation Equip									

198750.001	1987 Utility Trailer	7/1/1987	50- Admin	\$ 830.00	SL	7	\$	-	\$ -	\$ -
199750.001	1997 Toyota	7/14/1997	50- Admin	\$ 15,643.00	SL	7	\$	-	\$ -	\$ -
200150.001	2001 Econo Trailer 4x8	5/7/2001	50- Admin	\$ 515.00	SL	7	\$	-	\$ -	\$ -
200450.001	2004 Excavator Trailer	2/21/2004	50- Admin	\$ 3,425.00	SL	7	\$	-	\$ -	\$ -
200550.001	2005 Covered Utility Trailer	12/5/2004	50- Admin	\$ 1,999.00	SL	7	\$	-	\$ -	\$ -
201050.001	2011 F-350 Dump	9/18/2010	50- Admin	\$ 37,301.00	SL	7	\$	-	\$ -	\$ -
201150.001	2010 Trailer	1/2/2011	50- Admin	\$ 5,750.00	SL	7	\$	-	\$ -	\$ -
201150.002	2011 F150-TM Truck	7/21/2011	50- Admin	\$ 34,068.00	SL	5	\$	-	\$ -	\$ -
201350.001	2013 F250 Truck with Cap	5/1/2013	50- Admin	\$ -	SL	5	\$	-	\$ -	\$ -
201350.002	2013 F250 Truck Diesel	5/1/2013	50- Admin	\$ -	SL	5	\$	-	\$ -	\$ -
201350.003	2012 Trailer 620T	5/1/2013	50- Admin	\$ 6,150.00	SL	7	\$	878.52	\$ 878.52	\$ -
201450.001	2014 Ford F-150 Pickup w/Tools	8/14/2014	50- Admin	\$ 34,803.00	SL	5	\$	-	\$ -	\$ -
201450.002	2014 Fisher Snow Plow	1/7/2014	50- Admin	\$ 5,550.00	SL	7	\$	792.84	\$ 792.84	\$ -
201450.003	2014 Caterpillar Excavator	5/13/2014	50- Admin	\$ 65,250.00	SL	7	\$	9,321.48	\$ 9,321.48	\$ -
201650.002	2016 Alum Trailer 5x3 Pump Puller	7/1/2016	50- Admin	\$ 2,230.00	SL	5	\$	446.04	\$ 446.04	\$ -
201650.003	2016 Ford F150	6/14/2016	50- Admin	\$ 53,539.00	SL	5	\$	10,707.84	\$ 10,707.84	\$ -
201650.T01	2016 ADJUSTMETN	12/31/2016	50- Admin	\$ 682.62	SL	5	\$	-	\$ -	\$ -
201750.001	2017 Ford F550	10/16/2017	50- Admin	\$ 66,882.00	SL	5	\$	13,376.40	\$ 13,376.40	\$ -
201850.001	2018 Ford F250 B33418	1/25/2018	50- Admin	\$ 49,895.00	SL	5	\$	9,978.96	\$ 9,978.96	\$ -
201850.002	2018 Ford F250 B46144	1/25/2018	50- Admin	\$ 49,895.00	SL	5	\$	9,978.96	\$ 9,978.96	\$ -
201850.007	2015 Ford F350 Truck	12/17/2018	50- Admin	\$ 12,000.00	SL	5	\$	2,400.00	\$ 2,400.00	\$ -
201950.003	2020 FT16 Tilt Deck Trailer	5/22/2019	50- Admin	\$ 18,575.00	SL	5	\$	2,167.06	\$ 1,857.50	\$ (309.56)
201950.004	2019 F3 Dura Mag Alum. Body w/Liner	4/11/2019	50- Admin	\$ 9,278.00	SL	5	\$	1,391.67	\$ 927.80	\$ (463.87)
201950.005	Cat Hammer H55ES	2/21/2019	50- Admin	\$ 10,500.00	SL	5	\$	1,750.00	\$ 1,050.00	\$ (700.00)
201950.016	2019 F150 4 door	11/26/2019	50- Admin	\$ 42,468.56	SL	5	\$	707.81	\$ 4,246.86	\$ 3,539.05
341-				\$ 527,229.18			\$	63,897.58	\$ 65,963.20	\$ 2,065.62
Group : 343- Shop Equip										
199750.SE1	1997 TOOL, SHOP EQUIP	7/1/1997	50- Admin	\$ 939.00	SL	10	\$	-	\$ -	\$ -
199850.SE2	1998 TOOLS, SHOP EQUIP	7/1/1998	50- Admin	\$ 1,409.00	SL	10	\$	-	\$ -	\$ -
199950.SE3	1999 TOOLS, SHOP EQUIP	7/1/1999	50- Admin	\$ 32,878.00	SL	10	\$	-	\$ -	\$ -
200050.SE4	2000 TOOLS, SHOP EQUIPT	7/1/2000	50- Admin	\$ 6,853.00	SL	10	\$	-	\$ -	\$ -
200150.SE5	2001 TOOLS, SHOP EQUIP	7/1/2001	50- Admin	\$ 5,225.00	SL	10	\$	-	\$ -	\$ -
200250.SE0	2002 TOOLS, SHOP EQUIP	7/1/2002	50- Admin	\$ 3,237.00	SL	10	\$	-	\$ -	\$ -
200350.SE7	2003 TOOLS, SHOP EQUIP	7/1/2003	50- Admin	\$ 9,430.00	SL	10	\$	-	\$ -	\$ -
200450.SE8	2004 TOOL, SHOP EQUIP	7/1/2004	50- Admin	\$ 9,959.00	SL	10	\$	-	\$ -	\$ -
200550.SE9	2005 TOOLS, SHOP EQUIP	7/1/2005	50- Admin	\$ 10,612.00	SL	10	\$	-	\$ -	\$ -
200650.SE1	2006 TOOLS, SHOP EQUIP	7/1/2006	50- Admin	\$ 3,615.00	SL	10	\$	-	\$ -	\$ -
200750.SE1	2007 TOOLS, SHOP EQUIP	7/1/2007	50- Admin	\$ 3,100.00	SL	10	\$	-	\$ -	\$ -
201150.SE1	2011 TOOLS, SHOP EQUIP	7/1/2011	50- Admin	\$ 3,683.00	SL	10	\$	368.28	\$ 368.28	\$ -
201750.002	Compactor-MVH120VGH	8/9/2017	50- Admin	\$ 4,045.38	SL	7	\$	577.92	\$ 577.92	\$ -
201850.003	Boss Sander VBX6500	2/8/2018	50- Admin	\$ 4,599.00	SL	18	\$	255.48	\$ 255.48	\$ -
201950.001	Power Mig 260 Welder	2/24/2019	50- Admin	\$ 2,657.93	SL	18	\$	123.10	\$ 73.83	\$ (49.27)
201950.009	Honda EU2200 Generator	12/2/2019	50- Admin	\$ 950.00	SL	18	\$	4.40	\$ 26.39	\$ 21.99
201950.015	Pipe THDR Kit	10/14/2019	50- Admin	\$ 1,601.83	SL	18	\$	22.26	\$ 44.50	\$ 22.24

<b>343- Shop Equip</b>				<b>\$ 104,794.14</b>			<b>\$ 1,351.44</b>	<b>\$ 1,346.40</b>	<b>\$ (5.04)</b>
Group : 344- Lab Equip									
200105.30E	2001 LAB EQUIP ALLOC	7/1/2001	05- Hidden Valley Shores	\$ 168.00	SL	18	\$ -	\$ -	\$ -
200201.L01	2002 Lab Equip Alloc	7/1/2002	01-Far Echo Harbor	\$ 120.00	SL	18	\$ -	\$ -	\$ -
200202.L00	2002 Lab Equip Alloc	7/1/2002	02- Paradise Shores	\$ 553.00	SL	18	\$ -	\$ -	\$ -
200203.40E	2002 Lab Equip Alloc	7/1/2002	03- West Point Upper	\$ 58.00	SL	18	\$ -	\$ -	\$ -
200204.40E	2002 Lab Equip Alloc	7/1/2002	04- Waterville Valley Gateway	\$ 119.00	SL	18	\$ -	\$ -	\$ -
200206.40E	2002 Lab Equip Alloc	7/1/2002	06- Wentworth Cove	\$ 78.00	SL	18	\$ -	\$ -	\$ -
200207.40E	2002 Lab Equip Alloc	7/1/2002	07- Pendleton Cove	\$ 100.00	SL	18	\$ -	\$ -	\$ -
200208.40E	2002 Lab Equip Alloc	7/1/2002	08- Deer Run	\$ 83.00	SL	18	\$ -	\$ -	\$ -
200209.40E	2002 Lab Equip Alloc	7/1/2002	09- Woodland Grove	\$ 105.00	SL	18	\$ -	\$ -	\$ -
200210.40E	2002 Lab Equip Alloc	7/1/2002	10- Echo Lake Woods	\$ 62.00	SL	18	\$ -	\$ -	\$ -
200212.30E	2002 Lab Equip Alloc	7/1/2002	12- Tamworth Water Works	\$ 143.00	SL	18	\$ -	\$ -	\$ -
200213.30E	2002 Lab Equip Alloc	7/1/2002	13- 175 Estates	\$ 62.00	SL	18	\$ -	\$ -	\$ -
200311.40E	2003 LAB EQUIP ALLOC	7/1/2003	11- Brake Hill	\$ 66.00	SL	18	\$ 3.72	\$ 3.72	\$ -
200514.30E	2005 LAB EQUIP ALLOC	7/1/2005	14- Deer Cove	\$ 72.00	SL	18	\$ -	\$ -	\$ -
200515.30E	2005 LAB EQUIP ALLOC	7/1/2005	15- Lake Ossipee Village	\$ 324.00	SL	18	\$ -	\$ -	\$ -
200516.30E	2005 LAB EQUIP ALLOC	7/1/2005	16- Indian Mound	\$ 141.00	SL	18	\$ 1.40	\$ 1.40	\$ -
200517.30E	2005 LAB EQUIP ALLOC	7/1/2005	17- Gundstock Glen	\$ 75.00	SL	18	\$ -	\$ -	\$ -
<b>344- Lab Equip</b>				<b>\$ 2,329.00</b>			<b>\$ 5.12</b>	<b>\$ 5.12</b>	<b>\$ -</b>
Group : 346-Communication Equip									
201650.004	Verizon 3G Radios	10/5/2016	50- Admin	\$ 499.00	SL	10	\$ 49.92	\$ 49.92	\$ -
<b>346-</b>				<b>\$ 499.00</b>			<b>\$ 49.92</b>	<b>\$ 49.92</b>	<b>\$ -</b>
Group : 347-Computer Equip									
199950.001	1999 ??	12/9/2009	50- Admin	\$ 201.00	SL	5	\$ -	\$ -	\$ -
200450.002	2004 STARS AUTO READ	4/2/2004	50- Admin	\$ 950.00	SL	5	\$ -	\$ -	\$ -
200650.001	2006 ADDITIONS CPR 38-39	7/1/2006	50- Admin	\$ 3,383.00	SL	10	\$ -	\$ -	\$ -
200750.001	2007 HAND HELD METER READER	1/2/2007	50- Admin	\$ 9,049.00	SL	10	\$ -	\$ -	\$ -
200750.002	2007 FLOW READER	2/27/2007	50- Admin	\$ 4,679.00	SL	10	\$ -	\$ -	\$ -
201050.002	2010 GI CUSTOM REPORT	3/25/2010	50- Admin	\$ 420.00	SL	5	\$ -	\$ -	\$ -
201050.003	2010 OS FOR REMOT GI	7/21/2010	50- Admin	\$ 1,250.00	SL	5	\$ -	\$ -	\$ -
201050.004	2010 TARYNS COMPUTOR (SCOTT)	4/13/2010	50- Admin	\$ 982.00	SL	5	\$ -	\$ -	\$ -
201150.003	2011 HP I3 3130	4/25/2011	50- Admin	\$ 1,923.00	SL	5	\$ -	\$ -	\$ -
201150.004	2011 HP I6 650	4/25/2011	50- Admin	\$ 1,343.00	SL	5	\$ -	\$ -	\$ -
201150.005	2011 HP I6 650-Front2	6/24/2011	50- Admin	\$ 1,029.00	SL	5	\$ -	\$ -	\$ -
201150.006	2011 MS OFFICE SOFTWARE	6/28/2011	50- Admin	\$ 239.00	SL	5	\$ -	\$ -	\$ -
201150.007	2011 DREAMWEAVER WEB	5/19/2011	50- Admin	\$ 399.00	SL	5	\$ -	\$ -	\$ -
201150.008	2011 HP I5-4590-LRW03C	11/30/2011	50- Admin	\$ 1,739.00	SL	5	\$ -	\$ -	\$ -
201150.009	2011 SUPER CHASIS PS	12/7/2011	50- Admin	\$ 1,059.00	SL	5	\$ -	\$ -	\$ -
201350.004	2013 LENOVO LAPTOP E430	3/12/2013	50- Admin	\$ 1,780.00	SL	5	\$ 88.95	\$ 88.95	\$ -
201350.005	2013 LENOVO W/23" MONITOR	8/14/2013	50- Admin	\$ 1,470.00	SL	5	\$ -	\$ -	\$ -
201450.004	2014 64 Seconds Program	4/1/2014	50- Admin	\$ 4,000.00	SL	5	\$ -	\$ -	\$ -
201450.005	2014 Ipad	1/17/2014	50- Admin	\$ 929.00	SL	5	\$ 30.96	\$ 30.96	\$ -
201450.006	2014 Ipad	1/17/2014	50- Admin	\$ 929.00	SL	5	\$ 30.96	\$ 30.96	\$ -

201450.007	2014 Ipad	1/17/2014	50- Admin	\$ 929.00	SL	5	\$ 30.96	\$ 30.96	\$ -
201450.008	2014 Ipad	1/17/2014	50- Admin	\$ 929.00	SL	5	\$ 30.96	\$ 30.96	\$ -
201550.002	2015 Desktop Computer-Front Desk	11/17/2015	50- Admin	\$ 2,593.00	SL	5	\$ 518.64	\$ 518.64	\$ -
201550.003	2015 Logics Software	12/15/2015	50- Admin	\$ 33,562.00	SL	10	\$ 3,356.16	\$ 3,356.16	\$ -
201650.005	2016 Dell Intell 4590- AB	3/4/2016	50- Admin	\$ 1,509.00	SL	5	\$ 301.80	\$ 301.80	\$ -
201650.006	2016 Logics Additions	2/24/2016	50- Admin	\$ 1,928.00	SL	10	\$ 192.84	\$ 192.84	\$ -
201850.004	Sensus Meter Reading Gun	1/8/2018	50- Admin	\$ 8,632.50	SL	10	\$ 863.28	\$ 863.28	\$ -
201950.008	Lenovo T59 i7 Laptop	9/25/2019	50- Admin	\$ 1,599.00	SL	5	\$ 79.95	\$ 159.90	\$ 79.95
201950.010	2019 IPAD#1 10.2 VZW 125G	11/26/2019	50- Admin	\$ 334.00	SL	5	\$ 5.57	\$ 33.40	\$ 27.83
201950.011	2019 IPAD#2 10.2 VZW 125G	11/26/2019	50- Admin	\$ 334.00	SL	5	\$ 5.57	\$ 33.40	\$ 27.83
201950.012	2019 IPAD#3 10.2 VZW 125G	11/26/2019	50- Admin	\$ 334.00	SL	5	\$ 5.57	\$ 33.40	\$ 27.83
201950.013	2019 IPAD#4 10.2 VZW 125G	11/26/2019	50- Admin	\$ 334.00	SL	5	\$ 5.57	\$ 33.40	\$ 27.83
<b>347-Computer</b>				<b>\$ 90,770.50</b>			<b>\$ 5,547.74</b>	<b>\$ 5,739.01</b>	<b>\$ 191.27</b>
Total				\$ 6,961,553.20			\$ 216,653.99	\$ 218,006.48	\$ 1,352.49
ADJ	Report adjustment						\$ 82.41	\$ 82.41	\$ 82.41
<b>Grand Total</b>							<b>\$ 216,736.40</b>	<b>\$ 218,088.89</b>	<b>\$ 1,434.90</b>

**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-16**

**Date of Response: 09/23/21  
Witness: Leah Valladares**

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**REQUEST: Re: Audit Report, Page 88, Audit Issue # 5:** Please provide the annual depreciation expense recorded during the test year associated with the three respective trailer assets to be retired.

**RESPONSE:**

The three respective trailer assets to be retired are fully depreciated as of 2019. See attached assets highlighted in green from pg 29 of the 2019 Depreciation Expense.

*PLEASE Note: Asset ID# 198750.001 – 1987 Utility Trailer’s actual cost was \$830.00 not \$630.00. This was an oversight by both Audit Staff and Company Staff during the review of the draft audit.*

**Lakes Region Water  
Depreciation Expense**  
For the 12 Months Ended 12/31/2019

Financial Book, Sort by Group &gt; Date

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Report Created: 03/09/2020

Asset ID	Description	Service Date	Cost	Sec179	Bonus	Basis	Method	Life	Rate	Annual Depreciation
<b>341- Transportation</b>										
198750.001	1987 Utility Trailer	07/01/1987	830.00	0.00	0.00	830.00	SL	7.00	0.0000%	0.00
199750.001	1997 Toyota	07/14/1997	15,643.00	0.00	0.00	15,643.00	SL	7.00	0.0000%	0.00
200150.001	2001 Econo Trailer 4x8	05/07/2001	515.00	0.00	0.00	515.00	SL	7.00	0.0000%	0.00
200450.001	2004 Excavator Trailer	02/21/2004	3,425.00	0.00	0.00	3,425.00	SL	7.00	0.0000%	0.00
200550.001	2005 Covered Utility Trailer	12/05/2004	1,999.00	0.00	0.00	1,999.00	SL	7.00	0.0000%	0.00
201350.003	2012 Trailer 620T	05/01/2013	6,150.00	0.00	0.00	6,150.00	SL	7.00	14.2849%	878.52
201450.002	2014 Fisher Snow Plow	01/07/2014	5,550.00	0.00	0.00	5,550.00	SL	7.00	14.2854%	792.84
201450.003	2014 Caterpillar Excavator	05/13/2014	65,250.00	0.00	0.00	65,250.00	SL	7.00	14.2858%	9,321.48
201450.001	2014 Ford F-150 Pickup w/Ti	08/14/2014	34,803.00	0.00	0.00	34,803.00	SL	5.00	0.0000%	0.00
201650.003	2016 Ford F150	06/14/2016	53,539.00	0.00	0.00	53,539.00	SL	5.00	20.0001%	10,707.84
201650.002	2016 Alum Trailer 5x3 Pump	07/01/2016	2,230.00	0.00	0.00	2,230.00	SL	5.00	20.0018%	446.04
201650.T01	2016 ADJUSTMETN	12/31/2016	682.62	0.00	0.00	682.62	SL	5.00	0.0000%	0.00
201750.001	2017 Ford F550	10/16/2017	66,882.00	0.00	0.00	66,882.00	SL	5.00	20.0000%	13,376.40
201850.001	2018 Ford F250 B33418	01/25/2018	49,895.00	0.00	0.00	49,895.00	SL	5.00	19.9999%	9,978.96
201850.002	2018 Ford F250 B46144	01/25/2018	49,895.00	0.00	0.00	49,895.00	SL	5.00	19.9999%	9,978.96
201850.007	2015 Ford F350 Truck	12/17/2018	12,000.00	0.00	0.00	12,000.00	SL	5.00	20.0000%	2,400.00
201950.005	Cat Hammer H55ES	02/21/2019	10,500.00	0.00	0.00	10,500.00	SL	5.00	16.6667%	1,750.00
201950.004	2019 F3 Dura Mag Alum. Bo	04/11/2019	9,278.00	0.00	0.00	9,278.00	SL	5.00	14.9997%	1,391.67
201950.003	2020 FT16 Tilt Deck Trailer	05/22/2019	18,575.00	0.00	0.00	18,575.00	SL	5.00	11.6665%	2,167.06
201950.016	2019 F150 4 door	11/26/2019	42,468.56	0.00	0.00	42,468.56	SL	5.00	1.6667%	707.81
<b>341- Transportation Total:</b>			<b>450,110.18</b>	<b>0.00</b>	<b>0.00</b>	<b>450,110.18</b>				<b>63,897.58</b>
<b>343- Shop Equip</b>										
199750.SE1	1997 TOOL, SHOP EQUIP	07/01/1997	939.00	0.00	0.00	939.00	SL	10.00	0.0000%	0.00
199850.SE2	1998 TOOLS, SHOP EQUIP	07/01/1998	1,409.00	0.00	0.00	1,409.00	SL	10.00	0.0000%	0.00
199950.SE3	1999 TOOLS, SHOP EQUIP	07/01/1999	32,878.00	0.00	0.00	32,878.00	SL	10.00	0.0000%	0.00
200050.SE4	2000 TOOLS, SHOP EQUIP	07/01/2000	6,853.00	0.00	0.00	6,853.00	SL	10.00	0.0000%	0.00
200150.SE5	2001 TOOLS, SHOP EQUIP	07/01/2001	5,225.00	0.00	0.00	5,225.00	SL	10.00	0.0000%	0.00
200250.SE0	2002 TOOLS, SHOP EQUIP	07/01/2002	3,237.00	0.00	0.00	3,237.00	SL	10.00	0.0000%	0.00
200350.SE7	2003 TOOLS, SHOP EQUIP	07/01/2003	9,430.00	0.00	0.00	9,430.00	SL	10.00	0.0000%	0.00
200450.SE8	2004 TOOL, SHOP EQUIP	07/01/2004	9,959.00	0.00	0.00	9,959.00	SL	10.00	0.0000%	0.00
200550.SE9	2005 TOOLS, SHOP EQUIP	07/01/2005	10,612.00	0.00	0.00	10,612.00	SL	10.00	0.0000%	0.00
200650.SE1	2006 TOOLS, SHOP EQUIP	07/01/2006	3,615.00	0.00	0.00	3,615.00	SL	10.00	0.0000%	0.00
200750.SE1	2007 TOOLS, SHOP EQUIP	07/01/2007	3,100.00	0.00	0.00	3,100.00	SL	10.00	0.0000%	0.00
201150.SE1	2011 TOOLS, SHOP EQUIP	07/01/2011	3,683.00	0.00	0.00	3,683.00	SL	10.00	9.9995%	368.28
201750.002	Compactor-MVH120VGH	08/09/2017	4,045.38	0.00	0.00	4,045.38	SL	7.00	14.2859%	577.92
201850.003	Boss Sander VBX6500	02/08/2018	4,599.00	0.00	0.00	4,599.00	SL	18.00	5.5551%	255.48
201950.001	Power Mig 260 Welder	02/24/2019	2,657.93	0.00	0.00	2,657.93	SL	18.00	4.6314%	123.10
201950.015	Pipe THDR Kit	10/14/2019	1,601.83	0.00	0.00	1,601.83	SL	18.00	1.3897%	22.26
201950.009	Honda EU2200 Generator	12/02/2019	950.00	0.00	0.00	950.00	SL	18.00	0.4632%	4.40
<b>343- Shop Equip Total:</b>			<b>104,794.14</b>	<b>0.00</b>	<b>0.00</b>	<b>104,794.14</b>				<b>1,351.44</b>
<b>344- Lab Equip</b>										
200105.30E	2001 LAB EQUIP ALLOC	07/01/2001	168.00	0.00	0.00	168.00	SL	18.00	0.0000%	0.00
200201.L01	2002 Lab Equip Alloc	07/01/2002	120.00	0.00	0.00	120.00	SL	18.00	0.0000%	0.00
200202.L00	2002 Lab Equip Alloc	07/01/2002	553.00	0.00	0.00	553.00	SL	18.00	0.0000%	0.00
200203.40E	2002 Lab Equip Alloc	07/01/2002	58.00	0.00	0.00	58.00	SL	18.00	0.0000%	0.00
200204.40E	2002 Lab Equip Alloc	07/01/2002	119.00	0.00	0.00	119.00	SL	18.00	0.0000%	0.00
200206.40E	2002 Lab Equip Alloc	07/01/2002	78.00	0.00	0.00	78.00	SL	18.00	0.0000%	0.00
200207.40E	2002 Lab Equip Alloc	07/01/2002	100.00	0.00	0.00	100.00	SL	18.00	0.0000%	0.00
200208.40E	2002 Lab Equip Alloc	07/01/2002	83.00	0.00	0.00	83.00	SL	18.00	0.0000%	0.00
200209.40E	2002 Lab Equip Alloc	07/01/2002	105.00	0.00	0.00	105.00	SL	18.00	0.0000%	0.00
200210.40E	2002 Lab Equip Alloc	07/01/2002	62.00	0.00	0.00	62.00	SL	18.00	0.0000%	0.00
200212.30E	2002 Lab Equip Alloc	07/01/2002	143.00	0.00	0.00	143.00	SL	18.00	0.0000%	0.00



**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-17**

**Date of Response: 10/1/21  
Witness: Leah Valladares  
(a & b); Tom Mason (c).**

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**REQUEST Re: Audit Report, Page 90, Audit Issue #7:**

- a) Please provide all invoices along with further explanation with regard to the purpose of each of the following expenditures discussed in Audit Issue # 7:
  - i) \$1,210.00, by Lewis Engineering, dated 2/18/19.
  - ii) \$1,125.00, by Lewis Engineering, dated 4/17/19.
  - iii) \$6,008.46, by Bruce Robinson Company.
  - iv) \$10,206.17 for Timber trespass case.
- b) Regarding the \$1,125.00 charge from Lewis Engineering, the audit report indicates this was for “Tech services to respond to data requests.” Please elaborate upon and more fully describe the work performed by Lewis Engineering in this regard.
- c) Regarding the timber trespass case, please provide a detailed narrative of that case. Within the Company’s narrative, please answer the following:
  - i) On what date, approximately, did Lakes Region’s contractor remove trees on land owned by Marcus Trust? If available, please provide any logging contractor invoices to support this.
  - ii) On what date, approximately, was Lakes Region informed that the contractor removed trees that were not on the Company’s property?
  - iii) Please provide further explanation as to the final resolution of the lawsuit.
  - iv) According to the Company’s response to this item in Audit Issue #7, this was “a legitimate legal expense, and the Company proposes to defer and amortize over 3 years.” Please provide further explanation and justification as to why this cost should be deferred over a number of years as opposed to being completely eliminated from test year expense recovery.

**RESPONSE:**

- a) See attached invoices for i-iv. Unredacted invoices for legal services related to the Timber Trespass Case are provided pursuant to the Notice of Confidentiality in response to Request 2-17 (c) below.
- b) See attached letter drafted by Lewis Engineering for “Tech services to respond to data request”
- c) A true and accurate detailed narrative of the Timber Trespass Case has been prepared by Lakes Region’s legal counsel. We adopt it as part of our response to this Request. The detailed narrative includes 323 pages of public records related to the Timber Trespass

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021**  
**Request No. Energy 2-17**

**Date of Response: 10/1/21**  
**Witness: Leah Valladares**  
**(a & b); Tom Mason (c).**

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Case marked as Bates Pages 1 to 323. An additional 48 pages of non-public documents is being provided on a confidential basis, marked as Bates Pages 324 to 390 per the Notice of Confidentiality, below.

i) The logger, Arthur Wood, removed trees in February and March 2014. Based on the *Notice of Intent to Cut* and *Report of Wood or Timber Cut*, Bates Pages 1 – 2, the logging project was completed on or about March 27, 2014.

There are no invoices from Wood to Lakes Region. However, records showing receipts from Wood and calculations of the payments to Lakes Region are being provided showing that Wood paid Lakes Region a total of \$6,455.04 in two cash payments on February 27, 2014 in the amount of \$3,000.04 and on March 20, 2014 in the amount of \$3,452. Records showing the deposit of these funds into Lakes Region's TD Bank Account are also included.

ii) Lakes Region was advised by Wood that a trespass occurred on or about March 27, 2014.

iii) Please see the attached detailed narrative letter from Lakes Region's legal counsel and supporting documentation.

iv) Please see the attached detailed narrative letter from Lakes Region's legal counsel and supporting documentation.

**NOTICE OF CONFIDENTIALITY.**

Please note that a complete response to the Department's Request 2 – 17 requires information concerning claims by the Markus Foundation against Lakes Region and Lakes Region's claims against Cincinnati Insurance which have not been disclosed publicly and are privileged and/or confidential as provided by law, including, but is not limited to, RSA 91-A:5, IV, which provides that "confidential, commercial, or financial information" is not subject to disclosure under RSA 91-A. In addition, RSA 91-A:5, XI (2021) expressly provides that "[r]ecords protected under the attorney-client privilege or the attorney work product doctrine" are exempt from public disclosure.

**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-17**

**Date of Response: 10/1/21  
Witness: Leah Valladares  
(a & b); Tom Mason (c).**

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As a result, Lakes Region has designated Pages 343 to 390 of the supporting documentation as non-public and confidential under Rule Puc 203.08 (d) as a good faith basis exists for seeking confidential treatment of the non-public information; and a motion for confidential treatment will be submitted at or before the commencement of the hearing in this proceeding.

**Lewis Engineering, PLLC***Specializing in Water System Designs & Approvals*


44 Stark Lane Litchfield, NH 03052

**Invoice**

DATE	INVOICE NO.
2/18/2019	2019.0210

<b>BILL TO</b>
Lakes Region Water Company Tom Mason, Jr. P.O. Box 389 Moultonboro, NH 03254

TERMS	DUE DATE
Net 30	3/20/2019

DESCRIPTION	AMOUNT
Project # 2017.013 Dockham Shores	
Close final As-Built Plans for Dockham Shores December and January. Tech Services 6.5 hours billed.	975.00
ACAD plus Plan Sets	235.00
<p style="text-align: center;">630-18</p> <div style="text-align: right;">  </div>	
Thank You for your continued patronage. It is a pleasure to serve you.	<b>Total</b> \$1,210.00 <b>Job Total Balance</b> \$1,210.00

Tel (603) 886-4985 Fax (603) 886-5149 Lewis.h2o@comcast.net

**SWIERZ CONSULTING, LLC**

PO Box 4181  
 Manchester, NH 03108  
 603.759.7874  
 mike@swierz.net  
 EIN: 20-2295561

**INVOICE**

INVOICE NO: 1901  
 DATE: February 4, 2019

W/ INV #  
 0210

To:

Lewis Engineering, PLLC  
 44 Stark Lane  
 Litchfield, NH 03052  
 603.886.4985

Ship To:

SAME

CONTACT	P.O. NUMBER	PROJECT NAME	TERMS
Bruce Lewis	-	2017.013 Dockham Shore Estates Asbuilt (Gilford, NH)	Pmt on receipt

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
3	Professional Services	\$50.00	\$150.00
18	Engineering sized copies (6 sht/set @ 3 copied sets)	\$4.75	\$85.00

SUBTOTAL	\$235.00
SALES TAX	-
SHIPPING & HANDLING	-
TOTAL DUE	\$235.00

Make all checks payable to: Swierz Consulting, LLC  
 If you have any questions concerning this invoice, call Michael Swierz at 603.759.7874.

THANK YOU FOR YOUR BUSINESS!


T-OK ✓  
 pls. pay  
 # 9118  
 2017.013  
 Dockham  
 Final As-Built  
 B

44 Stark Lane Litchfield, NH 03052

DATE	INVOICE NO.
4/16/2019	2019.0407

<b>BILL TO</b>
Lakes Region Water Company Tom Mason, Jr. P.O. Box 389 Moultonboro, NH 03254

TERMS	DUE DATE
Net 30	5/16/2019

DESCRIPTION	AMOUNT
Project # 2017.013 Dockham Shores  Technical services associated with responding to NH PUC data requests associated with new facilities at site. 7.5 hours billed.	1,125.00  
Thank You for your continued patronage. It is a pleasure to serve you.	<b>Total</b> 1,125.00
	<b>Job Total Balance</b> \$1,125.00

Bruce Robinson Company

429 Hollow Hill Road  
Tamworth, NH 03886**Invoice**

Date	Invoice #
9/28/2019	4990

Bill To

Lakes Region Water Co.  
PO Box 389  
Moultonboro, NH 03254

Due Date	10/13/2019
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P.O. No.	Terms	Project
	Net 15	

Date	Qty/Ton/Hrs	Item	Description	Rate	Amount
9/24/2019	20.26	1 1/2" Cr. Gravel		9.75	197.54
9/25/2019	39.81	Ledgepack		18.75	746.44
<div style="text-align: center;"> <i>driveway</i>  <i>50 - 930</i> ✓ </div>					
				<b>Total</b>	\$943.98
				<b>Payments/Credits</b>	\$0.00
				<b>Balance Due</b>	\$943.98

Bruce Robinson Company

429 Hollow Hill Road  
Tamworth, NH 03886**Invoice**

Date	Invoice #
10/5/2019	5014

Bill To LRW <del>Service</del> Inc P.O. Box 309 Moultonboro, NH 03254	<i>10/10/19          Called to          have removed          left message</i>
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Due Date	10/5/2019
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P.O. No.	Terms	Project

Date	Qty/Ton/Hrs	Item	Description	Rate	Amount
9/30/2019	40.79	Ledgepack		18.75	764.81
9/30/2019	7.64	Scr. Loam		24.00	183.36
10/3/2019	39.73	3/4" Cr. Gravel		10.50	417.17
10/3/2019	77.85	Ledgepack		18.75	1,459.69
10/4/2019	58.89	Ledgepack		18.75	1,104.19
<i>OFFICE          driveway          gravel</i>  <i>50-930</i>					

	<b>Total</b>	\$3,929.22
	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$3,929.22



Bruce Robinson Company  
 429 Hollow Hill Road  
 Tamworth, NH 03886

**Invoice**

Date	Invoice #
10/5/2019	5013

Bill To

Lakes Region Water Co.  
 PO Box 389  
 Moultonboro, NH 03254

Due Date	10/20/2019
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P.O. No.	Terms	Project
	Net 15	

Date	Qty/Ton/Hrs	Item	Description	Rate	Amount
10/3/2019	19.35	Ledgepack		18.75	362.81
<div style="position: relative; height: 300px;"> <div style="position: absolute; top: 10%; left: 10%; transform: rotate(-45deg); font-family: cursive;">Office Delivery</div> <div style="position: absolute; top: 40%; left: 30%; font-family: cursive; font-size: 2em;">50 - 930 ✓</div> </div>					
				<b>Total</b>	\$362.81
				<b>Payments/Credits</b>	\$0.00
				<b>Balance Due</b>	\$362.81

Bruce Robinson Company

429 Hollow Hill Road  
Tamworth, NH 03886**Invoice**

Date	Invoice #
12/20/2019	5160

Bill To

Lakes Region Water Co.  
PO Box 389  
Moultonboro, NH 03254

Due Date	1/4/2020
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P.O. No.	Terms	Project
	Net 15	

Date	Qty/Ton/Hrs	Item	Description	Rate	Amount
12/13/2019	18.71	3/4" Ledge Stone	PS - Leak	18.75	350.81
12/13/2019	39.67	Spec Sand	PS - Leak	9.50	376.87
12/13/2019	21.57	1 1/2" Cr. Gravel	PS - Leak 07-662.03	9.75	210.31
12/14/2019	19.26	3/4" Ledge Stone	PS - Leak	18.75	361.13
12/14/2019	22.95	1 1/2" Cr. Gravel	PS - Leak	9.75	223.76
12/16/2019	22.07	Salt/Sand Mix	SO office 0730	35.00	772.45
<div style="text-align: center; font-size: 2em;">✓</div>					<b>Total</b>
					\$2,295.33
					<b>Payments/Credits</b>
					\$0.00
					<b>Balance Due</b>
					\$2,295.33

**Lewis Engineering, PLLC**  
**44 Stark Lane**  
**Litchfield, NH 03052**  
lewis.h2o@comcast.net

March 26, 2019

Mr. Tom Mason, Jr., President  
Lakes Region Water Company, Inc.  
P.O. Box 309  
Moultonborough, NH 03254  
Sent By: Email

Re: Dockham Shores Water System Improvements

Dear Tom:

As requested, the following is intended to summarize the steps associated with the improvements that were


Initially, the existing Dockham Shores PWS facilities were thought to be reasonably operable, and that making a few improvements to the well field area, and at the water storage/pump house facility would suffice.

As the operation of the facilities were more closely looked at, it became apparent that a number of items were effectively at the end of their useful life, and in some cases did not meet current NHDWGB, general water works, or OSHA standards. Items such as restricted confined space entry into underground structures, a pump house that was subject to flooding, electrical equipment and controls that were corroded, and the single well line between the well field and pump house (approximately 1,400 feet) that had a severe restriction to flow, and needed to be replaced, were among the major items that lead to the decision to design and install new facilities meeting current NHDWGB and industry standards.

In conjunction with LRWC, design work was undertaken by Lewis Engineering. This design was reviewed and approved by NHDWGB in their correspondence dated May 18<sup>th</sup>, 2018. Following this a full Planning Board review was mandated by the Town. Construction was able to begin following this approval. The new facilities will provide Dockham Shores with years of reliable service and efficient operations and monitoring meeting State standards.

After review, please let us know if any additional information would be helpful.

Respectfully,  
Lewis Engineering, PLLC

  
Bruce W. Lewis, P.E., Manager

2017013 Dockham Shores

**DW 20-187  
LAKES REGION WATER COMPANY, INC.  
REQUEST FOR CHANGE IN RATES  
ENERGY DATA REQUESTS – SET 2**

**Date Received: 09/09/2021  
Request No. Energy 2-18**

**Date of Response: 10/7/2021  
Witness: Stephen P. St. Cyr**

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**REQUEST Re: Audit Report, Pages 92 and 93, Audit Issues # 9 and # 10**

- a) Please provide revised pro forma entries relative to wages and salary, payroll taxes, and benefits that reflect the payroll and benefits adjustments resulting from these audit issues.
- b) Please provide amended responses to Staff 1-4, Staff 1-5, and Staff 1-14 that reflect the payroll and benefits adjustments resulting from these audit issues.

(Note: Please also incorporate the Company's previous responses to Energy 2-1 and 2-4 into its responses to (a) and (b) above.)

.

**RESPONSE:**

- a) There are no specific "revised pro forma entries." See attached updated wages, payroll taxes and benefit pro forma adjustments schedule, which eliminates mileage per AI#9 (Projected tab) and the one HRA claim per AI#10 (2019 Actual tab).
- b) See attached amended responses to Staff 1-4, 1-5 & 1-1

LRWC  
DW 20-187  
O&M Wages Expenses

Employee	Department	Gross Wages	Mileage per Audit Issue 9	Adjusted Gross Wages	Adjustment #1	2019 Adjusted to Full Year	Adjustment #2	Adjustment #3	Gross wages after Adj 2& 3	Adjustment #4	Total Projected Gross Wages	FICA
1	Office Staff	\$ 47,443.47	\$ 119.89	\$ 47,323.58		\$ 47,323.58		\$ 1,419.71	\$ 48,743.29	\$ 1,462.30	\$ 50,205.59	\$ 3,840.73
2	Field Supervisor	\$ 71,886.01		\$ 71,886.01		\$ 71,886.01		\$ 2,156.58	\$ 74,042.59	\$ 2,221.28	\$ 76,263.87	\$ 5,834.19
3	Office Staff	\$ 21,511.35	\$ 632.97	\$ 20,878.38		\$ 20,878.38	\$ (21,511.35)		\$ (632.97)	\$ (18.99)	\$ (651.96)	\$ (49.87)
4	Field Staff	\$ 52,066.97		\$ 52,066.97		\$ 52,066.97		\$ 1,562.01	\$ 53,628.98	\$ 1,608.87	\$ 55,237.85	\$ 4,225.70
5	Field Staff	\$ 26,788.56		\$ 26,788.56		\$ 26,788.56	\$ (26,788.56)		\$ -	\$ -	\$ -	\$ -
6	Office Staff	\$ 3,276.20	\$ 103.07	\$ 3,173.13	\$ 25,117.53	\$ 28,290.66		\$ 848.72	\$ 29,139.38	\$ 874.18	\$ 30,013.56	\$ 2,296.04
7	Field Staff	\$ 9,215.50		\$ 9,215.50		\$ 9,215.50	\$ (9,215.50)		\$ -	\$ -	\$ -	\$ -
8	President	\$ 78,242.86		\$ 78,242.86		\$ 78,242.86		\$ 2,347.29	\$ 80,590.15	\$ 2,417.70	\$ 83,007.85	\$ 6,350.10
9	Field Staff	\$ 4,045.00		\$ 4,045.00	\$ 31,011.67	\$ 35,056.67		\$ 1,051.70	\$ 36,108.37	\$ 1,083.25	\$ 37,191.62	\$ 2,845.16
10	Utility Manger	\$ 58,283.04	\$ 498.76	\$ 57,784.28		\$ 57,784.28		\$ 1,733.53	\$ 59,517.81	\$ 1,785.53	\$ 61,303.34	\$ 4,689.71
11	Field Staff	\$ 12,594.75		\$ 12,594.75	\$ 20,151.60	\$ 32,746.35			\$ 32,746.35	\$ 982.39	\$ 33,728.74	\$ 2,580.25
On Call	Field Staff							\$ 9,100.00	\$ 9,100.00	\$ -	\$ 9,100.00	\$ 696.15
		\$ 385,353.71	\$ 1,354.69	\$ 383,999.02	\$ 76,280.80	\$ 460,279.82	\$ (57,515.41)	\$ 11,119.53	\$ 422,983.94	\$ 12,416.52	\$ 435,400.46	\$ 33,308.14

Adjustments

#1

Gross up employee to reflect 52 weeks wages

2019 Wages	52 week of wages
6 \$ 3,276.20	\$ 28,393.73
9 \$ 4,045.00	\$ 35,056.67
11 \$ 12,594.75	\$ 32,746.35

(div gross wage by number of weeks employed, \*52)  
less 2019 wages  
\$ 25,117.53  
\$ 31,011.67  
\$ 20,151.60

PROFORMA Adjustment	
Projected Wage	\$ 435,400.46
2019 Gross Wag	\$ 383,999.02
Adjustment	\$ 51,401.44

#2

Removal of inactive employees (Note: Employee 11 was replaced in 2020)

3 \$ 21,511.35
5 \$ 26,788.56
7 \$ 9,215.50

#3

Wage increase of 3% Cost of Living increase 07/01/2020

Office	\$ 133,398.52	\$ 4,001.96
Field	\$ 159,009.65	\$ 4,770.29
Officer	\$ 78,242.86	\$ 2,347.29
	\$ 370,651.03	\$ 11,119.53

Field staff members who are on call for the week/day will receive a \$25.00 a day stipend for each day they are on call.

\$25 x 7= \$175 x 52 = \$9,100 per year cost

#4

Wage increase of 3% Cost of Living increase effective 07/01/2021

Office	\$ 137,400.48	\$ 4,122.01
Field	\$ 163,779.94	\$ 4,913.40
Officer.	\$ 80,590.15	\$ 2,417.70
	\$ 381,770.56	\$ 11,453.12

SPSt. Cyr  
9/24/2021

Updated  
9/21/2021

FUTA	SUTA	Total Tax	Health	Dental	Retirement	HRA	Total Benefit	Total Projected
\$ 42.00	\$ 56.00	\$ 3,938.73	\$ 6,165.60	\$ 352.44	\$ 1,506.17	\$ 1,500.00	\$ 9,524.21	\$ 63,668.52
\$ 42.00	\$ 56.00	\$ 5,932.19	\$ 6,263.94	\$ 352.44	\$ 2,287.92	\$ 1,500.00	\$ 10,404.30	\$ 92,600.35
		\$ (49.87)			\$ (19.56)		\$ (19.56)	\$ (721.39)
\$ 42.00	\$ 56.00	\$ 4,323.70	\$ 5,855.46	\$ 352.44	\$ 1,657.14	\$ 1,500.00	\$ 9,365.04	\$ 68,926.58
		\$ -			\$ -		\$ -	\$ -
\$ 42.00	\$ 56.00	\$ 2,394.04	\$ -	\$ -	\$ 900.41	\$ 1,500.00	\$ 2,400.41	\$ 34,808.01
		\$ -		\$ -	\$ -		\$ -	\$ -
\$ 42.00	\$ 56.00	\$ 6,448.10	\$ 10,925.82	\$ 352.44	\$ 2,490.24	\$ 1,500.00	\$ 15,268.50	\$ 104,724.45
\$ 42.00	\$ 56.00	\$ 2,943.16	\$ 5,045.40	\$ 352.44	\$ -	\$ 1,500.00	\$ 6,897.84	\$ 47,032.62
\$ 42.00	\$ 56.00	\$ 4,787.71	\$ 6,588.48	\$ 352.44	\$ -	\$ 1,500.00	\$ 8,440.92	\$ 74,531.97
\$ 42.00	\$ 56.00	\$ 2,678.25	\$ 5,247.72	\$ 352.44	\$ 1,011.86	\$ 1,500.00	\$ 8,112.02	\$ 44,519.01
		\$ 696.15						\$ 696.15
\$ 336.00	\$ 448.00	\$ 34,092.14	\$ 46,092.42	\$ 2,467.08	\$ 9,834.16	\$ 12,000.00	\$ 70,393.66	\$ 530,786.26

PROFORMA Adjustment	
Projected Tax	\$ 34,092.14
2019 Actual Tax	\$ 28,148.80
	\$ 5,943.34

2019 O&M Wage/Benefit Cost

Audit Issue 10

Department	Gross Wage	SS Tax	MEDI	FUTA	SUTA	Total Tax	Health	Dental	Retirement	HRA	Total Benefit	Total Employee Cost
Office	\$ 47,443.47	\$ 2,912.41	\$ 681.13	\$ 42.00	\$ 56.00	\$ 3,691.54	\$ 6,101.22	\$ 349.02	\$ 1,404.72		\$ 7,854.96	\$ 58,989.97
Field	\$ 71,886.01	\$ 4,435.28	\$ 1,037.28	\$ 42.00	\$ 56.00	\$ 5,570.56	\$ 6,179.04	\$ 349.02	\$ 2,141.64		\$ 8,669.70	\$ 86,126.27
Office	\$ 21,511.35	\$ 1,294.04	\$ 302.64	\$ 42.00	\$ 52.44	\$ 1,691.12	\$ 1,630.20	\$ 115.77	\$ 626.85	\$ 750.00	\$ 3,122.82	\$ 26,325.29
Field	\$ 52,066.97	\$ 3,206.50	\$ 749.91	\$ 42.00	\$ 56.00	\$ 4,054.41	\$ 5,792.28	\$ 349.02	\$ 1,547.02		\$ 7,688.32	\$ 63,809.70
Field	\$ 26,788.56	\$ 1,646.39	\$ 385.04	\$ 42.00	\$ 56.02	\$ 2,129.45	\$ 3,087.69	\$ 231.54	\$ 803.68		\$ 4,122.91	\$ 33,040.92
Office	\$ 3,276.20	\$ 196.73	\$ 46.01	\$ 19.04	\$ 6.35	\$ 268.13	\$ -	\$ -	\$ 87.69		\$ 87.69	\$ 3,632.02
Field	\$ 9,215.50	\$ 571.36	\$ 133.62	\$ 42.00	\$ 36.88	\$ 783.86	\$ 398.61	\$ -	\$ 232.49		\$ 631.10	\$ 10,630.46
President	\$ 78,242.86	\$ 3,868.12	\$ 904.64	\$ 42.00	\$ 56.00	\$ 4,870.76	\$ 10,623.54	\$ 349.02	\$ 2,332.20	\$ 300.00	\$ 13,604.76	\$ 96,718.38
Field	\$ 4,045.00	\$ 250.79	\$ 58.65	\$ 24.27	\$ 8.09	\$ 341.80	\$ -	\$ -	\$ -		\$ -	\$ 4,386.80
Office	\$ 58,283.04	\$ 2,935.99	\$ 686.64	\$ 42.00	\$ 56.00	\$ 3,720.63	\$ 6,376.32	\$ 349.02	\$ -		\$ 6,725.34	\$ 68,729.01
Field	\$ 12,594.75	\$ 777.51	\$ 181.84	\$ 42.00	\$ 25.19	\$ 1,026.54	\$ -	\$ 58.74	\$ 367.34		\$ 426.08	\$ 14,047.37
	\$ 385,353.71	\$ 22,095.12	\$ 5,167.40	\$ 421.31	\$ 464.97	\$ 28,148.80	\$ 40,188.90	\$ 2,151.15	\$ 9,543.63	\$ 1,050.00	\$ 52,933.68	\$ 466,436.19

Proforma Adjustment	
Projected Benefit	\$ 70,393.66
2019 Actual Benefit	\$ 52,933.68
Adjustment	\$ 17,459.98

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**REQUEST FOR CHANGE IN RATES**  
**ENERGY DATA REQUESTS – T 3**

**Date Received: 10/28/2021**  
**Request No. Energy 3-3**

**Date of Response: 11/08/21**  
**Witness: Leah Valladares**

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**ENERGY 3-3**

**Re: HRA in O&M Wages Expenses schedules in Response to Staff 1-4 and Energy 2-18.**

According to the Energy Audit Staff report, p. 78: “This [HRA] benefit offers up to \$1,500 to cover out of pocket expenses during the plan year which runs July 1 through June 30. This is a reimbursement benefit in which the employee is reimbursed for their out-of-pocket expenses.” The O&M Wages Expenses schedules, however, indicate that the full, \$1,500 HRA amount allowed was spent on each employee, and that total HRA expenditures for the year totaled \$12,000.

Does HRA, account, 926.03, incur a charge only when an employee receives reimbursement? If so, please provide a corrected O&M Wages Expenses schedule to reflect the actual reimbursements made during 2020 (Energy requests 2020 because the HRA benefit applied during only part of the 2019 test year).

If not, please explain, from an accounting perspective, how the HRA benefit is applied.

**RESPONSE:**

The HRA, account, 926.03, only incurs a charge when an employee receives reimbursement.

Attached is an actual O&M Wages Expense schedule for 2020. The schedule submitted by the Company in Staff 1-4 and Energy 2-18 is a projected schedule not actual. In the projected schedule, the Company applied the full amount of the HRA Benefit of \$1,500.00 for each employee to cover the expense in the event each employee submitted a claim for the full benefit. The Company agrees that it is appropriate to consider known and measurable changes to employee benefit costs in the 12 month period subsequent to the test year. However, any adjustment to the Company’s revenue requirement should be made based on the total employee costs paid in 2020.



2020 O&M Actual Wage/Benefit Cost														
Active/In Active	#	Departme nt	Gross Wage	SS Tax	MEDI	FUTA	SUTA	Total Tax	Health	Dental	Retirement	HRA	Total Benefit	Total Employee Cost
Active	1	Office	\$ 47,028.63	\$ 2,895.40	\$ 677.15	\$ 42.00	\$ 41.50	\$ 3,656.05	\$ 6,383.70	\$ 352.56	\$ 1,339.40	\$ 369.48	\$ 8,445.14	\$ 59,129.82
Active	2	Field	\$ 69,490.43	\$ 4,233.98	\$ 990.20	\$ 42.00	\$ 28.00	\$ 5,294.18	\$ 6,484.26	\$ 352.56	\$ 1,980.12	\$ 903.14	\$ 9,720.08	\$ 84,504.69
Active	3	Field	\$ 49,851.72	\$ 3,003.98	\$ 702.54	\$ 42.00	\$ 42.30	\$ 3,790.82	\$ 6,061.98	\$ 352.56	\$ 1,393.67		\$ 7,808.21	\$ 61,450.75
Active	4	Office	\$ 35,309.06	\$ 2,139.59	\$ 500.39	\$ 42.00	\$ 63.60	\$ 2,745.58	\$ -	\$ -	\$ 981.31		\$ 981.31	\$ 39,035.95
active	6	Field	\$ 30,524.63	\$ 1,814.82	\$ 424.43	\$ 42.00	\$ 139.14	\$ 2,420.39	\$ 2,987.26	\$ (0.08)	\$ 783.12			
Active	5	President	\$ 82,887.73	\$ 4,090.93	\$ 956.75	\$ 42.00	\$ 28.00	\$ 5,117.68	\$ 11,468.64	\$ 352.56	\$ 1,925.03	\$ 199.99	\$ 13,946.22	\$ 101,951.63
Active	7	Field	\$ 43,834.07	\$ 2,623.28	\$ 613.51	\$ 42.00	\$ 52.07	\$ 3,330.86	\$ 5,045.40	\$ 352.56	\$ -		\$ 5,397.96	\$ 52,562.89
Active	8	Office	\$ 61,404.28	\$ 3,100.95	\$ 725.22	\$ 42.00	\$ 28.00	\$ 3,896.17	\$ 6,994.32	\$ 352.56	\$ -		\$ 7,346.88	\$ 72,647.33
Inactive	9	Field	\$ 1,596.00	\$ 97.69	\$ 22.85	\$ 9.45	\$ 3.19	\$ 133.18	\$ -	\$ -	\$ 34.86		\$ 34.86	\$ 1,764.04
			\$ 421,926.55	\$ 24,000.62	\$ 5,613.04	\$ 345.45	\$ 425.80	\$ 30,384.91	\$ 45,425.56	\$ 2,115.28	\$ 8,437.51	\$ 1,472.61	\$ 53,680.66	\$ 473,047.10
Adjustment to remove														
Employee #9			\$ 1,596.00	\$ 97.69	\$ 22.85	\$ 9.45	\$ 3.19	\$ 133.18	\$ -	\$ -	\$ 34.86	\$ -	\$ 34.86	\$ 1,764.04
Total after Adjustment			\$ 420,330.55	\$ 23,902.93	\$ 5,590.19	\$ 336.00	\$ 422.61	\$ 30,251.73	\$ 45,425.56	\$ 2,115.28	\$ 8,402.65	\$ 1,472.61	\$ 53,645.80	\$ 471,283.06

Reconciled to F-58

2020 Accued PR	\$ (6,881.10)		\$ (6,881.10)
2020 Milage	\$ (802.87)		\$ (802.87)
2020 F58	\$ 414,242.58		\$ 465,363.13

O&M Wages Expenses

Employee	Department	Gross Wage	Adjustment #1	2019 Adjusted to Full Year	Adjustment #2	Adjustment #3	Gross wages after Adj 2 & 3	Adjustment #4	Total Projected Gross Wages	FICA	FUTA	SUTA	Total Tax	Health	Dental	Retirement	HRA	Total Benefit	Total Projected
1	Office Staff	\$ 47,443.47		\$ 47,443.47		\$ 1,423.30	\$ 48,866.77	\$ 1,466.00	\$ 50,332.78	\$ 3,850.46	\$ 42.00	\$ 56.00	\$ 3,948.46	\$ 6,383.70	\$ 352.56	\$ 1,509.98	\$ 1,500.00	\$ 9,746.24	\$ 64,027.48
2	Field Supervisor	\$ 71,886.01		\$ 71,886.01		\$ 2,156.58	\$ 74,042.59	\$ 2,221.28	\$ 76,263.87	\$ 5,834.19	\$ 42.00	\$ 56.00	\$ 5,932.19	\$ 6,484.26	\$ 352.56	\$ 2,287.92	\$ 1,500.00	\$ 10,624.74	\$ 92,820.79
3	Office Staff	\$ 21,511.35		\$ 21,511.35	\$ (21,511.35)		\$ -	\$ -	\$ -	\$ -			\$ -		\$ -			\$ -	\$ -
4	Field Staff	\$ 52,066.97		\$ 52,066.97		\$ 1,562.01	\$ 53,628.98	\$ 1,608.87	\$ 55,237.85	\$ 4,225.70	\$ 42.00	\$ 56.00	\$ 4,323.70	\$ 6,061.98	\$ 352.56	\$ 1,657.14	\$ 1,500.00	\$ 9,571.68	\$ 69,133.22
5	Field Staff	\$ 26,788.56		\$ 26,788.56	\$ (26,788.56)		\$ -	\$ -	\$ -	\$ -			\$ -		\$ -			\$ -	\$ -
6	Office Staff	\$ 3,276.20	\$ 25,117.53	\$ 28,393.73		\$ 851.81	\$ 29,245.55	\$ 877.37	\$ 30,122.91	\$ 2,304.40	\$ 42.00	\$ 56.00	\$ 2,402.40	\$ -	\$ -	\$ 903.69	\$ 1,500.00	\$ 2,403.69	\$ 34,929.00
7	Field Staff	\$ 9,215.50		\$ 9,215.50	\$ (9,215.50)		\$ -	\$ -	\$ -	\$ -			\$ -		\$ -			\$ -	\$ -
8	President	\$ 78,242.86		\$ 78,242.86		\$ 2,347.29	\$ 80,590.15	\$ 2,417.70	\$ 83,007.85	\$ 6,350.10	\$ 42.00	\$ 56.00	\$ 6,448.10	\$ 11,468.64	\$ 352.56	\$ 2,490.24	\$ 1,500.00	\$ 15,811.44	\$ 105,267.39
9	Field Staff	\$ 4,045.00	\$ 31,011.67	\$ 35,056.67		\$ 1,051.70	\$ 36,108.37	\$ 1,083.25	\$ 37,191.62	\$ 2,845.16	\$ 42.00	\$ 56.00	\$ 2,943.16	\$ 5,045.40	\$ 352.44	\$ -	\$ 1,500.00	\$ 6,897.84	\$ 47,032.62
10	Utility Manger	\$ 58,283.04		\$ 58,283.04		\$ 1,748.49	\$ 60,031.53	\$ 1,800.95	\$ 61,832.48	\$ 4,730.18	\$ 42.00	\$ 56.00	\$ 4,828.18	\$ 6,994.32	\$ 352.56	\$ -	\$ 1,500.00	\$ 8,846.88	\$ 75,507.54
11	Field Staff	\$ 12,594.75	\$ 20,151.60	\$ 32,746.35			\$ 32,746.35	\$ 982.39	\$ 33,728.74	\$ 2,580.25	\$ 42.00	\$ 56.00	\$ 2,678.25	\$ 2,987.26	\$ 352.56	\$ 1,011.86	\$ 1,500.00	\$ 5,851.68	\$ 42,258.67
On Call	Field Staff					\$ 9,100.00	\$ 9,100.00	\$ -	\$ 9,100.00	\$ 696.15			\$ 696.15					\$ 696.15	\$ 696.15
		\$ 385,353.71	\$ 76,280.80	\$ 461,634.51	\$ (57,515.41)	\$ 11,141.18	\$ 424,360.28	\$ 12,457.81	\$ 436,818.09	\$ 33,416.58	\$ 336.00	\$ 448.00	\$ 34,200.58	\$ 45,425.56	\$ 2,467.80	\$ 9,860.82	\$ 12,000.00	\$ 69,754.18	\$ 531,672.85

Adjustments

#1

Gross up employee to reflect 52 weeks wages		(div gross wage by number of weeks employed, *52)
2019 Wages	52 week of wages	less 2019 wages
6 \$ 3,276.20	\$ 28,393.73	\$ 25,117.53
9 \$ 4,045.00	\$ 35,056.67	\$ 31,011.67
11 \$ 12,594.75	\$ 32,746.35	\$ 20,151.60

PROFORMA Adjustment	
Projected Wage	\$ 436,818.09
2019 Gross Wage	\$ 385,353.71
Adjustment	\$ 51,464.38

PROFORMA Adjustment	
Projected Tax	\$ 34,200.58
2019 Actual Tax	\$ 28,148.80
	\$ 6,051.78

#2

Removal of inactive employees		(Note: Employee 11 was replaced in 2020)
3 \$	21,511.35	
5 \$	26,788.56	
7 \$	9,215.50	

#3

Wage increase of 3% Cost of Living increase 07/01/2020			
Office	\$ 134,120.24	\$	4,023.61
Field	\$ 159,009.65	\$	4,770.29
Officer	\$ 78,242.86	\$	2,347.29
	\$ 371,372.75	\$	11,141.18

Field staff members who are on call for the week/day will receive a \$25.00 a day stipend for each day they are on call. \$25 x 7= \$175 x 52 = \$9,100 per year cost

#4

Wage increase of 3% Cost of Living increase effective 07/01/2021			
Office	\$ 138,143.85	\$	4,144.32
Field	\$ 163,779.94	\$	4,913.40
Officer	\$ 80,590.15	\$	2,417.70
	\$ 382,513.93	\$	11,475.42

**DW 20-187**  
**LAKES REGION WATER COMPANY, INC.**  
**Request for Change in Rates**  
**NH Department of Energy (Department) Data Requests – Set Tech Session 2**

**Date Received: 12/02/2021**  
**Request No. Department 2-1**

**Date of Response: 12/10/21**  
**Witness: Leah Valladares**

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**Department TS 2-1**

**Re: \$633,000 CoBank Loan approved by Order 26,447, issued January 28, 2021, in DW 19-135, please provide the following:**

- a) Loan terms, including the actual or expected final: settlement date; amount borrowed; interest rate; whether rate is, or will, be fixed or variable; payment frequency; term; and termination date.
- b) A schedule that shows how the loan funds were/will be distributed, by amount, among the capital projects proposed in DW 19-135 and otherwise, and the actual or anticipated date of completion for each project. In instances where the final project amount exceeds the amount of the loan proceeds applied, please indicate that difference as well as how that difference was funded by the Company, i.e., internal cash, capital injection by the shareholder, other loan, etc.
- c) A schedule of fixed assets retired due to their replacement from projects funded by the loan. For each asset, please include the cost, accumulated depreciation, and 2021 depreciation expense, and, if applicable, any sale proceeds.
- d) A copy of the executed loan agreement.

**RESPONSE:**

- A. Attached please find Schedule 2-1a showing the Cobank T06 repayment / amortization schedule. The interest rate for T06 is a fixed rate of 4.4%. The T06 loan was converted to a fixed rate loan on 12/02/2021 following the technical session to avoid the risk of future interest rate increases.
- B. Schedule 2-1b entitled “CoBank Loan Funds Allocation” shows the use of T06 loan funds for each of the projects approved in DW 19 – 135.
- C. Schedule 2-1c entitled “Schedule of Fixed Assets Retired from Project Replacement” shows fixed assets retired as part of the approved projects. Please note Dockham Shores was added to the schedule and placed in service in 2018. The CoBank loan funds were used to reimburse the Company for Internal funds spent on the project, thereby reducing the customer rate impact to the Company’s capital structure.
- D. See Attached Multiple Advance Term Promissory Note “T06” dated March 11, 2021 and approved by CoBank on April 28, 2021.

**Customer Name: Lake Region Water Company Inc.**

Loan Type: LTF

Rate: 4.4%

Facility/Loan Maturity Date: 4/20/2042

**Interest calculations are for estimating purposes only**

Due Date	Remaining Principal Balance	Principal Payment	Interest Payment
	633,000.00		
01/20/22	633,000.00	0.00	2,321.00
02/22/22	633,000.00	0.00	2,398.37
03/21/22	633,000.00	0.00	2,166.26
04/20/22	633,000.00	0.00	2,398.37
05/20/22	631,328.33	1,671.67	2,321.00
06/20/22	629,727.69	1,600.64	2,395.91
07/20/22	628,044.02	1,683.67	2,312.72
08/22/22	626,430.94	1,613.08	2,383.50
09/20/22	624,811.75	1,619.19	2,377.62
10/20/22	623,110.06	1,701.69	2,294.74
11/21/22	621,478.28	1,631.78	2,364.84
12/20/22	619,764.37	1,713.91	2,282.75
01/20/23	618,119.91	1,644.46	2,352.19
02/20/23	616,469.23	1,650.68	2,345.81
03/20/23	614,586.26	1,882.97	2,113.53
04/20/23	612,922.19	1,664.07	2,332.97
05/22/23	611,176.90	1,745.29	2,251.25
06/20/23	609,499.91	1,676.99	2,320.16
07/20/23	607,742.07	1,757.84	2,238.72
08/21/23	606,052.07	1,690.00	2,306.75
09/20/23	604,355.66	1,696.41	2,300.40
10/20/23	602,578.96	1,776.70	2,219.91
11/20/23	600,869.40	1,709.56	2,287.23
12/20/23	599,079.92	1,789.48	2,207.16
01/22/24	597,357.09	1,722.83	2,274.00
02/20/24	595,627.74	1,729.35	2,267.74
03/20/24	593,746.24	1,881.50	2,115.19
04/22/24	592,003.21	1,743.03	2,254.00
05/20/24	590,181.22	1,821.99	2,175.16
06/20/24	588,424.68	1,756.54	2,240.36
07/22/24	586,589.57	1,835.11	2,161.63
08/20/24	584,819.42	1,770.15	2,227.24
09/20/24	583,042.57	1,776.85	2,219.92
10/21/24	581,187.72	1,854.85	2,141.95
11/20/24	579,397.10	1,790.62	2,206.59
12/20/24	577,528.89	1,868.21	2,128.62
01/20/25	575,724.41	1,804.48	2,192.53
02/20/25	573,913.10	1,811.31	2,185.54

03/20/25	571,884.49	2,028.61	1,968.27
04/21/25	570,058.62	1,825.87	2,171.52
05/20/25	568,156.17	1,902.45	2,094.67
06/20/25	566,316.18	1,839.99	2,157.10
07/21/25	564,400.00	1,916.18	2,080.77
08/20/25	562,545.78	1,854.22	2,143.13
09/22/25	560,684.53	1,861.25	2,135.73
10/20/25	558,747.71	1,936.82	2,060.62
11/20/25	556,872.07	1,875.64	2,121.53
12/22/25	554,921.26	1,950.81	2,046.22
01/20/26	553,031.13	1,890.13	2,107.54
02/20/26	551,133.83	1,897.30	2,099.77
03/20/26	549,027.27	2,106.56	1,890.51
04/20/26	547,114.80	1,912.47	2,085.09
05/20/26	545,128.22	1,986.58	2,010.53
06/22/26	543,200.98	1,927.24	2,070.04
07/20/26	541,200.04	2,000.94	1,996.69
08/20/26	539,257.92	1,942.12	2,055.19
09/21/26	537,308.44	1,949.48	2,047.70
10/20/26	535,285.90	2,022.54	1,974.89
11/20/26	533,321.37	1,964.53	2,032.84
12/21/26	531,284.21	2,037.16	1,960.07
01/20/27	529,304.52	1,979.69	2,017.96
02/22/27	527,317.32	1,987.20	2,010.07
03/22/27	525,129.25	2,188.07	1,809.70
04/20/27	523,126.24	2,003.01	1,995.27
05/20/27	521,051.70	2,074.54	1,922.78
06/21/27	519,033.23	2,018.47	1,979.03
07/20/27	516,943.68	2,089.55	1,908.06
08/20/27	514,909.66	2,034.02	1,963.49
09/20/27	512,867.92	2,041.74	1,955.66
10/20/27	510,755.77	2,112.15	1,885.26
11/22/27	508,698.30	2,057.47	1,940.10
12/20/27	506,570.85	2,127.45	1,870.51
01/20/28	504,497.52	2,073.33	1,924.28
02/21/28	502,416.34	2,081.18	1,916.30
03/20/28	500,204.45	2,211.89	1,785.87
04/20/28	498,107.00	2,097.45	1,900.36
05/22/28	495,940.73	2,166.27	1,831.26
06/20/28	493,827.12	2,113.61	1,884.62
07/20/28	491,645.15	2,181.97	1,815.61
08/21/28	489,515.27	2,129.88	1,867.86
09/20/28	487,377.32	2,137.95	1,859.92
10/20/28	485,171.70	2,205.62	1,792.02
11/20/28	483,017.29	2,154.41	1,843.38
12/20/28	480,795.68	2,221.61	1,776.07
01/22/29	478,624.69	2,170.99	1,826.84

02/20/29	476,445.48	2,179.21	1,819.03
03/20/29	474,083.31	2,362.17	1,635.56
04/20/29	471,886.89	2,196.42	1,801.73
05/21/29	469,624.47	2,262.42	1,735.36
06/20/29	467,411.16	2,213.31	1,784.88
07/20/29	465,132.33	2,278.83	1,718.98
08/20/29	462,901.99	2,230.34	1,767.63
09/20/29	460,663.21	2,238.78	1,759.06
10/22/29	458,359.64	2,303.57	1,694.30
11/20/29	456,103.64	2,256.00	1,742.59
12/20/29	453,783.35	2,320.29	1,677.61
01/21/30	451,510.02	2,273.33	1,724.73
02/20/30	449,228.07	2,281.95	1,716.28
03/20/30	446,772.75	2,455.32	1,542.65
04/22/30	444,472.86	2,299.89	1,698.48
05/20/30	442,109.92	2,362.94	1,635.63
06/20/30	439,792.36	2,317.56	1,680.60
07/22/30	437,412.26	2,380.10	1,617.95
08/20/30	435,076.89	2,335.37	1,663.42
09/20/30	432,732.68	2,344.21	1,653.88
10/21/30	430,326.70	2,405.98	1,592.13
11/20/30	427,964.49	2,362.21	1,636.34
12/20/30	425,541.02	2,423.47	1,574.69
01/20/31	423,160.68	2,380.34	1,617.95
02/20/31	420,771.32	2,389.36	1,608.84
03/20/31	418,218.62	2,552.70	1,445.52
04/21/31	415,810.54	2,408.08	1,590.51
05/20/31	413,342.50	2,468.04	1,530.53
06/20/31	410,915.94	2,426.56	1,571.84
07/21/31	408,429.96	2,485.98	1,512.33
08/20/31	405,984.79	2,445.17	1,553.57
09/22/31	403,530.35	2,454.44	1,543.91
10/20/31	401,017.29	2,513.06	1,485.91
11/20/31	398,544.03	2,473.26	1,525.24
12/22/31	396,012.69	2,531.34	1,467.08
01/20/32	393,520.47	2,492.22	1,506.94
02/20/32	391,018.80	2,501.67	1,496.79
03/22/32	388,412.08	2,606.72	1,391.76
04/20/32	385,891.06	2,521.02	1,478.34
05/20/32	383,313.32	2,577.74	1,420.79
06/21/32	380,772.98	2,540.34	1,458.31
07/20/32	378,176.48	2,596.50	1,402.38
08/20/32	375,616.68	2,559.80	1,438.90
09/20/32	373,047.18	2,569.50	1,429.11
10/20/32	370,422.35	2,624.83	1,373.81
11/22/32	367,833.17	2,589.18	1,409.59
12/20/32	365,189.22	2,643.95	1,355.36

01/20/33	362,580.21	2,609.01	1,389.80
02/21/33	359,961.32	2,618.89	1,379.84
03/21/33	357,200.52	2,760.80	1,238.27
04/20/33	354,561.24	2,639.28	1,360.14
05/20/33	351,868.63	2,692.61	1,306.19
06/20/33	349,209.15	2,659.48	1,339.44
07/20/33	346,496.91	2,712.24	1,286.61
08/22/33	343,817.08	2,679.83	1,319.14
09/20/33	341,127.09	2,689.99	1,309.56
10/20/33	338,385.22	2,741.87	1,257.05
11/21/33	335,674.66	2,710.56	1,288.47
12/20/33	332,912.80	2,761.86	1,237.43
01/20/34	330,181.49	2,731.31	1,267.78
02/20/34	327,439.85	2,741.64	1,257.37
03/20/34	324,567.75	2,872.10	1,126.94
04/20/34	321,804.83	2,762.92	1,236.42
05/22/34	318,992.11	2,812.72	1,186.36
06/20/34	316,208.07	2,784.04	1,215.85
07/20/34	313,374.83	2,833.24	1,165.89
08/21/34	310,569.50	2,805.33	1,193.92
09/20/34	307,753.54	2,815.96	1,183.58
10/20/34	304,889.30	2,864.24	1,134.96
11/20/34	302,051.82	2,837.48	1,161.85
12/20/34	299,166.68	2,885.14	1,114.11
01/22/35	296,307.52	2,859.16	1,140.21
02/20/35	293,437.52	2,870.00	1,130.01
03/20/35	290,449.06	2,988.46	1,010.88
04/20/35	287,556.87	2,892.19	1,107.42
05/21/35	284,618.57	2,938.30	1,061.09
06/20/35	281,704.29	2,914.28	1,085.57
07/20/35	278,744.54	2,959.75	1,039.68
08/20/35	275,808.00	2,936.54	1,063.01
09/20/35	272,860.34	2,947.66	1,051.82
10/22/35	269,868.15	2,992.19	1,007.34
11/20/35	266,897.98	2,970.17	1,030.18
12/20/35	263,883.94	3,014.04	985.52
01/21/36	260,891.10	2,992.84	1,006.83
02/20/36	257,886.91	3,004.19	995.80
03/20/36	254,808.31	3,078.60	921.04
04/21/36	251,781.08	3,027.23	972.59
05/20/36	248,711.61	3,069.47	930.60
06/20/36	245,661.28	3,050.33	949.47
07/21/36	242,569.37	3,091.91	907.84
08/20/36	239,495.77	3,073.60	926.62
09/22/36	236,410.52	3,085.25	914.56
10/20/36	233,284.69	3,125.83	874.76
11/20/36	230,175.91	3,108.78	891.15

12/22/36	227,027.21	3,148.70	851.20
01/20/37	223,894.73	3,132.48	868.26
02/20/37	220,750.37	3,144.36	855.59
03/20/37	217,513.15	3,237.22	762.76
04/20/37	214,344.62	3,168.53	831.65
05/20/37	211,137.88	3,206.74	793.29
06/22/37	207,945.19	3,192.69	807.42
07/20/37	204,714.98	3,230.21	770.66
08/20/37	201,497.95	3,217.03	783.14
09/21/37	198,268.74	3,229.21	770.93
10/20/37	195,003.05	3,265.69	734.88
11/20/37	191,749.23	3,253.82	746.43
12/21/37	188,459.64	3,289.59	710.63
01/20/38	185,181.02	3,278.62	722.10
02/22/38	181,889.98	3,291.04	709.24
03/22/38	178,519.78	3,370.20	630.91
04/20/38	175,203.50	3,316.28	685.05
05/20/38	171,853.24	3,350.26	650.11
06/21/38	168,511.71	3,341.53	658.91
07/20/38	165,136.91	3,374.80	626.05
08/20/38	161,769.93	3,366.98	633.52
09/20/38	158,390.19	3,379.74	620.75
10/20/38	154,978.28	3,411.91	588.61
11/22/38	151,572.81	3,405.47	595.12
12/20/38	148,135.90	3,436.91	564.51
01/20/39	144,704.50	3,431.40	569.25
02/21/39	141,260.10	3,444.40	556.24
03/21/39	137,750.86	3,509.24	491.84
04/20/39	134,280.11	3,470.75	530.50
05/20/39	130,779.80	3,500.31	500.42
06/20/39	127,282.64	3,497.16	503.64
07/20/39	123,756.67	3,525.97	474.82
08/22/39	120,232.90	3,523.77	477.09
09/20/39	116,695.78	3,537.12	464.59
10/20/39	113,131.00	3,564.78	436.10
11/21/39	109,566.97	3,564.03	436.92
12/20/39	105,976.04	3,590.93	410.46
01/20/40	102,384.90	3,591.14	409.87
02/20/40	98,780.16	3,604.74	396.26
03/20/40	95,137.61	3,642.55	358.50
04/20/40	91,505.41	3,632.20	368.92
05/21/40	87,848.26	3,657.15	343.96
06/20/40	84,188.43	3,659.83	341.78
07/20/40	80,504.45	3,683.98	317.19
08/20/40	76,816.81	3,687.64	313.58
09/20/40	73,115.19	3,701.62	299.61
10/22/40	69,390.61	3,724.58	276.69



## Department TS 2-1a

11/20/40	65,660.85	3,729.76	272.47
12/20/40	61,908.94	3,751.91	249.42
01/21/41	58,150.83	3,758.11	243.28
02/20/41	54,378.49	3,772.34	229.51
03/20/41	50,571.91	3,806.58	194.86
04/22/41	46,770.85	3,801.06	200.45
05/20/41	42,949.68	3,821.17	181.25
06/20/41	39,119.74	3,829.94	171.60
07/22/41	35,270.51	3,849.23	152.34
08/20/41	31,411.47	3,859.04	143.51
09/20/41	27,537.82	3,873.65	127.98
10/21/41	23,646.12	3,891.70	109.97
11/20/41	19,743.04	3,903.08	99.10
12/20/41	15,822.76	3,920.28	81.46
01/20/42	11,890.05	3,932.71	69.05
02/20/42	7,942.43	3,947.62	54.18
03/20/42	3,976.94	3,965.49	36.35
04/20/42	0.00	3,976.94	13.00

CoBank Loans Fund  
Allocation

Department TS 2-1b

Project	Description	Date Placed in Service	Completed Project Cost	Approved Funded Amount	Difference	Left to Complete	Projected Completion	Cobank T06 Funds Used	Internal Funds Used	Note
1	Dockham Shores Pumpstation	Pumpstation Replacement	12/31/2018	\$ 274,906.00	\$ -	\$ -	\$ -	\$ 214,906.00	\$ -	Company reimbursed from Internal Funds used in 2018- Approved DW 19-135 & \$60,000 was funded by Cobank T04 Loan approved DW 16-619
2	Wildwood Pumpstation	Pumpstation Replacement	5/31/2021	\$ 272,372.55	\$ 260,000.00	\$ 12,372.55	\$ -	\$ 260,000.00	\$ 12,372.55	Approval DW 19-135
3	Robin Lane Main Replacement	562' Water Main and 3 Services Replaced	7/31/2021	\$ 80,813.18	\$ 66,000.00	\$ 14,813.18	\$ 12,050.00 Paving in Spring 2022	\$ 66,000.00	\$ 14,813.18	Approved DW 19-135 -\$12,050 is an estimated amount for paving.
4	Paradise Shores Rd Main Replacement	1000' Water Main to be replaced		\$ 18,750.00	\$ 92,000.00	\$ (73,250.00)	\$ 92,000.00 Spring 2022	\$ 92,094.00		Approved DW 19-135 - Amount was drawn to close out loan
5	Glen Forest Dr	283' Water Main and 2 Services Replaced	7/31/2021	\$ 42,742.00	\$ -	\$ -	\$ 12,050.00 Paving in Spring 2022		\$ 42,742.00	Glen Forest is connected to Robin Lane. The Company decided to replace the aging infrastructure at the same time.
6	Sunrise Dr	475' Water Main and 6 Services Replaced	7/31/2021	\$ 68,572.65	\$ -	\$ -	\$ 12,050.00 Paving in Spring 2022		\$ 68,572.65	Sunrise Dr. is connected to Robin Lane. The Company decided to replace the aging infrastructure at the same time.
								\$ 633,000.00	\$ 138,500.38	

Schedule of Fixed Assets  
Retired from Project Replacement

Department TS 2-1c

Asset ID	Description	Service Date	Group	Cost FIN	Beginning Accumulated Depr.	2021 Depreciation	Ending Accumulated Depr.	Net Book Value	Disposal Date
<b>Location : 19- Wildwood</b>									
201819.002	1972 Well House & Pumps	7/1/1972	304- Structures & Impro.	\$ 47,144.00	\$ 47,144.00	\$ -	\$ 47,144.00	\$ -	5/31/2021
201819.003	2003 Bulkhead	7/1/2003	304- Structures & Impro.	\$ 4,207.00	\$ 1,787.80	\$ 43.80	\$ 1,831.60	\$ 2,375.40	5/31/2021
201819.004	2009 Walls/Insulation	7/1/2009	304- Structures & Impro.	\$ 1,984.00	\$ 545.90	\$ 20.65	\$ 566.55	\$ 1,417.45	5/31/2021
201819.005	2013 3" Gate Valve on Pressure Tank	7/1/2013	304- Structures & Impro.	\$ 1,649.00	\$ 577.10	\$ 34.35	\$ 611.45	\$ 1,037.55	5/31/2021
201819.006	2003 GASP Oil-less Compressor	1/7/2003	311- Pumps	\$ 1,711.00	\$ 1,711.00	\$ -	\$ 1,711.00	\$ -	5/31/2021
201819.007	2013 Pump, Motor & Ctrl Box	7/1/2013	311- Pumps	\$ 4,499.00	\$ 2,249.52	\$ 187.45	\$ 2,436.97	\$ 2,062.03	5/31/2021
201819.008	2013 Grundfos 5HP 40gpm Pump, Motor, Ctrl Box	7/1/2013	311- Pumps	\$ 1,430.00	\$ 823.82	\$ 59.60	\$ 883.42	\$ 546.58	5/31/2021
202019.002	Sump Pump MCI033V	6/9/2020	311- Pumps	\$ 297.45	\$ 14.87	\$ 14.87	\$ 29.74	\$ 267.71	5/31/2021
201819.009	1999 Treatment Control Valve	7/1/1999	320- Water Treatment Equip	\$ 1,859.00	\$ 1,399.90	\$ 27.65	\$ 1,427.55	\$ 431.45	5/31/2021
201819.010	2007 230V Chem 200 Inject Pump	7/1/2007	320- Water Treatment Equip	\$ 778.00	\$ 778.00	\$ -	\$ 778.00	\$ -	5/31/2021
201819.011	2010 (2) Impresssion Birm Filter (2017 Trmnt Tank)	7/1/2010	320- Water Treatment Equip	\$ 2,560.00	\$ 1,693.60	\$ 71.10	\$ 1,764.70	\$ 795.30	5/31/2021
<b>Total Fixed Assets Retired due to replacement from the Pumpstation Project.</b>				<b>\$ 68,118.45</b>	<b>\$ 58,725.51</b>	<b>\$ 459.47</b>	<b>\$ 59,184.98</b>	<b>\$ 8,933.47</b>	

**Location : 02- Paradise Shores**

197302.001	1973 Mains- 562' Robin Lane	7/1/1973	331- Mains	\$ 3,001.08	\$ 3,001.01	\$ -	\$ 3,001.01	\$ -	7/31/2021
197302.001	1973 Mains- 283' Glen Forest Lane	7/1/1973	331- Mains	\$ 1,511.22	\$ 1,511.22	\$ -	\$ 1,511.11	\$ -	7/31/2021
197302.001	1973 Mains- 475' Sunrise Dr	7/1/1973	331- Mains	\$ 2,536.50	\$ 2,536.50	\$ -	\$ 2,536.50	\$ -	7/31/2021
198702.S01	1987 Services-(4) Robin Lane	7/1/1987	331- Mains	\$ 920.00	\$ 920.00	\$ -	\$ 920.00	\$ -	7/31/2021
198702.S01	1987 Services-(2) Glen Forest	7/1/1987	331- Mains	\$ 460.00	\$ 460.00	\$ -	\$ 460.00	\$ -	7/31/2021
198702.S01	1987 Services-(6) Sunrise Dr	7/1/1987	331- Mains	\$ 1,380.00	\$ 1,380.00	\$ -	\$ 1,380.00	\$ -	7/31/2021
<b>Total Fixed Assets Retired due to replacement from the Water Main Projects in Paradise Shores.</b>				<b>\$ 9,808.80</b>	<b>\$ 9,808.73</b>	<b>\$ -</b>	<b>\$ 9,808.62</b>	<b>\$ -</b>	

Please NOTE: Below is retirements/depreciation from 2018- The Company Reimbursed itself for internal funds spent on this project.

Asset ID	Description	Service Date	Group	Cost FIN	Beginning Accumulated Depr.	2018 Depreciation	Ending Accumulated Depr.	Net Book Value	Disposal Date
<b>Location : 18- Dockham Shores</b>									
201718.003	Structures & Improvements	1/1/1988	304- Structures & Impro.	\$ 7,831.00	\$ 6,271.16	\$ 195.72	\$ 6,466.88	\$ 1,364.12	12/31/2018
201718.005	Generator Disconnect	6/21/2007	310- Power Gener.	\$ 1,606.00	\$ 1,606.00	\$ -	\$ 1,606.00	\$ -	12/31/2018
201718.006	Generator- Well Field	12/1/2014	310- Power Gener.	\$ 3,112.00	\$ 1,425.96	\$ 259.32	\$ 1,685.28	\$ 1,426.72	12/31/2018
201718.008	BW Controls	6/28/2008	311- Pumps	\$ 2,285.60	\$ 171.36	\$ 57.12	\$ 228.48	\$ 2,057.12	12/31/2018
201718.009	VFD Pump #1	1/1/2010	311- Pumps	\$ 3,450.06	\$ 3,133.75	\$ -	\$ 3,133.75	\$ 316.31	12/31/2018
201718.010	VFD Pumps #2	1/1/2010	311- Pumps	\$ 21,500.00	\$ 17,379.25	\$ -	\$ 17,379.25	\$ 4,120.75	12/31/2018
201718.011	Tank Monitoring Alarm	10/25/2012	311- Pumps	\$ 1,199.00	\$ 859.64	\$ 119.88	\$ 979.52	\$ 219.48	12/31/2018
201718.013	Well Pump #2	2/1/2016	311- Pumps	\$ 3,845.00	\$ 300.76	\$ 76.92	\$ 377.68	\$ 3,467.32	12/31/2018
201718.014	UFD Control	12/1/2016	311- Pumps	\$ 2,337.50	\$ 180.32	\$ 58.44	\$ 238.76	\$ 2,098.74	12/31/2018
201718.T10	Tank	1/1/1988	330- Tank	\$ 2,208.00	\$ 1,408.48	\$ 44.16	\$ 1,452.64	\$ 755.36	12/31/2018
201718.T11	TANK REFURBISH	6/30/2009	330- Tank	\$ 30,000.00	\$ 6,300.00	\$ 600.00	\$ 6,900.00	\$ 23,100.00	12/31/2018
201718.M20	1988 METERS	1/1/1988	334- Meters	\$ 3,724.00	\$ 3,724.00	\$ -	\$ 3,724.00	\$ -	12/31/2018
201718.M21	1998 METER READER	1/1/1988	334- Meters	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -	12/31/2018
<b>Total Fixed Assets Retired in 2018 due to replacement from the Pumpstation Project.</b>				<b>\$ 83,498.16</b>	<b>\$ 43,160.68</b>	<b>\$ 1,411.56</b>	<b>\$ 44,572.24</b>	<b>\$ 38,925.92</b>	



Loan No. 00086205T06

## **MULTIPLE ADVANCE TERM PROMISSORY NOTE**

**THIS MULTIPLE ADVANCE TERM PROMISSORY NOTE** (this “**Promissory Note**”) to the Credit Agreement dated March 11, 2021 (such agreement, as may be amended, hereinafter referred to as the “**Credit Agreement**”), is entered into as of March 11, 2021 between **COBANK, ACB**, a federally-chartered instrumentality of the United States (“**Lender**”) and **LAKES REGION WATER CO., INC.**, Moultonboro, New Hampshire, a corporation (together with its permitted successors and assigns, the “**Borrower**”). Capitalized terms not otherwise defined in this Promissory Note will have the meanings set forth in the Credit Agreement.

**SECTION 1. MULTIPLE ADVANCE TERM COMMITMENT.** On the terms and conditions set forth in the Credit Agreement and this Promissory Note, Lender agrees to make loans to the Borrower from time to time during the period set forth below in an aggregate principal amount not to exceed \$633,000.00 (the “**Commitment**”). Under the Commitment, amounts borrowed and later repaid may not be re-borrowed.

**SECTION 2. PURPOSE.** The purpose of the Commitment is to provide funding for system capital expenditures and closing costs for the four projects referenced in State of New Hampshire Public Utilities Commission Order Nos. 26,447 and 26,457 (collectively, the “**Authorizing Order**”), which authorized the long-term debt under this Promissory Note on the terms and conditions described in the Authorizing Order.

**SECTION 3. TERM.** The term of the Commitment will be from the date hereof, up to 12:00 p.m. Denver, Colorado time on April 30, 2022, or on such later date as Lender may, in its sole discretion, authorize in writing (the “**Term Expiration Date**”).

**SECTION 4. LIMITS ON ADVANCES, AVAILABILITY, ETC.** The loans will be made available as provided in Article 2 of the Credit Agreement.

**SECTION 5. INTEREST.** The Borrower agrees to pay interest on the unpaid balance of the loan(s) in accordance with the following interest rate option(s):

(A) **Weekly Quoted Variable Rate.** At a rate per annum equal at all times to the rate of interest established by Lender on the first Business Day of each week. The rate established by Lender will be effective until the first Business Day of the next week. Each change in the rate will be applicable to all balances subject to this option and information about the then current rate will be made available upon telephonic request.

(B) **Quoted Rate.** At a fixed rate per annum to be quoted by Lender in its sole discretion in each instance. Under this option, rates may be fixed on such balances and for such periods, as may be agreeable to Lender in its sole discretion in each instance, provided that: (1) the minimum fixed period will be 365 days; (2) amounts may be fixed in an amount not less than \$100,000.00; and (3) the maximum number of fixes in place at any one time will be five.

The Borrower will select the applicable rate option at the time it requests a loan hereunder and may, subject to the limitations set forth above, elect to convert balances bearing interest at the variable rate

**LAKES REGION WATER CO., INC.**  
Moultonboro, New Hampshire  
Promissory Note No. 00086205T06

option to one of the fixed rate options. If the Borrower fails to elect an interest rate option, interest will accrue at the variable interest rate option. Upon the expiration of any fixed rate period, interest will automatically accrue at the variable rate option unless the amount fixed is repaid or fixed for an additional period in accordance with the terms hereof. Notwithstanding the foregoing, rates may not be fixed for periods expiring after the maturity date of the loans and rates may not be fixed in such a manner as to cause the Borrower to have to break any fixed rate balance in order to pay any installment of principal. All elections provided for herein will be made telephonically or in writing and must be received by 12:00 p.m. Denver, Colorado time. Interest will be calculated on the actual number of days each loan is outstanding on the basis of a year consisting of 360 days and will be payable monthly in arrears by the 20th day of the following month or on such other day as Lender will require in a written notice to the Borrower ("**Interest Payment Date**").

**SECTION 6. PROMISSORY NOTE.** The Borrower promises to repay the unpaid principal balance of the loans in 240 consecutive, monthly installments, payable on the 20th day of each month, with the first installment due on May 20, 2022, and the last installment due on April 20, 2042. The amount of each installment will be the same principal amount that would be required to be repaid if the loan(s) were scheduled to be repaid in level payments of principal and interest and such schedule was calculated utilizing the rate of interest in effect on the Term Expiration Date. Principal due on the first payment date will constitute a month's amortization, regardless of any partial month's interest due in accordance with the provisions set forth herein.

In addition to the above, the Borrower promises to pay interest on the unpaid principal balance of the loans at the times and in accordance with the provisions set forth herein.

**SECTION 7. PREPAYMENT.** Subject to the broken funding surcharge provision of the Credit Agreement, the Borrower may, on one Business Day's prior written notice, prepay all or any portion of the loan(s). Unless otherwise agreed by Lender, all prepayments will be applied to principal installments in the inverse order of their maturity and to such balances, fixed or variable, as Lender will specify.

**SECTION 8. SECURITY.** The Borrower's obligations hereunder and, to the extent related hereto, under the Credit Agreement, will be secured as provided in Section 2.3 of the Credit Agreement.

**SECTION 9. FEES. INTENTIONALLY OMITTED.**

**SIGNATURE PAGE FOLLOWS**

LAKES REGION WATER CO., INC.  
Moultonboro, New Hampshire  
Promissory Note No. 00086205T06

**SIGNATURE PAGE TO PROMISSORY NOTE**

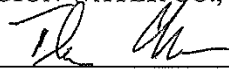
**IN WITNESS WHEREOF**, the parties have caused this Promissory Note to the Credit Agreement to be executed by their duly authorized officer(s).

**LAKES REGION WATER CO., INC.**

By:

Name:

Title:

  
\_\_\_\_\_  
*THOMAS MASON*  
\_\_\_\_\_  
*President*  
\_\_\_\_\_

**APPROVED**


***By Daphne at 1:02 pm, Apr 28, 2021***

**LAKES REGION WATER CO., INC.**  
Moultonboro, New Hampshire  
Promissory Note No. 00086205T06

**SIGNATURE PAGE TO PROMISSORY NOTE**

**IN WITNESS WHEREOF**, the parties have caused this Promissory Note to the Credit Agreement to be executed by their duly authorized officer(s).

**COBANK, ACB**

By:   
Name: Fidel Escalante  
Title: Assistant Corporate Secretary