

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



ANNUAL REPORT	SIGNED
ENTERED 3/29/11	DEM
CHECKED	
AUDITED 6/17/11	AL
SUMMARIZED 6/20/11	AL
CLOSED 6/20/11	AL

**Water Utilities - Classes A and B**

**ANNUAL REPORT  
OF**

**PENNICHUCK WATER WORKS, INC.**

(Exact Legal Name of Respondent)

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

FOR THE YEAR ENDED DECEMBER 31, 2010

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

Name Ms. Bonalyn J. Hartley  
Title VP Administration & Regulatory Affairs  
Address 25 Manchester Street  
Merrimack, NH 03054  
Telephone Number 603-913-2310

TABLE OF CONTENTS

CLASS A or B UTILITY

Schedule No.	Title of Schedule	Page
<b>A</b>	<b>General Corporate Information Schedules</b>	
A-1	General Instructions .....	1
A-2	Identity of Respondent .....	2
A-3	Oath .....	3
A-4	List of Officers and Directors .....	4
A-5	Shareholders and Voting Powers .....	5
A-6	List of Towns Served .....	6
A-7	Payments to Individuals .....	6
A-8	Management Fees and Expenses .....	8
A-9	Affiliation of Officers and Directors .....	9
A-10	Business Which Are a Byproduct, Coproduct or Joint Product as a Result of Providing Water Service .....	10
A-11	Business Transactions with Related Parties .....	12
A-12	Important Changes During the Year .....	14
<b>F</b>	<b>Financial Schedules</b>	
F-1	Balance Sheet .....	16
F-2	Statement of Income .....	19
F-3	Statement of Retained Earnings .....	20
F-4	Analysis of Retained Earnings (Accounts 214 – 215) .....	20
F-5	Statement of Changes in Financial Position .....	22
F-6	Utility Plant (Accounts 101 – 106) and Accumulated Depreciation and Amortization (Accounts 108 – 110) .....	24
F-7	Utility Plant Acquisition Adjustments (Accounts 114 – 115) .....	24
F-8	Utility Plant in Service (Accounts 101, 104, 106) .....	25
F-9	Miscellaneous Plant Data (Accounts 102, 103, 108.2, 108.3, 110.2) .....	28
F-10	Construction Work in Progress and Completed Construction Not Classified (Account 105 – 106) .....	29
F-11	Accumulated Depreciation of Utility Plant in Service (Account 108.1) .....	30
F-12	Annual Depreciation Charge .....	31
F-13	Accumulated Amortization of Utility Plant in Service (Account 110.1) .....	32
F-14	Nonutility Property (Account 121) .....	33
F-15	Accumulated Depreciation and Amortization of Nonutility Property (Account 122) .....	33
F-16	Investments (Accounts 123, 124, 125, 135) .....	34
F-17	Special Funds (Accounts 126 – 128) .....	36
F-18	Special Deposits (Accounts 132 – 133) .....	36
F-19	Notes and Accounts Receivable (Accounts 141, 142, 143, 144) .....	37
F-20	Accumulated Provision for Uncollectible Accounts-CR (Account 143) .....	37
F-21	Receivables from Associated Companies (Accounts 145, 146) .....	38
F-22	Materials and Supplies (Accounts 151 – 153) .....	39
F-23	Prepayments – Other (Accounts 162) .....	39
F-24	Other Current and Accrued Assets (Accounts 171 – 174) .....	40
F-25	Unamortized Debt Discount, Premium and Expense (Accounts 181, 251) .....	41
F-26	Extraordinary Property Losses (Account 182) .....	42
F-27	Preliminary Survey and Investigation Charges (Account 183) .....	43
F-28	Miscellaneous Deferred Debits (Account 186) .....	44
F-29	Research and Development Activities (Account 187) .....	45
F-30	Accumulated Deferred Income Taxes (Account 190) .....	46
F-31	Capital Stock and Premium on Capital Stock (Accounts 201, 204 and 207) .....	47

Schedule No.	Title of Schedule	Page
F-32	Capital Stock Subscribed, Capital Stock Liability for Conversion and Installments Received on Capital Stock (Accounts 202, 205, 203, 206, 208) .....	48
F-33	Other Paid-in Capital (Accounts 209-211) .....	49
F-34	Discount on Capital Stock and Capital Stock Expense (Accounts 212 and 213) .....	50
F-35	Long Term Debt (Accounts 221, 222, 223 and 224) .....	51
F-36	Notes Payable (Account 232) .....	52
F-37	Payables to Associated Companies (Accounts 233 and 234) .....	53
F-38	Accrued and Prepaid Taxes (Accounts 236 and 163) .....	54
F-39	Other Current and Accrued Liabilities (Accounts 239 – 241) .....	55
F-40	Customer Advances for Construction (Account 252) .....	56
F-41	Other Deferred Credits (Account 253) .....	56
F-42	Accumulated Deferred Investment Tax Credit (Account 255) .....	57
F-43	Investment Tax Credits Generated and Utilized .....	58
F-44	Operating Reserves (Accounts 261, 262, 263, 265) .....	60
F-45	Accumulated Deferred Income Taxes (Accounts 281, 282, 283) .....	62
F-46	Contributions in Aid of Construction (Account 271) .....	64
F-46.1	Accumulated Amortization of C.I.A.C. (Account 272) .....	64
F-46.2	Additions to C.I.A.C. from Main Extensions and Customer Connection Charges .....	65
F-46.3	Additions to C.I.A.C. from All Developers or Contractors Agreements .....	66
F-46.4	Amortization of Contributions in Aid of Construction (Account 405) .....	67
F-47	Operating Revenues (Account 400) .....	68
F-48	Operation and Maintenance Expense (Account 401) .....	70
F-49	Amortization of Utility Plant Acquisition Adjustment (Account 406) and Amortization Expense – Other (Account 407) .....	74
F-50	Taxes Charged During Year (Accounts 408 and 409) .....	75
F-51	Income from Utility Plan Leased to Others (Account 413) .....	76
F-52	Gains or Losses on Disposition of Property (Account 414) .....	77
F-53	Income from Merchandising, Jobbing, and Contract Work (Accounts 415 and 416) ...	78
F-54	Other Income and Deduction Accounts Analysis (Accounts 419, 421 and 426) .....	79
F-55	Extraordinary Items (Accounts 433 and 434) .....	80
F-56	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	81
F-57	Donations and Gifts .....	82
F-58	Distribution of Salaries and Wages .....	83
<b>S</b>	<b>Statistical Schedules</b>	
S-1	Revenues by Rates .....	84
S-2	Water Produced and Purchased .....	85
S-3	Surface Supplies, Springs, Other Sources .....	85
S-4	Water Treatment Facilities .....	86
S-5	Wells .....	86
S-6	Pumps Stations .....	87
S-7	Tanks, Standpipes, Reservoirs .....	88
S-8	Active Services, Meters and Hydrants During Year .....	88
S-9	Number and Type of Customers .....	88
S-10	Transmission and Distribution Mains .....	89

## A-1 GENERAL INSTRUCTIONS

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

## A-2 IDENTITY OF RESPONDENT

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

**A-3 OATH**

**ANNUAL REPORT**

of

PENNICHUCK WATER WORKS, INC.

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31

2010

State of New Hampshire

County of

Hillsborough ss,

We, the undersigned,

Donald L. Ware

and

Bonalyn J. Hartley

of the

Pennichuck Water Works, Inc.

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

Donald L. Ware

*Donald L. Ware*

President

(or other chief officer)

Bonalyn J. Hartley

*Bonalyn J. Hartley*

VP Admin & Reg Affairs

(or other officer in charge of the accounts)

Subscribed and sworn to before me this

26th

Day of

March

2011

*Kelley Murphy*

Kelley Murphy

Notary Public



## A-4 LIST OF OFFICERS

Line No.	Title of Officer	Name	Residence	Compensation*
1	Chief Executive Officer	Duane C. Montopoli	North Andover, Massachusetts	*Allocated Through Management Fee
2	Executive Vice President	Stephen J. Densberger	Nashua, New Hampshire	
3	Senior Vice President-Treasurer	Thomas C. Leonard	Winchester, Massachusetts	
4	VP Admin & Regulatory Affairs	Bonalyn J. Hartley	Merrimack, New Hampshire	
5	President, Regulated Utilities	Donald L. Ware	Merrimack, New Hampshire	
6	General Counsel & Corp Secy	Roland E. Olivier	Manchester, New Hampshire	
7				
8				
9				
10				

## LIST OF DIRECTORS

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Duane C. Montopoli	North Andover, Massachusetts	One Year	4/1/2011	1	None
12	Stephen J. Densberger	Nashua, New Hampshire	"	"	1	"
13	Thomas C. Leonard	Winchester, Massachusetts	"	"	1	"
14	Bonalyn J. Hartley	Merrimack, New Hampshire	"	"	1	"
15	Donald L. Ware	Merrimack, New Hampshire	"	"	1	"
16	Roland E. Olivier	Manchester, New Hampshire	"	"	1	"
17						
18						
19						
20						
21						
22						
23						
24						
25	List Directors' Fee per meeting					

A-5 SHAREHOLDERS AND VOTING POWERS

<b>Line No.</b>					
1	Indicate total of voting power of security holders at close of year:		Common	Votes: 300	
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	1 Shareholder				
4					
5	Indicate the total number of votes cast at the latest general meeting: 300				
6	Give date and place of such meeting: May 6, 2009 Nashua, NH				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of one percent or more of the voting stock: (Section 7, Chapter 182, Laws of 1933)				
	<b>Name</b>	<b>Address</b>	<b>No. of Votes</b>	<b>Number of Shares Owned</b>	
				<b>Common</b>	<b>Preferred</b>
8	Pennichuck Corporation	25 Manchester Street, Merrimack, NH 03054	300	300	0
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total		300	300	



**A-6 LIST OF TOWNS SERVED**

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

Line No.	Town	Population of Area	Number of Customers (1)	Line No.	Town	Population of Area	Number of Customers
					Sub Totals Forward:		
1	Nashua	87,566	22,436	16			
2	Amherst (Limited Area)	11,683	1,185	17			
3	Merrimack (Limited Area)	26,278	279	18			
4	Milford (Limited Area)	15,045	168	19			
5	Hollis (Limited Area)	7,570	99	20			
6	Bedford (Limited Area)	20,892	914	21			
7	Derry (Limited Area)	34,318	778	22			
8	Plaistow (Limited Area)	7,629	192	23			
9	Epping (Limited Area)	6,256	78	24			
10	Salem (Limited Area)	29,640	72	25			
11	Newmarket (Limited Area)	9,276	87	26			
12	Tyngsboro, MA. (Limited Area)		1	27			
13				28			
14				29			
15	Sub Totals Forward	256,153	26,289	30			

**A-7 PAYMENTS TO INDIVIDUALS**

PLEASE REFER TO PAGE -6- (2)

**Notes:**

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

## A-7 PAYMENTS TO INDIVIDUALS

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

Line No.	Name	Address	City	State	Zip	Amount
1	CITY OF NASHUA - NH	TAX COLLECTOR	P O BOX 885	NASHUA	NH	03061-0885 1,820,378.20
2	R H WHITE CONSTRUCTION CO	PO BOX 404	AUBURN	MA	01501	1,639,527.95
3	HARVARD PILGRIM HEALTH CARE, INC	PO BOX 970050	BOSTON	MA	02297-0050	1,315,587.35
4	R D EDMUNDS AND SONS, INC	221 FRANKLIN STREET	FRANKLIN	NH	03235	1,118,752.83
5	PUBLIC SERVICE CO OF NH	P O BOX 638	MANCHESTER	NH	03105-0638	740,814.63
6	STATE OF NEW HAMPSHIRE	NH DEPT OF REVENUE ADMINISTRATION	PO BOX 487	CONCORD	NH	03302-0487 860,814.94
7	PARK CONSTRUCTION CORP	PO BOX 600	FITZWILLIAM	NH	03447-0800	526,888.57
8	ConEdison Solutions	PO BOX 223246	PITTSBURGH	PA	15251-2246	502,496.20
9	HARCROS CHEMICALS, INC	PO BOX 74583	CHICAGO	IL	60890	459,126.27
10	CSSI	513 DONALD STREET	BEDFORD	NH	03110	397,110.94
11	TI-SALES, INC	36 HUDSON RD	SUDBURY	MA	01778-2039	384,487.23
12	MASSMUTUAL FINANCIAL GROUP	ATTN: KELLY MORAN	PO BOX 219035	KANSAS CITY	MO	64121-9035 380,000.00
13	DIRECT INVEST LLC	C/O NEWMARK KNIGHT GLOBAL MGMT SERV	ONE FEDERAL STREET 21ST FL	BOSTON	MA	02110 313,873.14
14	STATE OF NEW HAMPSHIRE, TREASURER	DEPT OF ENVIRONMENTAL SERVICES	29 HAZEN DR PO BOX 95	CONCORD	NH	03302-0095 278,302.52
15	WESTON & SAMPSON SERVICES INC	FIVE CENTENNIAL DRIVE	PEABODY	MA	01960-7985	252,934.08
16	VANTICORE, LLC	2 COMMERCE DRIVE	SUITE 105	BEDFORD	NH	03110 251,082.98
17	FORD OF LONDONDERRY	PO BOX 827, RTE. 102	LONDONDERRY	NH	03053	232,995.31
18	WRIGHT EXPRESS	FLEET SERVICES	PO BOX 6293	CAROL STREAM	IL	60197-8293 218,151.83
19	J PARKER & DAUGHTERS CONSTRUCTION INC	70 DAROSKA ROAD	PITTSFIELD	NH	03263-9204	200,202.19
20	JAMES S. PISCOPO GENERAL CONTRACTOR, INC	PO BOX 130	WINNISQUAM	NH	03289	185,429.55
21	CURTIS 1000 INC - NEW ENGLAND	BOX 512598	PHILADELPHIA	PA	19175-2598	164,282.80
22	NORTHEAST DELTA DENTAL	PO BOX 9566	MANCHESTER	NH	03108-9566	158,919.97
23	CURTIS 1000	ATTN: SUSAN JOSEPH	36 HOLLY DRIVE	NEWINGTON	CT	06111 153,433.12
24	CITY OF NASHUA - DPW	C/O TAX COLLECTOR'S OFFICE	PO BOX 2019	NASHUA	NH	03061 145,270.95
25	BORDEN & REMINGTON CORP	PO BOX 2573	63 WATER STREET	FALL RIVER	MA	02722-2573 145,182.25
26	CARUS PHOSPHATES, INC	15111 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60893	140,461.00
27	ELECTRICAL INSTALLATIONS INC	397 WHITTIER HWY	MOULTONBORO	NH	03254	140,152.55
28	MASS MUTUAL	ATTN: KELLY MORAN	1295 STATE STREET	SPRINGFIELD	MA	01111 134,000.00
29	MANCHESTER WATER WORKS	281 LINCOLN STREET	MANCHESTER	NH	03103-5093	121,628.94
30	TOWN OF AMHERST-TAX COLLECTOR	C/O CITIZENS BANK	P O BOX 9695	MANCHESTER	NH	03108-9695 118,708.00
31	NORTRAX EQUIPMENT COMPANY	98 SHEEP DAVIS ROAD	PEMBROKE	NH	03275	117,423.58
32	MERRIMACK VILLAGE DISTRICT	2 GREENS POND RD	MERRIMACK	NH	03054-4259	117,038.00
33	MACMULKIN CHEVROLET	3 MARMON DRIVE	NASHUA	NH	03061-0568	111,577.22
34	TARGET CONSTRUCTION, LLC	14 PINEWOOD ROAD	SALEM	NH	03079	110,774.30
35	GRANITE STATE ANALYTICAL INC	22 MANCHESTER RD RT 28	DERRY	NH	03038	99,460.50
36	ROBERT PIKE CONSTRUCTION INC	PO BOX 5507	SALISBURY	MA	01952	94,550.28
37	GRAPPONE FORD	506 ROUTE 3A	BOW	NH	03304	93,898.00
38	TYLER TECHNOLOGIES, INC	PO BOX 678168	DALLAS	TX	75267-8168	88,944.83
39	SMITH PUMP INC	48 LONDONDERRY TURNPIKE	HOOKSETT	NH	03108	78,908.18
40	TOWN OF BEDFORD	24 NORTH AMHERST ROAD	BEDFORD	NH	03110-5400	78,000.98
41	UNUM LIFE INSURANCE CO OF AMERICA	PO BOX 406990	ATLANTA	GA	30384-8990	74,927.03
42	EVERETT J. PRESCOTT, INC.	PO BOX 350002	BOSTON	MA	02241-0002	74,530.33
43	COMPREHENSIVE ENVIRONMENTAL INC	21 DEPOT STREET	MERRIMACK	NH	03054	73,882.25
44	ARLEN COMPANY CONSTRUCTION, LLC	PO BOX 274	NEW IPSWICH	NH	03071	69,618.80
45	STATE OF NEW HAMPSHIRE	ATTN: PUBLIC UTILITIES COMMISSION	21 S FRUIT STREET, SUITE 10	CONCORD	NH	03301 69,350.00
46	VELLANO BROS INC	77 HEMLOCK STREET	LATHAM	NY	12110	66,185.34
47	LAW OFFICES OF PETER R KRAFT	10 MOULTON STREET	PORTLAND	ME	04101-5039	64,798.70
48	AMERICAN EXPRESS	PO BOX 1270	NEWARK	NJ	07101-1270	64,831.24
49	TOWN OF DERRY	ATTN: TAX COLLECTOR	14 MANNING STREET	DERRY	NH	03038 59,187.28
50	AREL, MAURICE L	6 FIRESIDE CIRCLE	NASHUA	NH	03063	52,848.98
51	MCLANE, GRAF, RAULERSON & MIDDLETON	P O BOX 326	MANCHESTER	NH	03105-0326	49,918.04
52	TOWN OF MERRIMACK	PO BOX 9608	MANCHESTER	NH	03108-9608	48,179.00
53	AUS CONSULTANTS, INC	155 GAITHER DRIVE	MT LAUREL	NJ	08054	47,777.50
54	KNIPSTEIN/CONNOR ENTERPRISES	10 SWAMSCOTT STREET	NEWFIELDS	NH	03856	47,183.00
55	TOWN OF MILFORD	WATER UTILITIES DEPT	564 NASHUA ST	MILFORD	NH	03055-8999 48,827.71
56	MAHER SERVICES, INC.	71 CONCORD STREET	NORTH READING	MA	01864	45,505.00
57	ORACLE USA, INC.	PO BOX 71028	CHICAGO	IL	60694-1028	40,372.58
58	UNITED STEELWORKERS	UNITED STEELWORKERS OF AMERICA	PO BOX 644485	PITTSBURGH	PA	15264-4485 40,215.41
59	TOWN OF MILFORD - FINANCE DEPARTMENT	1 UNION SQUARE	MILFORD	NH	03055	39,583.58
60	NATIONAL GRID	PO BOX 11735	NEWARK	NJ	07101-4735	39,147.18
61	R E PRESCOTT COMPANY INC	10 RAILROAD AVE PO BOX 339	EXETER	NH	03833-0339	38,089.28
62	FRANCOEUR BROTHERS INC	220 DERRY ROAD ROUTE 102	HUDSON	NH	03051	37,550.00
63	SKILLINGS & SONS INC	9 COLUMBIA DRIVE	AMHERST	NH	03031	35,832.53
64	ASNE	410 FOREST STREET	SUITE 3	MARLBOROUGH	MA	01752 34,750.00
65	BEST FORD, INC	579 AMHERST STREET	ROUTE 101A	NASHUA	NH	03063 34,109.61
66	CITY OF NASHUA	ATTN: CAROLYN O'CONNOR, FINANCIAL MGR	9 RIVERSIDE ST	NASHUA	NH	03062 33,314.77
67	FLOWSERVE US INC	PO BOX 91329	CHICAGO	IL	60693	32,975.24
68	JCI JONES CHEMICALS, INC	PO BOX 636877	CINCINNATI	OH	45263-6877	32,281.18
69	HACH COMPANY	2207 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	31,997.43
70	AECOM, INC dba AECOM Environment	1178 PAYSPPHERE CIRCLE	CHICAGO	IL	60674	31,839.34
71	ADP INC	P O BOX 9001006	LOUISVILLE	KY	40290-1006	31,779.17
72	UNIFIRST CORPORATION	8 INDUSTRIAL PARK DRIVE	NASHUA	NH	03082	31,311.52
73	STILES CO INC	WATER WORKS PRODUCTS	922 PLEASANT STREET	NORWOOD	MA	02062 30,610.35
74	TOSHIBA BUSINESS SOLUTIONS	TOSHIBA BUSINESS SOLUTIONS	800 RESEARCH DRIVE	WILMINGTON	MA	01887 30,587.47
75	PAETEC COMMUNICATIONS, INC	P O BOX 1283	BUFFALO	NY	14240-1283	30,351.57
76	MERIDIAN LAND SERVICES, INC	PO BOX 118	MILFORD	NH	03055-0118	30,111.33
77	CITY OF NASHUA - MV	PO BOX 3037	NASHUA	NH	03061-3037	28,345.51
78	PHOENIX LIFE INSURANCE COMPANY	PO BOX 643070	PITTSBURGH	PA	15264-3070	28,109.72
79	SQUIRES TEMPORARY SERVICES INC	8 AUBURN STREET	NASHUA	NH	03060	28,066.48
80	BROX INDUSTRIES INC	PO BOX 847449	BOSTON	MA	02284-7449	27,167.79
81	ENERGYNORTH PROPANE	75 REGIONAL DRIVE	CONCORD	NH	03301-8504	26,111.83
82	C A TURNER CO INC	6 MARSHALL STREET	LEICESTER	MA	01524	26,003.72
83	HEWS COMPANY, LLC	2 RYAN ROAD	BOW	NH	03304	25,287.71
84	VERIZON WIRELESS	PO BOX 15062	ALBANY	NY	12212-5062	23,259.84
85	CAS SEVERN, INC.	6201 CHEVY CHASE DRIVE	LAUREL	MD	20707	23,202.30
86	BR SOLUTIONS LLC	3005 GOLF CREST LANE	WOODSTOCK	GA	30189	22,815.00
87	CHASE ELECTRIC MOTORS LLC	DBA WRIGHT ELECTRIC MOTORS	78 LONDONDERRY TURNPIKE	HOOKSETT	NH	03106 22,775.36
88	HARVARD PILGRIM HEALTH CARE	PO BOX 414639	BOSTON	MA	02241-4639	22,440.00
89	USA BLUEBOOK	PO BOX 9004	GURNEE	IL	60331-9004	21,891.80

## A-7 PAYMENTS TO INDIVIDUALS

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

Line No.	Name	Address			Amount	
90	CHEM SERVE	317 ELM STREET	MILFORD	NH	03055	21,522.99
91	LEWIS ENGINEERING, PLLC	44 STARK LANE	LITCHFIELD	NH	03052	21,385.00
92	TOSHIBA AMERICA INFO SYS INC	P O BOX 642111	PITTSBURGH	PA	15284-2111	20,793.98
93	PROMISED LAND SURVEY, LLC	25 NASHUA ROAD, SUITE B1	LONDONDERRY	NH	03053	20,576.00
94	GOMEZ AND SULLIVAN ENGINEERS, P C	288 GENESEE STREET	UTICA	NY	13502	20,327.41
95	LIBERTY MUTUAL INSURANCE GROUP	PO BOX 7247-0109	PHILADELPHIA	PA	19170-0109	19,973.00
96	HORIZON SOLUTIONS CORP	PO BOX 759	PORTLAND	ME	04104-0759	19,922.91
97	BEDFORD SCHOOL DISTRICT, S.A.U. 25	103 COUNTY ROAD	BEDFORD	NH	03110-8202	19,795.03
98	MAYNARD & LESIEUR, INC	31 WEST HOLLIS ST	NASHUA	NH	03080-3308	18,483.49
99	K L JACK & CO	145 WARREN AVENUE	PORTLAND	ME	04103	18,390.73
100	HOME DEPOT CREDIT SERVICES	PO BOX 9055	DES MOINES	IA	50388-9055	17,851.48
101	IDEXX LABORATORIES INC	P O BOX 101327	ATLANTA	GA	30393-1327	17,483.28
102	ROBBINS AUTO PARTS INC	PO BOX 2246	STAUNTON	VA	24402-2246	17,418.20
103	SUMMIT FINANCIAL CORPORATION	7 NEW ENGLAND OFFICE PARK	BURLINGTON	MA	01803	17,403.00
104	AJAX BUILDING CLEANING CORP	PO BOX 2010	WAKEFIELD	MA	01880	17,290.00
105	ATRION NETWORKING CORPORATION	30 SERVICE AVENUE	WARWICK	RI	02888	16,943.02
106	ACCELERATED TECHNOLOGY LABORATORIES, INC	496 HOLLY GROVE SCHOOL ROAD	WEST END	NC	27378	16,892.99
107	W B MASON COMPANY	PO BOX 55840	BOSTON	MA	02205-5840	16,800.77
108	UNITED WAY OF GREATER NASHUA	20 BROAD STREET	NASHUA	NH	03084-2011	16,800.75
109	NEW ENGLAND WATER WORKS ASSOC	125 HOPPING BROOK ROAD	HOLLISTON	MA	01746-1471	16,735.00
110	CHUCK'S AUTO REPAIR INC	117 VINE STREET	NASHUA	NH	03080	16,527.18
111	PUBLIC SERVICE COMPANY OF NH	60 WEST PENNACOOK ST	MANCHESTER	NH	03105-9899	16,320.78
112	DIG SAFE SYSTEM, INC	331 MONTVALE AVENUE	WOBURN	MA	01801	16,124.78
113	CUMMINS NORTHEAST INC	PO BOX 845326	BOSTON	MA	02284	15,890.30
114	ADM VENDING INC	2312 COLUMBIA CIRCLE	MERRIMACK	NH	03054	15,821.34
115	SANEL AUTO PARTS CO	129 MANCHESTER STREET	CONCORD	NH	03302-0504	15,524.34
116	E H WACHS COMPANY	2909 PAYSHERE CIRCLE	CHICAGO	IL	80674	15,461.29
117	OPTIMA WORLDWIDE SHIPPING	10 MICRO DR.	WOBURN	MA	01801	15,178.28
118	ONE COMMUNICATIONS CORP	PO BOX 415721	BOSTON	MA	02241-5721	15,034.12
119	NASHUA POLICE DEPARTMENT	PO BOX 785	NASHUA	NH	03081-0785	15,025.27
120	UNITIL	PO BOX 981010	BOSTON	MA	02298-1010	14,747.05
121	LEWIS WATER SERVICES, LLC	44 STARK LANE	LITCHFIELD	NH	03051	14,680.00
122	ANGER WELDING AND TRUCK EQUIPMENT LLC	11 REBEL ROAD	HUDSON	NH	03051	14,622.70
123	PENSION BENEFIT GUARANTY CORP	DEPT 77430	DETROIT	MI	48277-0430	14,238.00
124	NATIONAL ASSOCIATION OF WATER COMPANIES	2001 L STREET SUITE 850	WASHINGTON	DC	20038	14,000.00
125	CITY OF NASHUA (PUBLIC WORKS DIVISION)	TAX COLLECTOR'S OFFICE	NASHUA	NH	03081-2019	13,972.40
126	CLICKSOFTWARE, INC	PO BOX 3075	BOSTON	MA	02241-3075	13,488.75
127	KIDDERS REPAIR SERVICE	17 PARADE RD	BARNSTEAD	NH	03218	12,931.98
128	AUTOMATECH, INC	138 INDUSTRIAL PARK ROAD	PLYMOUTH	MA	02360	12,872.30
129	FAY SPOFFORD & THORNDIKE, LLC	5 BURLINGTON WOODS	BURLINGTON	MA	01803	12,488.54
130	GRAINGER	DEPT 813753704	PALATINE	IL	60038-0001	12,297.27
131	NEW ENGLAND PRIVATE WEALTH ADVISORS LLC	36 WASHINGTON STREET	WELLESLEY	MA	02481	12,000.00
132	KATRIANAS CLEANING SERVICE	19 LEARNED ST	NASHUA	NH	03080-5847	11,924.00
133	OPEX CORPORATION	305 COMMERCE DRIVE	MOORESTOWN	NJ	08057-4234	11,775.00
134	M & M ELECTRICAL SUPPLY CO., INC.	17 LOWELL STREET	NASHUA	NH	03084	11,667.95
135	DOUCET SURVEY, INC	102 KENT PLACE	NEWMARKET	NH	03857	11,487.87
136	TELEGRAPH PUBLISHING COMPANY	17 EXECUTIVE DRIVE	HUDSON	NH	03051-4833	11,018.00
137	THE TRAVELERS	STATEMENT BILL REMITTANCE CENTER	HARTFORD	CT	06183-9047	11,009.90
138	HAMILTON-SHEA, INC	722 RT 3A	BOW	NH	03304	10,145.00
139						
140						
141						
142	Total					\$ 17,023,722

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**A-8 MANAGEMENT FEES AND EXPENSES**

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

Line No.	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expense (h)	To Other Accounts (i)
1	Pennichuck Corporation	6/13/2007	N/A	Various	(1,578,143)		(1,578,143)	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11				<b>Totals</b>	\$ (1,578,143)	\$ -	\$ (1,578,143)	\$ -

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

**Detail of Distributed Charges to Operating Expenses (Column h)**

Line No.	Contract/Agreement Name	Account No.	Account Title	Amount
12	Cost Allocation and Services Agreement	930	Misc General Expense	(1,578,143)
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24			<b>Total</b>	\$ (1,578,143)

**A-9 AFFILIATION OF OFFICERS AND DIRECTORS**

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

Line No.	Name	Principal Activity of Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
2	Donald L. Ware	President, Pennichuck Water Works		
3				
4		Director	National Assn of Water Co's (New England Chapter)	Washington, DC
6				
7	Bonalyn J. Hartley	Vice President Administration & Regulatory Affairs		
8				
9				
10		Director	National Assn of Water Co's (New England Chapter)	Washington, DC
11				
12				
13		Director	YMCA Greater Nashua Area	Nashua, NH
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

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

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

Line No.	Business or Service Conducted	Assets		Revenues		Expenses	
		Book Cost of Assets	Account Number	Revenues Generated	Account Number	Expenses Incurred	Account Number
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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19							
20							

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**A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on Schedule A-3, Oath, identifying the parties, amounts, dates and product, asset or service involved.

**PART 1-SERVICES AND PRODUCTS RECEIVED OR PROVIDED**

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

Line No.	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				(P) urchased or (S) old	Amount
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					

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

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

Columnar instructions are as follows:

(a) Enter name of related party or company.

(b) Describe the type of assets purchased, sold or transferred.

(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".

(d) Enter the net book cost for each item reported.

(e) Enter the net profit or loss for each item (column (c) - column (d)).

(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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

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

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

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. **NONE**
2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization. **NONE**
3. Brief description of source of supply, pumping, treatment, and transmission and distribution plant under construction at end of year. **SEE CWIP SCHEDULE F-10, PAGE 29**
4. Brief description of source of supply, pumping, treatment, and transmission and distribution plant, operation of which was begun during the year. **SEE ATTACHED 2010 ASSET ADDITIONS**
5. Extensions of system (mains and service) to new franchise areas under construction at end of year. **NONE**
6. Extensions of the system (mains and service) put into operation during the year. **SEE ATTACHED 2010 ADDITIONS**
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties, and dates, and also reference to NHPUC docket number under which authority was given to acquire, lease, or sell. For purchase and sale of completed plants, specify the date on which deed was executed. **NONE**
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquiries 3 to 7 preceding. **SEE ATTACHED 2010 RETIREMENTS**
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. **NONE**
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. **Filed Docket DW 11-026 Joint Petition for Approval for City of Nashua to Acquire Stock in Pennichuck Corporation**
11. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required. **NONE**
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected. **Order 25,153 approved a temporary increase of 10.81% with a revenue impact of approximately \$2.6 million.**
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations. **In February 2010 the Company entered into a 3 year union contract that provides for a 2% annual salary increase.**
14. All other important financial changes, including the dates purposes of all investment advances made during the year to or from an associated company. **NONE**
15. Describe briefly any materially important transaction of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any person had a material interest. **NONE**

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**F-1 BALANCE SHEET  
ASSETS AND OTHER DEBITS**

Line No.	Account Title (Number) (a)	Ref Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
<b>UTILITY PLANT</b>					
1	Utility Plant (101-106)	F-6	\$ 160,775,310	\$ 154,559,189	\$ 6,216,121
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	34,499,806	32,044,968	2,454,838
3	Net Plant		\$ 126,275,504	\$ 122,514,221	\$ 3,761,283
4	Utility Plant Acquisition Adj. (Net) (114-115)	F-7	(507,844)	(534,870)	27,026
5	Total Net Utility Plant		\$ 125,767,660	\$ 121,979,351	\$ 3,788,309
<b>OTHER PROPERTY AND INVESTMENTS</b>					
6	Nonutility Property (121)	F-14			-
7	Less: Accumulated Depr. and Amort. (122)	F-15			-
8	Net Nonutility Property		\$ -	\$ -	\$ -
9	Investment in Associated Companies (123)	F-16			-
11	Utility Investments (124)	F-16			-
12	Other Investments	F-16			-
13	Special Funds(126-128)	F-17			-
14	Total Other Property & Investments		\$ -	\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>					
16	Cash (131)		2,451	2,451	-
17	Special Deposits (132)	F-18			-
18	Other Special Deposits (133)	F-18			-
19	Working Funds (134)				-
20	Temporary Cash Investments (135)	F-16	-	-	-
21	Accounts and Notes Receivable-Net (141-144)	F-19	1,572,125	1,469,488	102,637
22	Accounts Receivable from Assoc. Co. (145)	F-21			-
23	Notes Receivable from Assoc. Co. (146)	F-21			-
24	Materials and Supplies (151-153)	F-22	734,129	716,730	17,399
25	Stores Expense (161)				-
26	Prepayments-Other (162)	F-23	456,695	421,360	35,335
27	Prepaid Taxes (163)	F-38	407,011	350,305	56,706
28	Interest and Dividends Receivable (171)	F-24			-
29	Rents Receivable (172)	F-24			-
30	Accrued Utility Revenues (173)	F-24	1,754,849	1,640,587	114,262
31	Misc. Current and Accrued Assets (174)	F-24			-
32	Total Current and Accrued Assets		\$ 4,927,260	\$ 4,600,921	\$ 326,339
<b>DEFERRED DEBITS</b>					
33	Intangible Asset (180)		-	193,621	(193,621)
34	Unamortized Debt Discount & Expense (181)	F-25	4,190,112	4,111,959	78,153
35	Extraordinary Property Losses (182)	F-26	0	6,334	(6,334)
36	Prelim. Survey & Investigation Charges (183)	F-27	-	-	-
37	Clearing Accounts (184)		6,798	8,608	(1,810)
38	Temporary Facilities (185)				-
39	Miscellaneous Deferred Debits (186)	F-28	6,392,883	6,175,351	217,532
40	Research & Development Expenditures (187)	F-29			-
41	Accumulated Deferred Income Taxes (190)	F-30			-
42	Total Deferred Debits		\$ 10,589,794	\$ 10,495,873	\$ 93,920
<b>TOTAL ASSETS AND OTHER DEBITS</b>					
			\$ 141,284,713	\$ 137,076,145	\$ 4,208,568

**F-1 BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>EQUITY CAPITAL</b>					
1	Common Stock Issued (201)	F-31	\$ 30,000	\$ 30,000	\$ -
2	Preferred Stock Issued (204)	F-31	-	-	-
3	Capital Stock Subscribed (202,205)	F-32	-	-	-
4	Stock Liability for Conversion (203, 206)	F-32	-	-	-
5	Premium on Capital Stock (207)	F-31	-	-	-
6	Installments Received On Capital Stock (208)	F-32	-	-	-
7	Other Paid-In Capital (209,211)	F-33	39,011,141	39,011,141	-
8	Discount on Capital Stock (212)	F-34	-	-	-
9	Capital Stock Expense(213)	F-34	-	-	-
10	Other Comprehensive Income (219)		-	-	-
11	Retained Earnings (214-215)	F-3	14,087,688	13,512,578	575,110
12	Reacquired Capital Stock (216)	F-31	-	-	-
13	Total Equity Capital		\$ 53,128,829	\$ 52,553,719	\$ 575,110
<b>LONG TERM DEBT</b>					
14	Bonds (221)	F-35	52,312,054	55,861,629	(3,549,575)
15	Reacquired Bonds (222)	F-35	-	-	-
16	Advances from Associated Companies (223)	F-35	(16,845,910)	(20,638,273)	3,792,363
17	Other Long-Term Debt (224)	F-35	-	-	-
18	Total Long-Term Debt		\$ 35,466,144	\$ 35,223,356	\$ 242,788
<b>CURRENT AND ACCRUED LIABILITIES</b>					
19	Accounts Payable (231)		1,111,443	645,058	466,385
20	Notes Payable (232)	F-36	-	-	-
21	Accounts Payable to Associated Co. (233)	F-37	-	-	-
22	Notes Payable to Associated Co. (234)	F-37	-	-	-
23	Customer Deposits (235)		143,542	118,483	25,059
24	Accrued Taxes (236)	F-38	10,178	14,328	(4,150)
25	Accrued Interest (237)		609,576	693,056	(83,480)
26	Accrued Dividends (238)		-	-	-
27	Matured Long-Term Debt (239)	F-39	-	-	-
28	Matured Interest (240)	F-39	-	-	-
29	Misc. Current and Accrued Liabilities (241)	F-39	4,294,810	3,964,443	330,367
30	Total Current and Accrued Liabilities		\$ 6,169,549	\$ 5,435,368	\$ 734,181
<b>DEFERRED CREDITS</b>					
31	Unamortized Premium on Debt (251)	F-25	538,105	575,237	(37,132)
32	Advances for Construction (252)	F-40	84,000	84,000	-
33	Other Deferred Credits (253)	F-41	246,109	841,834	(595,725)
34	Accumulated Deferred Investment Tax Credits (255)	F-42	734,886	767,922	(33,036)
35	<b>Accumulated Deferred Income Taxes:</b>		-	-	-
36	Accelerated Amortization (281)	F-45	-	-	-
37	Liberalized Depreciation (282)	F-45	-	-	-
38	Other (283)	F-45	17,566,761	14,769,177	2,797,584
39	Total Deferred Credits		\$ 19,169,861	\$ 17,038,170	\$ 2,131,691
<b>OPERATING RESERVES</b>					
40	Property Insurance Reserve (261)	F-44	-	-	-
41	Injuries and Damages Reserve (262)	F-44	-	-	-
42	Pensions and Benefits Reserves (263)	F-44	4,623,219	4,031,374	591,845
43	Miscellaneous Operating Reserves (265)	F-44	-	-	-
44	Total Operating Reserves		\$ 4,623,219	\$ 4,031,374	\$ 591,845
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
45	Contributions In Aid of Construction (271)	F-46	27,498,615	27,069,194	429,421
46	Accumulated Amortization of C.I.A.C. (272)	F-46	(4,771,504)	(4,275,036)	(496,468)
47	Total Net C.I.A.C.		\$ 22,727,111	\$ 22,794,158	\$ (67,047)
48	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		\$ 141,284,713	\$ 137,076,145	\$ 4,208,568

**NOTES TO BALANCE SHEET (F-1)**

1. The space below is provided for important notes regarding the balance sheet and or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on a cumulative preferred stock.
3. Give a concise explanation of any retained earnings restriction and state the amount of retained earnings affected by such restriction.
4. If the notes to balance sheet relating to the respondent company appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by Instructions 2 and 3 above, such notes may be attached hereto.

**NONE**

## F-2 STATEMENT OF INCOME

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
<b>UTILITY OPERATING INCOME</b>					
1	Operating Revenues(400)	F-47	\$ 26,876,733	\$ 23,305,324	\$ 3,571,409
2	Operating Expenses				
3	Operating and Maintenance Expense (401)	F-48	11,332,784	10,424,550	908,234
4	Depreciation Expense (403)	F-12	4,032,305	3,935,080	97,225
5	Amortization of Contribution in Aid of Construction (405)	F-46.4	(494,150)	(480,385)	(13,765)
6	Amortization of Utility Plant Acquisition Adjustment (406)	F-49	(27,026)	(27,026)	-
7	Amortization Expense-Other (407)	F-49	(47,493)	(16,007)	(31,486)
8	Taxes Other Than Income (408.1-408.13)	F-50	3,320,897	2,967,468	353,429
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		2,333,551	1,374,683	958,868
10	<b>Total Operating Expenses</b>		<b>\$ 20,450,867</b>	<b>\$ 18,178,363</b>	<b>\$ 2,272,504</b>
11	Net Operating Income (Loss)		6,425,866	5,126,961	1,298,905
12	Income From Utility Plant Leased to Others (413)	F-51	-	-	-
13	Gains(Losses) From Disposition of Utility Property (414)	F-52	-	-	-
14	<b>Net Water Utility Operating Income</b>		<b>\$ 6,425,866</b>	<b>\$ 5,126,961</b>	<b>\$ 1,298,905</b>
<b>OTHER INCOME AND DEDUCTIONS</b>					
15	Revenues From Merchandising, Jobbing and Contract Work (415)	F-53	236,571	268,842	(32,271)
16	Costs and Expenses of Merchandising, Jobbing and Contract Work (416)	F-53	(127,634)	(170,916)	43,282
17	Equity in Earnings of Subsidiary Companies (418)		-	-	-
18	Interest and Dividend Income (419)	F-54	214	2	212
19	Allow. for funds Used During Construction (420)		16,244	114,165	(97,921)
20	Nonutility Income (421)	F-54	-	(2,072)	2,072
21	Gains (Losses) From Disposition Nonutility Property (422)		-	-	-
22	Miscellaneous Nonutility Expenses (426)	F-54	(1,699)	755	(2,454)
23	<b>Total Other Income and Deductions</b>		<b>\$ 123,696</b>	<b>\$ 210,776</b>	<b>\$ (87,080)</b>
<b>TAXES APPLICABLE TO OTHER INCOME</b>					
24	Taxes Other Than Income (408.2)	F-50	-	-	-
25	Income Taxes (409.2, 410.2, 411.2, 412.2, 412.3)		-	-	-
26	<b>Total Taxes Applicable To Other Income</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTEREST EXPENSE</b>					
27	Interest Expense (427)	F-35	2,631,623	2,979,429	(347,806)
28	Amortization of Debt Discount & Expense (428)	F-25	254,102	211,827	42,275
29	Amortization of Premium on Debt (429)	F-25	(37,132)	(31,093)	(6,039)
30	<b>Total Interest Expense</b>		<b>\$ 2,848,593</b>	<b>\$ 3,160,163</b>	<b>\$ (311,570)</b>
31	<b>Income Before Extraordinary Items</b>		<b>3,700,969</b>	<b>2,177,574</b>	<b>1,523,395</b>
<b>EXTRAORDINARY ITEMS</b>					
32	Extraordinary Income (433)	F-55	-	-	-
33	Extraordinary Deductions (434)	F-55	-	-	-
34	Income Taxes, Extraordinary Items (409.3)	F-50	-	-	-
35	<b>Net Extraordinary Items</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>NET INCOME (LOSS)</b>		<b>\$ 3,700,969</b>	<b>\$ 2,177,574</b>	<b>\$ 1,523,395</b>



## F-3 STATEMENT OF RETAINED EARNINGS

Line No.	Account Title (Number) (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or Decrease (e)
1	Unappropriated Retained Earnings (Beg of Period) (215)	\$ 13,512,578	\$ 12,823,628	\$ 688,950
2	Balance Transferred from Income (435)	3,700,969	2,177,574	1,523,395
3	Appropriations of Retained Earnings (436)	-	-	-
4	Dividends Declared-Preferred Stock (437)	-	-	-
5	Dividends Declared-Common Stock (438)	3,079,588	1,488,624	1,590,964
6	Adjustments to Retained Earnings (1)	(46,271)		(46,271)
7	Net Change to Unappropriated Retained Earnings	\$ 575,110	\$ 688,950	\$ (113,840)
8	Unappropriated Retained Earnings (end of period) (215)	\$ 14,087,688	\$ 13,512,578	\$ 575,110
9	Appropriated Retained Earnings (214)			
10	Total Retained Earnings (214,215)	\$ 14,087,688	\$ 13,512,578	\$ 575,110

## Notes:

- (1) Record the tax effect of disqualifying stock option dispositions (pre-FAS 123R) related to the prior year.

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

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

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

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

NONE

## F-5 STATEMENT OF CHANGES OF FINANCIAL POSITION

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	<b>Internal Sources:</b>		
2	Income Before Extraordinary Items	\$ 3,700,969	\$ 2,177,574
3	Charges (Credits) To Income Not Requiring Funds:		
4	Depreciation	4,032,305	3,935,080
5	Amortization of	(351,700)	(342,683)
6	Deferred Income Taxes and Investment Tax Credits (Net)	2,764,548	2,591,950
7	Capitalized Allowance For Funds Used During Construction	(16,244)	(114,165)
8	Other (Net) - Gain/Loss on Disposition of Property	-	-
9	Total From Internal Sources Exclusive of Extraordinary Items	\$ 10,129,878	\$ 8,247,756
10	Extraordinary Items-Net of Income Taxes (A)		
11	Total From Internal Sources	\$ 10,129,878	\$ 8,247,756
12	Less dividends-preferred		
13	-common	3,079,588	1,488,623
14	Net From Internal Sources	\$ 7,050,290	\$ 6,759,133
15	<b>EXTERNAL SOURCES:</b>		
16	Long-term debt (B) (C)		(33,609)
17	Preferred Stock (C)		
18	Common Stock (C)	-	
19	Net Increase In Short Term Debt (D) - Intercompany Advance	3,792,363	-
20	Increase in Pension Liability	-	-
21	Other (Net) Proceeds from Trusteed Bonds		
	Equity Infusion from Parent Company	-	9,705,000
	Stock Option Excercises		
	D.R.I.P. - Parent Company Equity Transfer	-	-
22	Total From External Sources	\$ 3,792,363	\$ 9,671,391
24	Other Sources (E)- C.I.A.C.	180,250	17,003
25	Net Decrease In Working Capital Excluding short-term Debt	-	-
26	Other	-	-
27	Total Financial Resources Provided	\$ 11,022,903	\$ 16,447,527

## INSTRUCTIONS TO SCHEDULE F-5

- This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.
- If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached hereto.
- Under "Other" specify significant amounts and group others.
- enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
- Codes:
  - Any difference between the amount shown for net extraordinary items for the current year in this statement and that shown on schedule F-2, line 35 of this report should be explained in detail below.
  - Bonds, debentures and other long-term debt.
  - Net proceeds and payments.
  - Include commercial paper.
  - Such as net increase or decrease in working capital excluding short-term debt, purchase or sale of other non-current assets, investments in and advances to and from associated companies and subsidiaries, and all other items not provided for elsewhere.
  - Gross additions to common utility plant should be allocated to the applicable utility departments.
- Clarifications and explanations should be listed on the following page.

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

Line No.	Application of Funds (a)	Current Year (b)	Prior Year (c)
27	<b>Construction and Plant Expenditures (incl. land)</b>		
28	Gross Additions	\$ 6,216,121	\$ 3,921,297
29	Water Plant		
30	Nonutility Plant		
31	Other - Cost of Removal	-	-
32	Total Gross Additions	\$ 6,216,121	\$ 3,921,297
33	Less: Capitalized Allowance for Funds Used During Construction	(16,244)	(114,165)
34	Total Construction and Plant Expenditures	\$ 6,232,365	\$ 4,035,462
35	<b>Retirement of Debt and Securities:</b>		
36	Long-Term Debt (B) (C)	3,549,575	639,744
37	Preferred Stock (C)		
38	Redemption of Short Term Debt (D)		
39	Net Decrease in Short Term Debt (D) - Intercompany Advance		10,026,623
40	Net Change in Other Comprehensive Income	-	-
41	Other (Net)	-	-
42			
43	Total Retirement of Debt and Securities	\$ 3,549,575	\$ 10,666,367
44	Other Resources were used for Pension Contribution	-	-
45	Net Increase In Working Capital Excluding Short Term Debt	1,240,962	1,745,698
46	Other - Debt Issuance Costs	15,644	18,916
	<b>Total Financial Resources Used</b>	<b>\$ 11,022,903</b>	<b>\$ 16,447,527</b>

## NOTES TO SCHEDULE F-5

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	<b>Plant Accounts:</b>				
2	Utility Plant In Service-Accts 301-348 (101)	F-8	\$ 160,210,263	\$ 154,119,649	\$ 6,090,614
3	Utility Plant Leased to Others (102)	F-9			-
4	Property Held for Future Use (103)	F-9			-
5	Utility Plant Purchased or Sold (104)	F-8			-
6	Construction Work In Progress (105)	F-10	565,047	439,540	125,507
7	Completed Construction Not Classified (106)	F-10			-
8	<b>Total Utility Plant</b>		<b>\$ 160,775,310</b>	<b>\$ 154,559,189</b>	<b>\$ 6,216,121</b>
9	<b>Accumulated Depreciation &amp; Amortization:</b>				
10	Accum. Depr-Utility Plant In Service (108.1)	F-11	\$ 34,499,807	\$ 32,044,968	\$ 2,454,839
11	Accum. Depr-Utility Plant Leased to Others (108.2)	F-9			-
12	Accum. Depr-Property Held For Future Use (108.3)	F-9			-
13	Accum. Amort-Utility Plant In Service (110.1)	F-13			-
14	Accum. Amort-Utility Plant Leased to Others (110.2)	F-9			-
15	<b>Total Accumulated Depreciation &amp; Amortization</b>		<b>\$ 34,499,807</b>	<b>\$ 32,044,968</b>	<b>\$ 2,454,839</b>
16	<b>Net Plant</b>		<b>\$ 126,275,504</b>	<b>\$ 122,514,221</b>	<b>\$ 3,761,283</b>

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

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

Line No.	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1	Acquisition Adjustments (114)			-
2	Acquisition Adj. - B Terrain	\$ (384,880)	\$ (384,880)	-
3	Acquisition Adj - Souhegan Woods	(460,025)	(460,025)	-
4	Misc. Investments	-	-	-
5	Fixed Capital Adjustment	-	-	-
6	<b>Total Plant Acquisition Adjustments</b>	<b>\$ (844,905)</b>	<b>\$ (844,905)</b>	<b>\$ -</b>
7	Accumulated Amortization (115)			-
8	Acquisition Adj. - B Terrain	130,339	120,143	10,196
9	Acquisition Adj - Souhegan Woods	206,722	189,892	16,830
10	Leasehold Improvement	-	-	-
11	Fitup Allowance	-	-	-
12	<b>Total Accumulated Amortization</b>	<b>\$ 337,061</b>	<b>\$ 310,035</b>	<b>\$ 27,026</b>
13	<b>Net Acquisition Adjustments</b>	<b>\$ (507,844)</b>	<b>\$ (534,870)</b>	<b>\$ 27,026</b>

Notes:

## F-8 UTILITY PLANT IN SERVICE

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

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

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	(1) Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	<b>INTANGIBLE PLANT .1</b>						
2	301 Organization	26,852					26,852
3	302 Franchise	213,060					213,060
4	339 Other Plant and Misc. Equip.	-					-
5	Total Intangible Plant	\$ 239,912	\$ -	\$ -	\$ -	\$ -	\$ 239,912
6	<b>SOURCE OF SUPPLY AND PUMPING PLANT .2</b>						
7	303 Land and Land Rights	622,003	758,688			483,736	1,864,427
8	304 Structures and Improvements	34,802,480	367,228	17,758			35,151,951
9	305 Collecting and Impounding Reservoirs	2,434,786	324,648				2,759,434
10	306 Lake, River and Other Intakes	8,634					8,634
11	307 Wells and Springs	858,785	143,824	6,907			995,703
12	308 Infiltration Galleries and Tunnels	1,543					1,543
13	309 Supply Mains	491,742	(229)				491,513
14	310 Power Generation Equipment	686,125	42,385				728,511
15	311 Pumping Equipment	5,935,449	320,893	38,467			6,217,876
16	339 Other Plant and Miscellaneous						
17	Total Supply and Pumping Plant	\$ 45,841,547	\$ 1,957,439	\$ 63,131	\$ -	\$ 483,736	\$ 48,219,591
18	<b>WATER TREATMENT PLANT .3</b>						
19	303 Land and Land Rights						
20	304 Structures and Improvements						
21	320 Water Treatment Equipment	18,099,878	(701)	13,428			18,085,749
22	339 Other Plant and Misc. Equip.						
23	Total Water Treatment Plant	\$ 18,099,878	\$ (701)	\$ 13,428	\$ -	\$ -	\$ 18,085,749

**Notes:**

(1) The negative amounts represent true up of outside engineering costs

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

Line No.	Account Title (a)	Balance at Beginning of Year (b)	(1) Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
24	<b>TRANSMISSION &amp; DISTRIBUTION .4</b>						
25	303 Land and Land Rights						
26	304 Structures and Improvements						
27	330 Distribution Reservoirs and Standpipes	7,789,627	137,875			(2,871)	7,924,632
28	331 Transmission and Distribution Mains	54,256,564	3,141,589	12,134		(480,207)	56,905,812
29	333 Services	9,859,946	428,238	6,041		(1,702)	10,280,440
30	334 Meters and Meter Installations	5,925,910	255,632	228,968			5,952,574
31	335 Hydrants	3,240,423	65,050			1,043	3,306,516
32	339 Other Plant and Misc. Equip.	426,760	(9)				426,751
33	Total Transmission and Distribution	\$ 81,499,229	\$ 4,028,375	\$ 247,143	\$ -	\$ (483,736)	\$ 84,796,725
34	<b>GENERAL PLANT .5</b>						
35	303 Land and Land Rights						
36	304 Structures and Improvements						
37	340 Office Furniture and Equipment	494,197	1,675				495,872
38	341 Transportation Equipment (2)	2,573,024	601,194	458,634	1,016		2,716,600
39	342 Stores Equipment	-	-				
40	343 Tools, Shop and Garage Equipment	205,346	61,125				266,471
41	344 Laboratory Equipment	104,150	4,819				108,969
42	345 Power Operated Equipment	351,417	-	75,003			276,414
43	346 Communication Equipment	1,026,912	61,923	785			1,088,051
44	347 Computer Equipment	3,193,226	273,775	67,638			3,399,363
45	348 Other Tangible Equipment	490,811	39,617	13,882			516,546
46	Total General Equipment	\$ 8,439,082	\$ 1,044,129	\$ 615,942	\$ 1,016	\$ -	\$ 8,868,285
47	Total (Accounts 101 and 106)	\$ 154,119,649	\$ 7,029,242	\$ 939,644	\$ 1,016	\$ (0)	\$ 160,210,263
48	104 Utility Plant Purchased or Sold**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Total Utility Plant in Service	\$ 154,119,649	\$ 7,029,242	\$ 939,644	\$ 1,016	\$ (0)	\$ 160,210,263

**Notes**

- (1) The negative amount represent true up of outside engineering costs  
(2) The adjustment reflects advertising expenses related to the sale of vehicles

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

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

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

NONE



**F-9 MISCELLANEOUS PLANT DATA**

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

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

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

NONE

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

- For each department report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.
- The information specified by tis schedule for Account 106, Completed Construction Not Classified, shall be furnished even though this account is included in Schedule F-8, Utility Plant in Service according to a tentative classification by primary accounts.
- Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress (Acct 105) (b)	Completed Construction Not Classified (Acct. 106) (c)	Estimated Additional Cost of Project (d)
1	Great Bay Treatment	209,492	—	20,000
2	Munis Upgrade	107,756	—	-
3	Glenwoodlands Generator	51,967	—	10,000
4	Redfield: Derry - Emergency Generator	34,014	—	10,000
5	Clicksoft to MUNIS GUI Upgrade	33,585	—	5,000
6	Salmon Brook Dam	32,122	—	25,000
7	East Derry/Drew Woods Interconnection	25,972	—	40,000
8	Valleyfield Generator	25,158	—	20,000
9	Nashua Dam EAP updates and Eng Consult	9,296	—	50,000
10	Schanda Farm Community Association	4,805	—	-
11	Watershed BMP Retrofit Evaluation	4,235	—	-
12	Nashua Sewer Rehab	3,916	—	-
13	County Road Booster: Replace VFD for Booster #1	3,712	—	-
14	Replacement of Backflow Test Units (5)	3,575	—	-
15	Beech Street Water Main Improvement	3,173	—	151,000
16	Lake Street Main Replacement	2,743	—	-
17	Lovell Street Main Replacement	2,273	—	-
18	Chestnut Street Main Replacement	1,930	—	-
19	Brook Street Main Replacement	1,719	—	-
20	Ash Street Main Replacement	1,554	—	-
21	French Hill Main Replacement	3,550	—	-
22	Verona Street Main Replacement	1,153	—	-
23	Hamilton Street Main Replacement	1,000	—	-
24	Vernon Street Main Replacement	1,000	—	-
26	CWIP Labor	(4,653)	—	-
27			—	
28			—	
29			—	
30	Total	\$ 565,047		

**F-11 ACCUMULATED DEPRECIATION OF  
UTILITY PLANT IN SERVICE (Account 108.1)**

1. Report below the information called for concerning accumulated provision for depreciation of utility plant in service at end of year and changes during year.
2. Explain any important adjustments during year.
3. Explain any differences between the amount for book cost of plant retired, line 4, column (b) and that reported in the schedule F-8 Utility Plant In Service, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of account 108.1 of the Uniform System of Accounts intent is that retirements of depreciable plant be recorded when such plant is removed from service. There also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provision for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also note B to schedule F-8 Utility Plant in Service.
5. In section B show the amounts applicable to prescribed functional classifications.

**A. Balances and Changes During Year**

Line No.	Item (a)	Utility Plant in Service (Account 108.1) (b)
1	Balance beginning of year	\$ 32,044,968
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	4,032,305
3	Net charges for plant retired	\$ 36,077,273
4	Book cost of plant retired	939,644
5	Cost of removal	344,306
6	Salvage (credit)	(59,700)
7	Net charges for plant retired	\$ 34,853,023
8	Other (debit) or credit items	-
9	Theoretical Depreciation Reserve	(353,160)
10	Adjustments to true up GL to BNA	(57)
11		
12		
13	Balance end of year	\$ 34,499,806

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

13	Source of Supply and Pumping Plant	\$ 12,288,990
14	Water Treatment Plant	2,455,455
15	Transmission and Distribution Plant	22,719,118
16	General Plant	4,873,542
17	Intangible Plant	129,318
18	Accumulated Depreciation - Loss	(4,415,055)
19	Accumulated Depreciation - Cost of Removal	(2,138,922)
20	Accumulated Theoretical Depreciation Reserve	(1,412,640)
21	Total	\$ 34,499,806

## F-12 ANNUAL DEPRECIATION CHARGE

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	301 Organization	\$ 26,852	5.0000%	1,343
2	302 Franchise	213,060	5.0000%	10,653
3	303 Land & Land Rights	1,864,427	0.0000%	-
4	304 Structures & Improvements	35,151,951	2.3586%	829,102
5	305 Collecting & Impounding Reservoirs	2,759,434	1.6857%	46,515
6	306 Lake, River & Other Intake	8,634	3.3657%	291
7	307 Wells and Springs	995,703	3.0589%	30,457
8	308 Infiltration Galleries and Tunnels	1,543	4.3140%	67
9	309 Supply Mains	491,513	1.4966%	7,356
10	310 Power Generation Equipment	728,511	1.2490%	9,099
11	311 Pumping Equipment	6,217,876	3.9342%	244,621
12	320 Water Treatment Equipment	18,085,749	3.6030%	651,624
13	330 Distribution Reservoirs & Standpipes	7,924,632	2.1384%	169,460
14	331 Transmission & Distribution Mains	56,905,812	1.4501%	825,194
15	333 Services	10,280,440	2.1133%	217,262
16	334 Meter & Meter Installations	5,952,574	4.2117%	250,702
17	335 Hydrants	3,306,516	2.3020%	76,115
18	339 Other Plant & Miscellaneous Equipment	426,751	2.5000%	10,669
19	340 Office Furniture & Equipment	495,872	7.9562%	39,453
20	341 Transportation Equipment	2,716,600	8.4028%	228,272
21	343 Tool Shop & Garage Equipment	266,471	5.3100%	14,150
22	344 Laboratory Equipment	108,969	4.5704%	4,980
23	345 Power Operated Equipment	276,414	6.0816%	16,810
24	346 Communication Equipment	1,088,051	4.8797%	53,093
25	347 Computer Equipment	3,399,363	8.1698%	277,722
26	348 Other Tangible Equipment	516,546	3.6103%	18,649
27				
28	BNA to GL True Up Adjustment			(1,354)
29				
30				
31				
32				
33				
34				
35				
36	Total	\$ 160,210,263		\$ 4,032,305

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

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

**Account Balance and Changes During Year**

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

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

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

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

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

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

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost * Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost* End of Year (f)	Revenues for Year (g)	Gain or Loss From Invest. Disposed of (h)
11	Investment in Associated Utility Investment-Account 124	NONE						
12								
13								
14								
15								
16								
17								
18								
19	<b>TOTALS</b>							
20	Other Investments-Account 125	NONE						
21								
22								
23								
24								
25								
26								
27	<b>TOTALS</b>							
28	Temporary Cash	NONE						
29								
30								
31								
32								
33								
34								
35	<b>TOTALS</b>			-	-	-	-	-

\* If the book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference



**F-17 SPECIAL FUNDS (Accounts 126, 127, 128)**

Sinking Funds, Depreciation Fund, Other Special Funds

1. Report below the balance at end of year of each special fund maintained during the year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain for each fund any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and Trustee if any (a)	Year End Balance (b)
1	<b>Sinking Funds (Account 126)</b>	\$ -
2		
3	NONE	
4		
5		
6	TOTAL	\$ -
7	<b>Depreciation Funds (Account 127)</b>	-
8		
9	NONE	
10		
11		
12	TOTAL	\$ -
13	<b>Other Special Funds (Account 128)</b>	-
14		
15	NONE	
17		
18	TOTAL	\$ -

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

(Special Deposits, Other Special Deposits)

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

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

**F-19 NOTES AND ACCOUNTS RECEIVABLE**

(Accounts 141, 142, 143, 144)

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

Line No.	Accounts (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Notes Receivable (Account 144)	\$ -	\$ -	\$ -
2	Customer Accounts Receivable (Account 141)			
3	General Customers	\$ 1,547,560	\$ 1,459,730	\$ 87,830
4	Other Water Companies			-
5	Public Authorities			-
6	Merchandising, Jobbing and Contract Work	23,385	13,427	9,958
7	Other		-	-
8	Total (Account 141)	\$ 1,570,945	\$ 1,473,157	\$ 97,788
9	Other Accounts Receivable (Account 142)	\$ 26,246	\$ 30,985	\$ (4,739)
10	<b>Total Notes and Accounts Receivable</b>	\$ 1,597,191	\$ 1,504,142	\$ 93,049
11	Less: Accumulated Provisions for Uncollectible Accounts (Account 143)	25,066	34,654	(9,588)
12	<b>Notes and Accounts Receivable-Net</b>	\$ 1,572,125	\$ 1,469,488	\$ 102,637

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

Line No.	Item (a)	Amount (b)	Balance (c)
1	Balance first of year		\$ 34,654
2	Provision for uncollectible for current year (Account 403)	91,085	
3	Accounts written off	103,884	
4	Collections of accounts written off	3,211	
5			
6			
7			
8	Net Total		
9	Balance end of year		\$ 25,066

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

## Final Bills:

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

## Active Customers:

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

## \* Shut-off Notices:

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

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

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

Line No.	Particulars (a)	Balance Beginning of Year (b)	Debits During the Year (c)	Credits During The Year (d)	Balance End of Year (e)	Interest for Year (f)
1	<b>Accounts Receivable from Associated Companies (Account 145)</b>				-	
2						
3						
4						
5	NONE					
6						
7						
8						
9						
10						
11						
12	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -
13	<b>Notes Receivable from Associated Companies (Account 146)</b>				-	
14						
16						
17						
18	NONE					
19						
20						
21						
22						
23						
24	<b>TOTALS</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Plant Materials and Supplies (Account 151)</b>			
2	Fuel Oil			-
3				-
4	General Supplies-Utility Operations	734,129	716,730	17,399
5	Totals (Account 151)	\$ 734,129	\$ 716,730	\$ 17,399
6	<b>Merchandise (Account 152)</b>			-
7	Merchandise for Resale			-
8	General Supplies-Merchandise Operations			-
9	Totals (Account 152)	-	-	-
10	<b>Other Materials and Supplies (Account 153)</b>			
11	<b>Totals Material and Supplies</b>	\$ 734,129	\$ 716,730	\$ 17,399

**F-23 Prepayments - Other (Account 162)**

Line No.	Type of Prepayment (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	Prepaid Insurance	\$ 164,414	\$ 150,850	\$ 13,564
2	Prepaid Rents	24,331	27,575	(3,244)
3	Prepaid interest	-		-
4	Miscellaneous Prepayments (1)	267,950	242,935	25,015
5	<b>Totals Prepayments</b>	\$ 456,695	\$ 421,360	\$ 35,335

**Notes:**

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

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

Line No.	Description (a)	Current Year End Balance (b)	Previous Year End Balance (c)	Increase or (Decrease) (d)
1	<b>Accr. Interest and Dividends Receivable (Account 171)</b>	-		-
2				-
3				-
4				-
5				-
6				-
7				-
8	<b>TOTALS</b>	\$ -	\$ -	\$ -
9	<b>Rents Receivable (Account 172)</b>	-		-
10				-
11				-
12				-
13				-
14				-
15				-
16	<b>TOTALS</b>	\$ -	\$ -	\$ -
17	<b>Accrued Utility Revenues (Account 173)</b>			
18	Unbilled Water Revenues	1,754,849	1,640,587	114,262
19				-
20				-
21				-
22				-
23				-
24	<b>TOTALS</b>	\$ 1,754,849	\$ 1,640,587	\$ 114,262
25	<b>Misc. Current and Accrued Assets (Account 174)</b>	-		-
26				-
27				-
28				-
29				-
30				-
31				-
32	<b>TOTALS</b>	\$ -	\$ -	\$ -

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

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

Line No.	Designation of Long Term Debt (a)	Principal Amount of Securities (b)	Total expense Premium or Discount (c)	AMORTIZATION PERIOD		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance end of Year (i)
				From (d)	to (e)				
1	<b>Unamortized Debt Discount and Expense (Account 181)</b>								
2	4.70% BFA Loan Due 2035		(360,719)			-	312,219	12,125	300,094
3	IDA Loans & Other	-		09/94	12/10 & 12/19	22,124	-	2,893	19,232
4	IDA Loans 7.5%	-		05/88	05/18	17,536	-	2,043	15,493
5	5.00% BFA Loan Due 2035	-		10/06	10/35	177,612	-	6,906	170,706
6	7.40% AMUL Loan Due 2021	8,000,000		03/96	03/21	73,358	-	6,619	66,739
7	6.30% BFA Loan Due 2022	4,000,000		05/97	05/22	108,766	-	8,819	99,947
8	4.70% BFA Loan Due 2035	1,830,000		01/05	01/35	216,324	2,512	8,704	210,132
9	4.60% BFA Loan Due 2030	2,345,000		01/05	01/30	346,689	-	18,801	327,887
10	4.50% BFA Loan Due 2025	1,205,000		01/05	01/25	168,333	-	11,251	157,082
11	5.00% AMUL Loan Due 3/4/2010	5,000,000		03/05	03/10	4,086	-	4,087	(0)
12	4.70% BFA Loan Due 2035	12,125,000		10/05	10/35	1,271,526	1,640	55,554	1,217,612
13	5.00%/5.375% BFA Loan Due 2035	20,000,000		10/06	10/35	1,684,768	2,425	110,800	1,576,393
14	3.80%/2.3% SRF Loan Due 2022/2013	590,000		09/99	09/19	3,792	-	874	2,918
15	1.00% SRF Loan Due 2029	1,035,824				4,568	-	234	4,334
16	Drew Woods SRF (3)					-	9,067	-	9,067
17	Recurring Loan Admin Fees (2)							4,392	
18	Stimulus Financing Approval (1)					12,478	-	-	12,478
19	<b>TOTALS</b>	<b>\$ 56,130,824</b>	<b>(360,719)</b>			<b>\$ 4,111,959</b>	<b>\$ 327,862</b>	<b>\$ 254,102</b>	<b>\$ 4,190,112</b>
20	<b>Unamortized Premium on Debt (Account 251)</b>								
21	B-1, BC-3&4 BFA Loans Due 2035	20,000,000	178,645	10/06	10/35	575,237	-	37,132	538,105
22									
23									
24									
25	<b>TOTALS</b>	<b>\$ 20,000,000</b>	<b>178,645</b>			<b>\$ 575,237</b>	<b>\$ -</b>	<b>\$ 37,132</b>	<b>\$ 538,105</b>

**Note:**

- (1) Represents debt issuance costs related to ARRA financing approved but not drawn down as of December 31, 2010.
- (2) Represent recurring annual admin fees for the 6.3% BFA loan that are directly expensed to debt expense.
- (3) Represents debt issuance costs related to SRF financing approved but not drawn down as of December 31, 2010.

## F-26 EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Amortization Start Date	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
1							
2							
3	Abandoned Property: Cabot Perserve Well	10/1/2003	30,871	27,563	407.3	3,308	-
4	Abandoned Property: Dunlap Woods Well	10/1/2003	24,013	21,440	407.3	2,573	0
5	Main Abandonment: Cushing Avenue	10/1/2000	6,689	6,237	407.3	452	0
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	TOTALS		\$ 61,573	\$ 55,240		\$ 6,333	\$ 0

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

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

Line No.	Description and Purpose of Project (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					-
2		-				
3		-				
4		-				
5		-				
6		-				
7		-				
8		-				
9		-				
10		-				
11		-				
12		-				
13		-				
14		-				
15		-				
16		-				
17		-				
18		-				
19		-				
20		-				
21	<b>TOTALS</b>	\$ -	\$ -		\$ -	\$ -



**F-28 MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Mast Road Railroad Crossing	8,395	-	407.3	884	7,511
3	Sarbanes-Oxley	356,716	-	407.3	158,541	198,175
4	Bond Defeasance Premium	83,530	-	407.3	9,732	73,798
5	Union Negotiations - 2006 -2007	2,123	-	407.3	2,123	-
6	Union Negotiations - 2010	-	77,650	407.3	24,408	53,242
7	Employee Recruitor Fees	17,411	-	407.3	17,411	-
8	Synergen Training -2007	7,015	-	407.3	7,015	-
9	Will Street Renovations 2006	3,300	-	-	-	3,300
10	2010 Deferred Rate Case Expense (1)	-	111,016	186.2	-	111,016
11	Deferred Asset - SERP	579,308	56,649	-	-	635,957
12	Study: Brook Dams Action Plan	5,877	-	407.3	2,938	2,939
13	Hi-Lo Well #4 Redevelop 2010 (4)	-	20,598	407.3	601	19,997
14	NRPC - Mutual Aid Study	13,870	-	407.3	1,891	11,979
15	Catch Basin Marking 2004	4,760	-	407.3	1,058	3,702
16	VEBA Trust - Union	448,763	57,583	-	-	506,346
17	VEBA Trust - Non-Union	202,268	26,013	-	-	228,281
18	Pennichuck Brook Watershed Study	88,069	-	407.3	46,122	41,947
19	Stump Pond Watershed Study (5)	10,084	(10,754)	407.3	514	(1,183)
20	Town of Milford - Watershed Study	708	-	407.3	500	208
21	Upper Merrimack Watershed Study	65,450	-	407.3	6,600	58,850
22	Facility Study: Nashua/Merrimack	7,648	-	407.3	796	6,852
23	Web Site Upgrade - 2006	10,576	-	407.3	5,288	5,288
24	Watershed Studies 2000	18,512	-	407.3	13,137	5,375
25	Watershed Protect Study - 2005	13,646	-	-	-	13,646
26	Compensation Study 2008	18,838	-	407.3	14,129	4,709
27	MSDC Charges	338,375	123,429	407.3	20,615	441,189
28	Depreciation Study - 2007 (3)	(5,354)	5,391	-	37	-
29	Cost of Removal Analysis - 2007 (3)	8,813	(5,391)	407.3	3,422	-
30	Deferred Asset Pension (2)	3,799,234	211,316	407.3	-	4,010,550
31	Deferred Asset Post 65 Health (2)	(48,344)	69,918	407.3	-	21,574
32	Deferred Asset Early Retire Health (2)	115,760	(188,125)	407.3	-	(72,365)
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	<b>TOTALS</b>	<b>\$ 6,175,351</b>	<b>\$ 555,293</b>		<b>\$ 337,761</b>	<b>\$ 6,392,883</b>

**Notes:**

- (1) The rate case expenses are recovered through a surcharge to customer bills.
- (2) The Company adopted SFAS 158 and recorded underfunded pension and postretirement obligations with offsets to deferred charges. The account activity reflects the changes in the unfunded benefit obligation and updated actuarial valuation.
- (3) In 2009, the Company made an entry to combine amounts related to the same activity that resided into 2 separate accounts. The amount transferred was the original cost vs the unamortized costs thereby creating a credit balance. The entry was corrected in 2010.
- (4) Represents efforts to redevelop well and restore to its original capacity. Although unsuccessful, the efforts were explored before incurring significantly greater costs finding a new water supply.
- (5) The Company received grant money that created the credit balance. An adjustment will be made in 2011 to reverse the amortization and eliminate the credit balance.

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1				
2				
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTALS</b>		\$ -	\$ -	\$ -

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	OUTSTANDING PER BALANCE SHEET			HELD BY RESPONDENT		DIVIDENDS DURING YEAR		
			Number of Shares (c)	Par or Stated Value per Share (d)	Amount (e)	Account 207 Premium (f)	Shares (g)	Cost (h)	Declared (i)	Paid (j)
1	Common Stock	300	300	\$ 100	30,000		300	\$ 30,000	\$ 3,079,588	\$ 3,079,588
2	(Account 201)									
3										
4										
5										
6										
7										
8										
9										
10	<b>TOTALS</b>	300	300		\$ 30,000	\$ -	300	\$ 30,000	\$ 3,079,588	\$ 3,079,588
11	Preferred Stock									
12	(Account 204)									
13										
14										
15	NONE									
16										
17										
18										
19										
20	<b>TOTALS</b>	-	-		\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	<b>Reduction in Par or Stated Value of Capital Stock (Account 209)</b>	
2		
3		
4	NONE	
5		
6		
7		
8		
9	TOTAL	\$ -
10	<b>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</b>	
11		
12		
13	NONE	
14		
15		
16		
17		
18		
19	TOTAL	\$ -
20	<b>Other Paid-In Capital (Account 211)</b>	
21		
22	Dividend Reinvestment Plan	299,012
23	Equity Infusion from Parent	11,955,000
24	Additional Paid in Capital	26,757,129
25		
26		
27		
28		
29	TOTAL	\$ 39,011,141

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Outstanding (d)	INTEREST FOR YEAR		HELD BY RESPONDENT			Commission Order
					Rate (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	Redemption Price per \$100 End of Year (i)	
1	<b>Bonds (Account 221)</b>									
2	American United Life	03/04/05	05/04/10	-	5.00%	41,667				24,424
3	Business Finance Authority	05/01/97	01/1/22	3,400,000	6.30%	218,400				22,559
4	Business Finance Authority	01/01/05	01/01/30	2,325,000	4.60%	106,985				24,395
5	Business Finance Authority	01/01/05	01/01/25	1,180,000	4.50%	53,381				24,395
6	Business Finance Authority	01/01/05	01/01/35	1,810,000	4.70%	85,070				24,395
7	Business Finance Authority	10/13/05	10/01/35	12,125,000	4.70%	569,875				24,510
8	American United Life	03/01/96	03/01/21	6,400,000	7.40%	478,533				22,004
9	Revolving Loan Fund	9/1/1999	05/01/22	250,312	3.80%	9,970				22,959
10	Revolving Loan Fund	09/10/01	04/01/13	34,322	2.315%	987				23,459
11	Revolving Loan Fund	04/26/06	07/01/29	2,880,811	4.488%	131,638				24,548
	Revolving Loan Fund	tbd	tbd	450,000	2.952%	9,518				24,957
	Revolving Loan Fund	tbd	tbd	560,903	1.000%	1,609				24,957
	Revolving Loan Fund	tbd	tbd	288,959	2.864%	2,031				24,984
	Revolving Loan Fund	tbd	tbd	74,989	1.000%	312				24,957
	Revolving Loan Fund	tbd	tbd	741,758	1.000%	1,175				25,114
13	Business Finance Authority	5/1/2008	10/01/35	7,500,000	5.000%	375,000				24,510
14	Business Finance Authority	5/1/2008	10/01/35	12,290,000	5.375%	664,313				24,510
15										
16										
17	<b>TOTALS</b>			52,312,054		\$ 2,750,464	\$ -	\$ -		
18	<b>Advances from Associated Companies (Account 223)</b>									
19	Parent Company			(16,845,910)	0.71%	(118,841)				
20										
21										
22	<b>TOTALS</b>			(16,845,910)		\$ (118,841)	\$ -	\$ -		
23	<b>Other Long Term Debt (Account 224)</b>									
24	Interest on Customer Deposits (Account 235)			-		-				
25										
26										
27	<b>TOTALS</b>			-		\$ -	\$ -	\$ -		



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

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

Line No.	Payee and Interest Rate (a)	Date of Note (b)	Date of Maturity (c)	Outstanding at End of Year (d)	Interest During Year	
					Accrued (e)	Paid (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
<b>TOTALS</b>				\$ -	\$ -	\$ -

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

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

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

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

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

Line No.	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Tax Accrued (Account 236) (b)	Prepaid Taxes (Account 163) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 163) (h)
1	FICA Taxes Payable Federal	\$ -		511,079	511,079		\$ -	
2	SUTA Taxes Payable State	-		27,151	27,151		-	
3	FUTA Taxes Payable Federal	-		6,368	6,368		-	
4	NH Business Profit Taxes Payable State	-		481,534	481,534		-	
5	Local Property Taxes State	-	350,305	2,775,635	2,832,341		-	407,011
6	Employees Withholding Payable Federal	-		-	-		-	
7	Franchise Fees State	-		-	-		-	
8	Deferred Federal	-		-	-		-	
9	Investment Tax Credit Federal	-		(33,036)	(33,036)		-	
10	Local Property Taxes C S State	-		-	-		-	
11	Federal	14,328		1,885,053	1,889,203		10,178	
12	Mass State Tax SUTA	-		664	664		-	
13								
14								
15								
16								
17								
18								
19								
20	<b>TOTALS</b>	<b>\$ 14,328</b>	<b>\$ 350,305</b>	<b>\$ 5,654,448</b>	<b>\$ 5,715,304</b>	<b>\$ -</b>	<b>\$ 10,178</b>	<b>\$ 407,011</b>

**F-39 OTHER CURRENT AND ACCRUED LIABILITIES (Accounts 239-241)**

1. Give a description and the amount of the principal items arrived at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Description (a)	Year End Balance (b)
1	<b>Matured long-term Debt (Account 239)</b>	-
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	<b>TOTAL</b>	\$ -
12	<b>Matured Interest (Account 240)</b>	-
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	<b>TOTAL</b>	\$ -
23	<b>Misc. Current and Accrued Liabilities (Account 241)</b>	
25		
26	Union Dues Payable	3,157
27	401K Loan Withholding Payable	1,825
28	United Way Withheld	950
29	ESPP Withholding	-
30	Long Term Care	44
31	Dependent Care - FSA	3,572
32	LTD Insurance - UNUM	549
33	Life Insurance Withheld	1,755
34	Miscellaneous Current/Accrued Liability	280,522
35	Retirement Liability: Health	752,865
36	Acc Liab: Sup Exec Retire Plan	801,430
37	Post Employee Health Liability	1,729,451
38	Accrued Liability - Retainage	176,107
39	Accrued Payroll	129,897
40	Accrued Bonus	370,390
41	Accrued Vacation	42,296
42		
43		
44		
45		
46		
47		
48	<b>TOTAL</b>	\$ 4,294,810

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

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

Line No.	Description (a)	Balance End of Year (b)
1	Customer Advances for Construction - MVD Interconnect	\$ 84,000
2		
3		
4		
5		
6		
7		
8		
9		
10	<b>TOTAL</b>	<b>\$ 84,000</b>

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

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

Line No.	Description of Other Other Deferred Credits (a)	Balance Beginning of Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Tax Liability	\$ 838,590	282.2	\$ 592,481	-	\$ 246,109
2	Deferred Rent Liability	3,244	921.15	3,244	-	-
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	<b>TOTALS</b>	<b>\$ 841,834</b>	-	<b>\$ 595,725</b>	<b>-</b>	<b>\$ 246,109</b>

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

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

Line No.	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance End of Year (h)	Average period Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	<b>Water Utility</b>								
2	Unamortized Investment Credit	\$ 767,922			223.3	\$ 33,036		\$ 734,886	
3									
4									
5									
6									
7									
8									
9									
10									
11	<b>Total Water Utility</b>	\$ 767,922		\$ -		\$ 33,036	\$ -	\$ 734,886	
12	<b>Other: (list separately)</b>								
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	<b>Total Other</b>	\$ -		\$ -		\$ -	\$ -	\$ -	
23	<b>Total</b>	\$ 767,922		\$ -		\$ 33,036	\$ -	\$ 734,886	

**F-43 INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

1. Report below the information called for concerning investment tax credits generated and utilized by respondent.
2. As indicated in column (a), the schedule shall show each year's activities from 1962 through the year covered by this report, and shall separately identify the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%), 11 percent (11%) and 11 1/2 percent (11 1/2%).
3. Report the amount of investment tax credits generated from properties acquired for use in utility operations and report the amount of such generated credits utilized in computing the annual income taxes. If there are nonutility operations, show any applicable generated and utilized investment tax credits in a footnote. Also explain by footnote any adjustments to Columns (b) through (f) such as for corrections etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.
4. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f)
1	<b>1962-7</b>			<b>1977</b>	71,609	3,158
2	3%			3%		
3	7%			4%		
4	<b>1971-74</b>			7%		
5	3%			10%		
6	4%			11%		
7	7%			11 1/2%		
8	<b>1975</b>			<b>1978</b>	92,580	5,000
9	3%			3%		
10	4%			4%		
11	7%			7%		
12	10%			10%		
13	11%			11%		
14	<b>1976</b>	Balance Forward 85,797	1,725	11 1/2%		
15	3%			<b>1979</b>	470,300	14,408
16	4%			3%		
17	7%			4%		
18	10%			7%		
19	11%			10%		
20				11%		
21				11 1/2%		

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

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

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

Line No.	Year (a)	Credits Generated for Year (b)	Credits Utilized for Year (c)	Year (d)	Credits Generated for Year (e)	Credits Utilized for Year (f) **
20	<b>1980</b>	261,399	19,644	<b>1983</b>	76,311	23,108
21	3%			3%		
22	4%			4%		
23	7%			7%		
24	10%			10%		
25	11%			11%		
26	11 1/2%			11 1/2%		
27	<b>1981</b>	52,506	20,696	<b>1984</b>	185,984	26,828
28	3%			3%		
29	4%			4%		
30	7%			7%		
31	10%			10%		
32	11%			11%		
33	11 1/2%			11 1/2%		
34	<b>1982</b>	44,372	21,582	<b>1985</b>	310,092	33,036
35	3%			3%		
36	7%			4%		
37	10%			7%		
38	11%			10%		
39	11 1/2%			11%		
40				11 1/2%		

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



**F-44 OPERATING RESERVES (Accounts 261, 262, 263, 265)**

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

Line No.	Item (a)	Balance at Beginning of Year (b)	DEBITS		CREDITS		Balance at End of Year (g)
			Contra Account (c)	Amount (d)	Contra Account (e)	Amount (f)	
1	Property Insurance Reserve (Account 261)						
2							
3							
4							
5							
6							
7	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
8	Injuries and Damages Reserve (Account 262)						
9							
10							
11							
12							
13							
14	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -
15	Pensions and Benefits Reserve (Account 263)						
16	Accrued Liability - Pension (241.231)	4,031,374	231	186,686	926.2	778,531	4,623,219
17			241.236	-	162.9	-	
18			162.9	-	219.1	-	
19							
20							
21	<b>TOTALS</b>	\$ 4,031,374		\$ 186,686		\$ 778,531	\$ 4,623,219
22	Miscellaneous Operating Reserves (Account 265)						
23							
24							
25							
26							
27							
28	<b>TOTALS</b>	\$ -		\$ -		\$ -	\$ -

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts	
			Debited to Account 410.1 (c)	Credited to Account 411.1 (d)
1	<b>Accelerated Amortization (Account 281)</b>			
2	<b>Water:</b>			
3	Pollution Control			
4	Defense Facilities			
5	Total Water	-	-	-
6	<b>Other (Specify)</b>			
7	<b>TOTALS</b>	\$ -	\$ -	\$ -
8	<b>Liberalized Depreciation (Account 282)</b>			
9	Water			
10	Other			
11	<b>TOTALS</b>	\$ -	\$ -	\$ -
12	<b>Other (Account 283)</b>			
13	Water			
14	Other - Deferred Income Tax	14,769,177	-	-
15	Other - Deferred Tax Asset	-	-	-
16	<b>TOTALS</b>	\$ 14,769,177	\$ -	\$ -
17	<b>Total (Accounts 281, 282, 283)</b>			
18	Water	-	-	-
19	Other (Specified)	14,769,177	-	-
20	<b>TOTALS</b>	\$ 14,769,177	\$ -	\$ -

- (1) Identify those amounts applicable to property disposed of prior to the expiration of its useful service life, separately.
- (2) Section 169, Internal Revenue Code of 1954, property

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

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance End of Year (k)	Line No.
Amount Debited to Account 410.2 (e)	Amount Credited to Account 411.2 (f)	Debits		Credits			
		Credit Account No. (g)	Amount (h)	Debit Account No. (i)	Amount (j)		
NONE							1
							2
							3
							4
\$ -	\$ -		\$ -		\$ -	\$ -	5
							6
\$ -	\$ -		\$ -		\$ -	\$ -	7
							8
							9
\$ -	\$ -		\$ -		\$ -	\$ -	10
							11
							12
		183	-	See Note 1	2,797,584	17,566,761	13
		282.2	-		-	-	14
\$ -	\$ -		\$ -		\$ 2,797,584	\$ 17,566,761	15
							16
					2,797,584	-	17
						17,566,761	18
\$ -	\$ -		\$ -		\$ 2,797,584	\$ 17,566,761	19
							20

**Notes:**

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

Description	Credits	
	Debit Account No.	Amount
Record drawdown of deferred tax asset and liability accounts	283.105	21,295
Record increase in deferred taxes	233.3	2,939,685
Record 2008 Tax Return to Accrual Adjustment		(163,396)
		<u>2,797,584</u>

**F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)**

1. Report below an analysis of the changes during the year for the respondent's contribution in aid of construction.
2. Detail contributions received during year from main extension charges and customer connection charges; developers or contractors agreements in supplementary schedules F-46.2 and F-46.3.
3. Detail changes in a footnote.

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$ 27,069,194
2	Credits during year (Tax adj. Gross up CIAC for Prepaid Inc Tax on CIAC)	-
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	432,421
5	Total Credits	\$ 432,421
6	Charges during year: Retirements	\$ (3,000)
7	Balance end of year (Account 271)	\$ 27,498,615

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ (4,275,036)
2	Amortization provision for year, credited to	
3	(405) Amortization of Contribution in Aid of Construction	(494,150)
4	Credit for plant retirement	\$ 3,000
5	Other (debit) or credit terms	(5,422)
6	Reclass to PWW	
7	BNA to GL adjustment	104
8	Balance end of year	\$ (4,771,504)

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

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

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

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

<b>Line No.</b>	<b>Description (a)</b>	<b>Cash or Property (b)</b>	<b>Amount (d)</b>
1	Mains	(P)	245,673
2	Hydrants	(P)	6,124
3	Services	(P)	135,318
4	Maplewood - Tapping Fees	(C)	6,315
5	Laurel Woods - Tapping Fees	(C)	(9,510)
6	Booster Stations	(C)	18,807
7	Impounding Reservoirs	(C)	486
8	Distribution Mains - Paving	(C)	16,400
9	Easements	(C)	60
10	Electric Pumping Equipment	(C)	10,141
11	Meters	(C)	515
12	Power Generation Equipment	(C)	2,092
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35	Total Credits from all developers or contractors agreements from which cash or property was received		\$ 432,421

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate ** (c)	Amount (d)
1	Booster Stations	\$ 348,809	2.39%	\$ (8,346)
2	Collecting & Impounding Reservoirs	\$ 62,600	1.79%	\$ (1,121)
	Communication Equipment	\$ 7,765	5.10%	\$ (396)
3	Distribution Mains	\$ 20,847,326	1.59%	\$ (331,436)
	Distribution Mains - Paving	\$ 25,900	1.07%	\$ (278)
	Easements	\$ 959	0.00%	\$ -
4	Electric Pumping Equipment	\$ 517,425	4.35%	\$ (22,521)
5	Hydrants	\$ 1,012,957	2.23%	\$ (22,576)
6	Meters	\$ 8,237	4.63%	\$ (381)
7	Other Production Equipment	\$ 13,500	43.08%	\$ (5,816)
8	Power & Pumping Structures	\$ 113,090	2.44%	\$ (2,758)
9	Power Generation Equipment	\$ 58,436	0.69%	\$ (404)
10	Services	\$ 2,766,667	2.30%	\$ (63,752)
11	Source of Supply Structures	\$ 688,140	2.72%	\$ (18,744)
12	Tapping Fees	\$ 416,265	1.61%	\$ (6,686)
13	Transmission Mains	\$ 584,940	1.25%	\$ (7,312)
14	Transportation Equipment	\$ 1,121	9.45%	\$ (106)
15	Wells & Springs	\$ 24,480	5.77%	\$ (1,413)
16				
17				
18	Reclass from PEU			\$ (104)
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36		\$ 27,498,615		
37				
38	<b>TOTALS</b>			\$ (494,150)

\*\* Straight line method used.



## F-47 OPERATING REVENUES (Accounts 400)

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

Line No.	Account (a)	OPERATING REVENUES		NUMBER OF THOUSAND GALLONS SOLD		AVERAGE NO. OF CUSTOMERS PER MONTH (1)	
		Amount for Year (b)	Increase or Decrease from Preceding Year (c)	Amount for Year (d)	Increase or Decrease from Preceding Year (e)	Number for Year (f)	Increase or Decrease from Preceding Year (g)
	<b>SALES OF WATER</b>						
1	460 Unmetered Sales to General Customers						
2	461 Metered Sales to General Customers (2)	22,796,128	3,183,488	4,232,123	492,761	25,805	161
3	462 Fire Protection Revenue **	3,801,753	327,130			818	11
4	466 Sales for Resale	3,317	2,619				
5	467 Interdepartmental Sales						
6	Total Sales of Water	\$ 26,601,198	\$ 3,513,237	4,232,123	492,761	26,623	172
	<b>OTHER OPERATING REVENUES</b>						
8	470 Forfeited Discounts						
9	471 Miscellaneous Service Revenues	186,929	57,127				
10	472 Rents from Water Property	-	(1,330)				
11	473 Interdepartmental Rents (2)	-	-				
12	474 Other Water Revenues	88,606	2,373				
13	Total Other Operating Revenues	\$ 275,535	\$ 58,170				
14	400 Total Water Operating Revenues	\$ 26,876,733	\$ 3,571,407				

## BILLING ROUTINE

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

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

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

## Notes:

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

- (1) Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants may only represent a few accounts.
- (2) In prior years, the unbilled revenues was shown separately under other operating revenues (473), in the current year, unbilled revenues is included in metered sales (461).

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

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
1	<b>1. SOURCE OF SUPPLY</b>					
2	<b>Operations</b>					
3	600 Operation Supervision and Engineering					
4	601 Operation Labor and Expenses	53,086	11,279			
5	602 Purchased Water	306,218	77,121			
6	603 Miscellaneous Expenses	10,566	(171)			
7	604 Rents	-	-			
8	Total Operation	\$ 369,870	\$ 88,229	\$ -	\$ -	\$ -
9	<b>Maintenance</b>					
10	610 Maintenance Supervision and Engineering	358,495	(21,542)			
11	611 Maintenance of Structures and Improvements	-	-			
12	612 Maintenance of Collecting and Impounding Reservoirs	-	-			
13	613 Maintenance of Lake, River and Other Intakes	-	-			
14	614 Maintenance of Wells and Springs	-	-			
15	615 Maintenance of Infiltration Galleries and Tunnels	-	-			
16	616 Maintenance of Supply Mains	-	-			
17	617 Maintenance of Miscellaneous Water Source Plant	-	-			
18	Total Maintenance	\$ 358,495	\$ (21,542)	\$ -	\$ -	\$ -
19	Total Source of Supply	\$ 728,364	\$ 66,687	\$ -	\$ -	\$ -
20	<b>2. PUMPING EXPENSES</b>					
21	<b>Operations</b>					
22	620 Operation Supervision and Engineering	-	-			
23	621 Fuel for Power Production	-	-			
24	622 Power Production Labor and Expenses	-	-			
25	623 Fuel or Power Purchased for Pumping	1,259,062	308,845			
26	624 Pumping Labor and Expenses	232,053	11,144			
27	625 Expenses Transferred-Credit	-	-			
28	626 Miscellaneous Expenses	85,581	3,060			
29	627 Rents	-	-			
30	Total Operations	\$ 1,576,695	\$ 323,049	\$ -	\$ -	\$ -

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
31	<b>2. PUMPING EXPENSES (Cont'd)</b>					
32	<b>Maintenance</b>					
33	630 Maintenance Supervision and Engineering	-	-			
34	631 Maintenance of Structures and Improvements	84,052	1,259			
35	632 Maintenance of Power Production Equipment	-	-			
36	633 Maintenance of Pumping Equipment	245,727	35,195			
37	Total Maintenance	\$ 329,780	\$ 36,453	\$ -	\$ -	\$ -
38	Total Pumping Expenses	\$ 1,906,475	\$ 359,503	\$ -	\$ -	\$ -
39	<b>3. WATER TREATMENT EXPENSES</b>					
40	<b>Operations</b>					
41	640 Operation Supervision and Engineering	-	-			
42	641 Chemicals	523,695	(124,188)			
43	642 Operation Labor and Expenses	466,644	56,257			
44	643 Miscellaneous Expenses	(41,950)	(10,931)			
45	644 Rents	-	-			
46	Total Operation	\$ 948,388	\$ (78,862)	\$ -	\$ -	\$ -
47	<b>Maintenance</b>					
48	650 Operation Supervision and Engineering	-	-			
49	651 Maintenance of Structures and Improvements	-	-			
50	652 Maintenance of Water Treatment Equipment	101,801	19,141			
51	Total Maintenance	\$ 101,801	\$ 19,141	\$ -	\$ -	\$ -
52	Total Water Treatment Expenses	\$ 1,050,189	\$ (59,721)	\$ -	\$ -	\$ -
53	<b>4. TRANSMISSION AND DISTRIBUTION EXPENSES</b>					
54	<b>Operation</b>					
55	660 Operation Supervision and Engineering	916,849	35,970			
56	661 Storage Facilities Expenses	-	-			
57	662 Transmission & Distribution Lines Expenses	47,961	20,762			
58	663 Meter Expenses	208,603	88,160			
59	664 Customer Installations Expenses	3,906	121			
60	665 Miscellaneous Expenses	(112,152)	32,913			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
63	<b>TRANSMISSION &amp; DISTRIBUTION EXPENSES (Cont'd)</b>					
64	<b>Operations</b>					
65	666 Rents	-	-			
66	Total Operations	\$ 1,065,168	\$ 177,926	\$ -	\$ -	\$ -
67	<b>Maintenance</b>					
68	670 Maintenance Supervision and Engineering	-	-			
69	671 Maintenance of Structures and Improvements	-	-			
70	672 Maintenance of Distribution Reservoirs and Standpipes	-	-			
71	673 Maintenance of Transmission and Distribution Mains	467,591	132,936			
72	674 Maintenance of Fire Mains	-	-			
73	675 Maintenance of Services	192,307	40,093			
74	676 Maintenance of Meters	14,893	(8,256)			
75	677 Maintenance of Hydrants	85,023	(15,522)			
76	678 Maintenance of Miscellaneous Equipment	110,830	15,300			
77	Total Maintenance	\$ 870,643	\$ 164,551	\$ -	\$ -	\$ -
78	Total Transmission and Distribution Expenses	\$ 1,935,811	\$ 342,476	\$ -	\$ -	\$ -
79	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>					
80	<b>Operation</b>					
81	901 Supervision	-	-			
82	902 Meter Reading Expenses	52,978	(39,672)			
83	903 Customer Records and Collection Expenses	315,629	47,980			
84	904 Uncollectible Accounts	91,085	16,410			
85	905 Miscellaneous Customer Accounts Expenses	-	-			
86	Total Customer Accounts Expenses	\$ 459,692	\$ 24,718	\$ -	\$ -	\$ -
87	<b>6. Sales Expenses</b>					
88	<b>Operations</b>					
89	910 Sales Expenses	-	-			

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

Line No.	Account (a)	Total Amount for Year (b)	Increase or Decrease From Preceding Year (c)	(d)	(e)	(f)
93	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>					
94	<b>Operations</b>					
95	920 Administrative and General Salaries	3,207,037	470,368			
96	921 Office Supplies and Other Expenses	487,612	35,845			
97	922 Administrative Expenses Transferred-Cr.	(1,131,314)	(105,359)			
98	923 Outside Services Employed	123,967	(18,902)			
99	924 Property Insurance	364,051	(45,022)			
100	925 Injuries and Damages	-	-			
101	926 Employee Pension and Benefits	3,186,504	(16,912)			
102	927 Franchise Requirements	-	-			
103	928 Regulatory Commission Expenses	69,350	7,130			
104	929 Duplicate Charges Cr.	-	-			
105	930 Miscellaneous General Expenses	(1,423,228)	(169,830)			
106	931 General Rents	-	-			
107	Total Operation	\$ 4,883,979	\$ 157,318	\$ -	\$ -	\$ -
108	<b>Maintenance</b>					
109	950 Maintenance of General Plant	368,273	17,252			
110	Total Administrative and General Expenses	\$ 5,252,252	\$ 174,570	\$ -	\$ -	\$ -
111	Total Operation and Maintenance Expenses	\$ 11,332,784	\$ 908,233	\$ -	\$ -	\$ -
<b>SUMMARY OF OPERATION AND MAINTENANCE EXPENSES</b>						
	<b>Functional Classification (a)</b>	<b>Operation (b)</b>	<b>Maintenance (c)</b>	<b>Total (d)</b>		
112	Source of Supply Expenses	\$ 369,870	\$ 358,495	\$ 728,364		
113	Pumping Expenses	\$ 1,576,695	\$ 329,780	\$ 1,906,475		
114	Water Treatment Expense	\$ 948,388	\$ 101,801	\$ 1,050,189		
115	Transmission and Distribution Expenses	\$ 1,065,168	\$ 870,643	\$ 1,935,811		
116	Customer Accounts Expenses	\$ 459,692	\$ -	\$ 459,692		
117	Sales Expenses	\$ -	\$ -	\$ -		
118	Administrative and General Expenses	\$ 4,883,979	\$ 368,273	\$ 5,252,252		
119	Total	\$ 9,303,792	\$ 2,028,992	\$ 11,332,784		

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

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	<b>Amortization of Utility Plant Acquisition Adjustment</b>			
2	<b>Account 406</b>			-
3				
4	Bon Terrain Adjustment	\$ 384,880	2.6491%	\$ (10,196)
5	Souhegan Woods Adjustment	460,025	3.6585%	(16,830)
6				
7				
8				
9	<b>TOTAL</b>			<b>\$ (27,026)</b>
	<b>AMORTIZATION EXPENSE-OTHER</b>			
10	<b>Amortization of Limited Term Plant-Account 407.1</b>			
11				
12				
13				
14				
15				
16				
17				
18	<b>TOTAL</b>			<b>\$ -</b>
19	<b>Amortization of Property Losses-Account 407.2</b>			
20				
21				
22				
23				
24				
25				
26				
27	<b>TOTAL</b>			<b>\$ -</b>
28	<b>Amortization of Other Utility Charges-Account 407.3</b>			
29	Deferred Charges			\$ 299,334
30	Abandoned Property			6,333
31	Theoretical Depr Reserve			(353,160)
32				
33				
34	<b>See attached for detail</b>			
35				
36	<b>TOTAL</b>			<b>\$ (47,493)</b>
37	<b>TOTAL-Account 407</b>			<b>\$ (47,493)</b>

Notes:

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	THEORETICAL DEPRECIATION RESERVE - 2007	(3,531,600)	10.00%	(353,160)
2	ABANDONED PROPERTY - CABOT PRESERVE WELLS	30,871	10.72%	3,308
3	ABANDONED PROPERTY - DUNLAP WOODS WELLS	24,013	10.72%	2,573
4	MAIN ABANDONMENT - CUSHING AVE	6,689	6.76%	452
5	MAST RD RAILROAD CROSSING-RECONSTRUCTION-MERRIMCK,NH	22,092	4.00%	884
6	SARBANES-OXLEY	792,703	20.00%	158,541
7	BOND DEFEASANCE PREMIUM	117,639	8.27%	9,732
8	UNION NEGOTIATIONS 2007	75,139	2.83%	2,123
9	UNION NEGOTIATIONS 2010	76,556	30.45%	23,314
10	EMPLOYEE RECRUITOR FEES	327,256	5.32%	17,411
11	SYNERGEN TRAINING 2007	22,226	31.56%	7,015
12	BROOKS DAM ACTION PLAN	58,768	5.00%	2,938
13	HI-LO WELL #4 REDEVELOP 2010	20,598	2.92%	601
14	NRPC MUTUAL AID STUDY	18,914	10.00%	1,891
15	CATCH BASIN MARKING 2004	10,577	10.00%	1,058
16	PENNICHUCK BROOK WATERSHED STUDY	116,577	7.54%	8,789
17	STUMP PD WATRSHD.COMM BAS EDUC	11,588	4.43%	513
18	TOWN OF MILFORD - WATERSHED STUDY	5,000	10.00%	500
19	UPPER MERRIMACK WTRSHED STUDY	66,000	10.00%	6,600
20	FACILIT STUDY.NASHUA/MERRIMACK	7,962	10.00%	796
21	WEB SITE UPGRADE 2006	25,741	20.54%	5,288
22	WATERSHED STUDIES 00-02	163,259	8.05%	13,137
23	COMPENSATION STUDY 2008	39,347	35.91%	14,129
24	MSDC CHARGES	679,636	3.03%	20,615
25	DEPRECIATION STUDY	7,933	0.47%	37
26	COST OF REMOVAL ANALYSIS 2007	6,107	56.03%	3,422
27				
28				
29				
30				
31				
32				
33				
34				
35				(47,493)



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

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

Line No.	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED				
			Operating Income Taxes Other Than Income (Account 408.1) (c)	Operating Income Taxes (Account 409.1) (d)	Other Income Taxes Other Than Income (Account 408.2) (e)	Other Income Taxes (Account 409.2) (f)	Extraordinary Items Income Taxes (Account 409.3) (g)
1	<b>FEDERAL</b>						
2	FICA	511,079	511,079				
3	FUTA	6,368	6,368				
4	Provisions/Federal Income Tax - Current	798,272		798,272			
5	Provisions/Federal Income Tax - Deferred	1,086,781		1,086,781			
6	Investment Tax Credit	(33,036)		(33,036)			
7							
8	<b>STATE</b>						
9							
10	Unemployment Tax	27,151	27,151				
11	Franchise Fee Tax						
12	NH Business Profit Tax - Current	342,562		342,562			
13	NH Business Profit Tax - Deferred	138,972		138,972			
14							
15	<b>LOCAL</b>						
16	Property Taxes	2,775,635	2,775,635				
17							
18							
19	Misc Adjustment Franchise Fees						
20	Other Taxes & Licenses	-	-	-			
21	Mass Exercise Tax	-	-	-			
22	Mass SUTA Tax	664	664				
23							
24	<b>TOTALS</b>	<b>\$ 5,654,448</b>	<b>\$ 3,320,897</b>	<b>\$ 2,333,551</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

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

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

Line No.	Description of Property (a)	Original Cost of Related Property (b)	Date Journal Entry Approved (When Required) (c)	Amount Charged to Account 414 (d)
1	Gain on disposition of property:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	<b>Total Gain</b>			-
13	Loss on disposition of property:			
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	<b>Total Loss</b>			-
25	<b>NET GAIN OR LOSS</b>			-

Note:

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

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

Line No.	Item (a)	Water Department (b)			Total (e)
			(c)	(d)	
1	<b>Revenues:</b>				
2	Merchandising sales, less discounts, allowances and returns.....				
3	Contract work.....				
4	Commissions.....				
5	Other (list major classes).....				
6	Jobbing	236,571			
7					
8					
9					
10	Total Revenues (Account 415).....	\$ 236,571	\$ -	\$ -	\$ -
11	<b>Costs and Expenses:</b>				
12	Cost of Sales (list major classes of cost).....				
13	Jobbing Expenses	127,634			
14	Operating Revenue deducts	-			
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses.....				
27	Customer accounts expenses.....				
28	Administrative and general expenses.....				
29	Depreciation.....				
30	Total Costs and Expenses (Accounts 416)	\$ 127,634	\$ -	\$ -	\$ -
31					
32	Net Income (before taxes)	\$ 108,937	\$ -	\$ -	\$ -
33	Taxes: (Accounts 408, 409)				
34	Federal.....				
35	State.....				
36	Total Taxes.....	\$ -	\$ -	\$ -	\$ -
37	Net Income (after taxes).....	\$ 108,937	\$ -	\$ -	\$ -

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

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

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

Line No.	Item (a)	Amount (b)
1	<b>Interest and Dividend Income (Account 419)</b>	
2	Interest Income	\$ 214
3		
4		
5		
6		
7		
8		
9		
10		
11		
12	<b>Total</b>	\$ 214
13	<b>Nonutility Income (Account 421)</b>	
14		\$ -
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	<b>Total</b>	\$ -
25	<b>Miscellaneous Nonutility Expenses (Account 426)</b>	
26	Non-Recoverable Meeting Expenses	\$ (1,699)
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	<b>Total</b>	\$ (1,699)

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

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2	\$ 3,700,969
2	Income taxes per Income Statement, schedule F-2 and account 439, Adjustments to Retained Earnings.	2,333,551
3	Other Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and nontaxable income).	
4	Temporary Differences:	
5	Charitable Contributions	32,482
6	Vacation & bonus accruals	(100,522)
7	AFUDC	8,123
8	Prepaid Expenses	(95,285)
9	A/R Reserve	(9,588)
10	Excess FAS 106 and FAS 87/Pension and Post Retirement Costs	521,414
11	Sarbanes Oxley compliance	148,801
12	Accelerated depreciation	(3,802,201)
13	Book/Tax Differences on disposal of assets	(367,354)
14	Total Temporary Differences	\$ (3,664,130)
15		
16		
17	New Hampshire Taxable Income	\$ 2,370,390
18		
19		
20	New Hampshire Business Profits Tax	-
21	New Hampshire Business Enterprise Tax	-
22		
23		
24		
25		
26	Federal taxable net	\$ 2,370,390
27	Computation of tax:	
28		
29	Pre Tax Income	\$ 6,034,520
30		
31	New Hampshire Business Profits Tax @ 8.5%	481,534
32	Federal Income Tax @ 34%	1,885,053
33		
34	Amortization of Investment Tax Credit	(33,036)
35		
36	Mass Excise Tax	-
37		
38	Total Income Taxes	\$ 2,333,551

## F-57 DONATIONS AND GIFTS

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

Line No.	Name of Recipient (a)	Purpose (b)	Account No. Charged (c)	Amount of Payment (d)
1	United Way of Greater Nashua	Charitable Donation	930	7,000
2	Adult Learning Center	Charitable Donation	930	1,000
3	American Cancer Society	Charitable Donation	930	365
4	American Express	Charitable Donation	930	150
5	American Red Cross	Charitable Donation	930	450
6	Bishop Guertin	Charitable Donation	930	100
7	Boys & Girls Club of Nashua	Charitable Donation	930	3,000
8	Boys & Girls Club of Souhegan	Charitable Donation	930	100
9	Business & Industry	Charitable Donation	930	750
10	CASA of NH	Charitable Donation	930	250
11	Charolette Ave School	Charitable Donation	930	500
12	City of Nashua	Charitable Donation	930	250
13	Daniel Webster Council	Charitable Donation	930	250
14	Friends of Kids Kove	Charitable Donation	930	500
15	Girls Inc. of New Hampshire	Charitable Donation	930	1,000
16	Greater Nashua Mental Health	Charitable Donation	930	200
17	Home Health & Hospice Care	Charitable Donation	930	2,000
18	Humane Society of Nashua	Charitable Donation	930	1,000
19	Marguerite's Place	Charitable Donation	930	1,000
20	Merrimack Professional Firefighters	Charitable Donation	930	195
21	Milford Rotary West	Charitable Donation	930	100
22	Muscular Dystrophy	Charitable Donation	930	50
23	Miscellaneous - Labor	Charitable Donation	930	459
24	Nashua Area Home	Charitable Donation	930	165
25	Nashua Children's Association	Charitable Donation	930	500
26	Nashua High School South	Charitable Donation	930	80
27	Nashua Lions Club	Charitable Donation	930	250
28	Nashua Pastoral Care	Charitable Donation	930	2,000
29	Nashua Police Athletic	Charitable Donation	930	255
30	Nashua Police Relief Association	Charitable Donation	930	150
31	Nashua Salvation Army	Charitable Donation	930	500
32	Nashua Soup Kitchen	Charitable Donation	930	500
33	Nashua West Rotary	Charitable Donation	930	350
34	Nashua Youth Council	Charitable Donation	930	500
35	NHAAO	Charitable Donation	930	50
36	NH Catholic Charities	Charitable Donation	930	75
37	NH Water Works	Charitable Donation	930	100
38	Reeds Ferry PFN	Charitable Donation	930	100
39	Rock-n-Rib Fest	Charitable Donation	930	1,163
40	Rotary Club of Nashua West	Charitable Donation	930	150
41	Salvation Army	Charitable Donation	930	500
42	Senior Activity Center	Charitable Donation	930	500
43	Special Olympics	Charitable Donation	930	100
44	St Joseph's Community Service	Charitable Donation	930	500
45	St. Joseph's Hospital	Charitable Donation	930	1,000
46	Super Coop Fund	Charitable Donation	930	100
47	VFW	Charitable Donation	930	225
48	Water for People	Charitable Donation	930	500
49	YMCA of Greater Nashua	Charitable Donation	930	1,500
50		Total		\$ 32,482



## F-58 DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	<b>Operation</b>			
2	Source of Supply	160,724		
3	Pumping	685,138		
4	Water Treatment	412,113		
5	Transmission and Distribution	462,859		
6	Customer Accounts	199,755		
7	Sales			
8	Administration and General	552,710		
9	Total Operation	\$ 2,473,299	\$ -	\$ -
10	<b>Maintenance</b>			
11	Source of Supply	155,781		
12	Pumping	143,303		
13	Water Treatment	44,237		
14	Transmission and Distribution	378,330		
15	Administrative and General	314,652		
16	Total Maintenance	\$ 1,036,302	\$ -	\$ -
17	<b>Total Operation and Maintenance</b>			
18	Source of supply (Lines 2 and 11)	316,504	-	-
19	Pumping (Lines 3 and 12)	828,441	-	-
20	Water Treatment Lines 4 and 13)	456,350	-	-
21	Transmission and Distribution (Lines 5 & 14)	841,189	-	-
22	Customer Accounts (Line 6)	199,755	-	-
23	Sales (Line 7)	-	-	-
24	Administrative and General (Lines 8 and 15)	867,362	-	-
25	Total Operation and Maintenance (Lines 18-24)	\$ 3,509,601	\$ -	\$ -
26	<b>Utility Plant</b>			
27	<b>Construction (by utility departments)</b>	176,889		
28	<b>Plant Removal (by utility departments)</b>			
29	<b>Other Accounts (Specify)</b>			
30	Officers	1,725,661		
31	Accounting	584,894		
32	Customer Service (includes Admin)	821,983		
33	Data Processing	267,621		
34	Engineering	577,906		
35	Jobbing	-		
36	Other	-		
37	Total Other Accounts	\$ 3,978,065	\$ -	\$ -
38	Total Salaries and Wages	\$ 7,664,555	\$ -	\$ -

**S-1 REVENUE BY RATES**

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

Line No.	Number and Title of Rate Schedule (a)	Thousands Gallons Sold (b)	Revenue (c)	Average Number of Customers (1) (d)	Thousand Gals. Sales per Customer (e)	Revenue per Thousand Gals. Sold (f)
1						
2						
3						
4						
5						
6	<b>Totals, Account 460 Unmetered Sales to General Customers</b>					
7						
8						
9						
10						
11						
12	<b>Totals, Account 461 Metered Sales to General Customers</b>	4,232,123	\$ 22,796,128	25,805	164.00	5.39
13	<b>Totals, Account 462 Fire Protection Revenue **</b>		\$ 3,801,753	818	N/A	N/A
14	<b>Totals, Account 466 Sales for Resale</b>		\$ 3,317			
15	<b>Totals, Account 467 Interdepartmental Sales</b>					
16	<b>TOTALS (Account 460-467)</b>	4,232,123	\$ 26,601,198	26,623	164.00	\$ 5.39

**Notes:**

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

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

## S-2 WATER PRODUCED AND PURCHASED

	Total Water Produced ** (in 1000 gals.)	WATER PURCHASED (in 1000 gals.)				Total Produced and Purchased (in 1000 gals.)
		Name of Seller: Town of Milford	Name of Seller: City of Manchester	Name of Seller: Town of Merrimack	Name of Seller:	
Jan	275,845	521	3,059	-		279,425
Feb	251,964	1,432	2,865	206		256,467
Mar	270,984	546	2,343	4,686		278,559
Apr	272,140	535	3,059	-		275,734
May	452,387	1,624	4,443	310		458,764
Jun	519,533	1,008	11,130	14,952		546,623
Jul	612,250	1,204	14,818	-		628,272
Aug	543,113	4,175	16,852	1,102		565,242
Sep	432,441	-	13,711	22,079		468,231
Oct	313,325	2,067	8,744	-		324,136
Nov	264,374	1,749	3,583	1,540		271,246
Dec	270,628	1,118	2,872	7,489		282,107
TOTAL	4,478,983	15,979	87,479	52,364		4,634,805

Max. day flow (in 1000 gals.): 23,816 DATE: 07/08/10 (WTP production only)

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

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

Name/I.D.	Type	Elev.	Drainage Area (sq. mi).	Protective Land Owned (acres)	Treatment*	Safe Yield (GPD)	Installed Production Capacity (GPD)	Total Production For Year (in 1000 gals.)
Supply Pond	Surface				C,F,CA	3		
Harris Pond	Surface				C,F,CA	7		
Bowers Pond	Surface				C,F,CA	--		
Holt Pond	Surface				C,F,CA	--		
Merrimack River	River		V	V	C,F,CA	20		V
			29 Sq Miles	1,000				4,128,019

\* Chlorination, Filtration, Chemical, Addition, Other

**S-4 WATER TREATMENT FACILITIES**

Name/I.D.	Type	Year Constructed	Rated Capacity (MGD)	Clearwell Capacity	Total Production For Year (in 1000 gals.)
Pennichuck Water Works Treatment Facility	Conventional w/ upflow clarification	1979	35 mgd	1,000,000	4,128,019

**S-5 WELLS**

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Bon Terrain	Gravel	40	1993	c,ca	625	625		233,270,072
AVD (AMHERST)	Gravel	30	circa 1960		110	110		-
Autumn Woods well #1	Bedrock	725	1997	c,ca	35	35	5	2,535,545
Autumn Woods well #2	Bedrock	1125	1997	c,ca	15	15	3	-
Autumn Woods well #4	Bedrock	275	1999	c,ca	57	57	5	5,587,021
English Woods well 1	Bedrock	305	1993	ca	18	18	3	965,288
English Woods well 2	Bedrock	1200	1993	ca	18	18	2	1,498,339
Great Bay well 1	Bedrock	625					5	1,090,799
Great Bay well 3	Bedrock	625					5	3,831,695
Souhegan Woods well 1	Gravel	30	1992	c,ca	75	75		13,603,932
Valleyfield Well 1	Bedrock			c,ca,o	16	16	2	3,247,507
Valleyfield well 2	Bedrock			c,ca,o	10	10	3	811,568
Sweet Hill well 1	Bedrock	780	1996	c	30	30	5	1,893,574
Sweet Hill well 2	Bedrock		2009					1,410,188

## S-4 WATER TREATMENT FACILITIES

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

## S-5 WELLS

Name/I.D.	Type*	Depth(ft.)	Year Installed	Treatment If Separate From Pump Station **	Safe Yield (gpm)	Installed Capacity (gpm)	HP of Submersible Pump	Total Production For Year (gals.)
Richardson Estates well 1	Bedrock	454	1987			33		1,952,910
Hi and Lo Estates well 2				c,ca,f				-
Hi and Lo Estates well 4	Bedrock	600		c,ca,f	25	25	3	2,764,052
Twin Ridge well 2	Bedrock	500	1988	c,ca,o,f	15			3,979,099
Twin Ridge well 4	Bedrock			c,ca,o,f	15			1,500,477
Twin Ridge well 5	Bedrock	805		c,ca,o,f	15			2,021,014
Twin Ridge well 6	Bedrock	600	2003	c,ca,o,f	15			-
Drew Woods well1	Bedrock	535	1988	c,ca,o	22			3,516
Drew Woods well 3	Bedrock	350	1988	c,ca,o	67			8,624,269
Drew Woods well 4	Bedrock	390	1988	c,ca,o	25			8,169,458
Drew Woods well 5	Bedrock	881	1999	c,ca,o	90			8,324,914
Drew Woods well 6	Bedrock	472	1999	c,ca,o	44			4,447,982
Drew Woods well 7	Bedrock	700	1999	c,ca,o	28			2,525,435
Hubbard well 2	Bedrock	1000		c,ca	32		5	3,118,118
Redfield Estates well1	Bedrock			c,ca	17			-
Redfield Estates Well 7		420		c,ca	10			1,685,723
Glenn Ridge Well #1	Bedrock	295	1989	c,ca,o,f	35	35	3	4,379,428
Glenn Ridge Well #2	Bedrock	215	1989	c,ca,o,f	35	35	3	4,139,245
Bedford Well #1	Bedrock	473	1991	c,ca	25			1,637,924
Bedford Well #4	Gravel	65	1996	c,ca	40			2,687,675
Maple Haven W2	Bedrock	330	1993	ca	30			2,171,396
Maple Haven W3	Bedrock	305	1993	ca	6			-
Maple Haven W4	Bedrock	300	1993	ca	40			3,124,834
Glenwoodlands W1	Bedrock	250	1989	f	30			2,583,546
Glenwoodlands W2	Bedrock	250	1989	f	38			2,800,853
Badger Hill W1	Bedrock	505	2002	c	35			4,678,056
Badger Hill W2	Bedrock	705	2002	c	10			-
Badger Hill W3	Bedrock	305	2002	c	59			3,898,277

**S-6 PUMP STATIONS**

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

Name/I.D.	Area Served	Number of Pumps	HP of Largest Pump*	Total Installed Capacity (gpm)	Total Pumpage For Year (gals.)	Total Atmospheric Storage (gals.)	Total Pressure Storage (gals.)	Type of Treatment
Autumn Woods	Salem	4	7.5	300	8,122,566	40,000		C, CA
AVD (Amherst)	Amherst	1		600	-	225,000		N/A
Bon Terrain	Amherst	1	60	800	233,270,072	-		C, CA
English Woods	Bedford	2	60		2,463,627	8,000		CA
Great Bay	New Market	2	10		4,922,494	-		N/A
Souhegan Woods	Amherst	1	10	125	13,603,932	40,000	10,000	C,CA
Valley Field	Plaistow	2	5	250	4,059,075	20,000	6,300	C, CA
Sweet Hill	Plaistow	2	5	125	3,303,762	12,000	1,350	C
Richardson Estates	Derry	2	5		1,952,910	10,000	1,800	N/A
Hi-Lo Estates	Derry	2	10		2,764,052	20,000	2,300	C, CA
Twin Ridge	Plaistow	2	5		7,500,590	-	-	C, CA
Drew Woods	Derry	3	50	1200	32,095,574	225,000	8,265	C, CA
Hubbard	Derry	2	5		3,118,118	20,000	-	C
Redfield	Derry	2	10		1,685,723	20,000	6,120	C, CA
Glen Ridge	Derry	2	2		8,518,673	20,000	400	C, CA
Ashley Commons	Milford	2	5		-	15,000	1,200	C, CA
Bedford Water	Bedford	2	25		4,325,599	30,000	2,800	C, CA
Maple Haven	Derry	2	5		5,296,230	22,000	2,000	CA
Glenwoodlands	Epping	2	5		5,384,399	30,000	-	O
Powder Hill	Bedford	5	10	1000	54,552,026	200,000	5,000	N/A
Cabot Preserve	Bedford	4	15	400	13,169,659			N/A
Badger Hill	Milford	4	15	600	8,576,333	50,000		C, CA
Barr Farms	Bedford	3	5	200	7,522,817			N/A
Federal Hill Booster Station	Milford	5	20	1200	4,882,215			N/A
Pennichuck WTP	Nashua	6	500	22200	4,128,019,000	7,500,000		C, CA, F
Pennichuck WTP (natural gas)	Nashua	1	550	10	-			
Donald Street	Bedford	2	50	700	72,057,100			C
Coburn Ave	Nashua	2	25	500	13,604,937			N/A
Souhegan Booster	Amherst	2	20	400	47,272,735			C
Milford Booster	Milford	2	50	550	Not Available			N/A
Bowers Landing	Merrimack	3	10	225	8,321,539			N/A
Shakespeare	Nashua	3	7.5		18,737,333			N/A
Timberline	Nashua	3	300	1500	Not Available			N/A
Main Dunstable	Nashua	2	100	1400	Not Available			N/A
Kessler	Nashua	3			13,850,598			N/A
Taylor Falls	Hudson	1	25	1100	130,567,400			N/A
Sky Meadow	Nashua	2	40	800	39,497,317			N/A
Orchard Ave	Nashua	2	5	135	17,918,970			N/A
High Pine	Nashua	3	60	2500	446,879,179			N/A
Northfield Booster Station	Nashua	3	5	150	6,697,290			N/A
Armory Booster Station	Nashua	4	15	1500	23,912,000			N/A

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

Name/I.D.	Type	Material	Size (Mill Gals)	Year Installed	Open/ Covered	Overflow Elev.	Area Served
Shakespeare I	Tank	Concrete	1.00	1966	Covered		Nashua, NH
Shakespeare II	Tank	Concrete	1.70	1993	Covered		Nashua, NH
Kessler Farms	Tank	Steel	4.50	1987	Covered		Nashua, NH
Bon Terrain	Tank	Steel	1.00	1992	Covered		Amherst, NH (Limited Area)
Amherst Tank	Tank	Steel	0.22	2002	Covered		Amherst, NH (Limited Area)
Coburn	Tank	Concrete	0.30	1976	Covered		Nashua, NH
Fifield I	Tank	Steel	5.00	1958	Covered		Nashua, NH
Powder Hill Tank	Tank	Concrete	0.15	1996/7	Covered		Bedford, NH (Limited Area)
Drew/Bliss/Hubbard	Tank	Concrete	0.23	2002	Covered		Derry, NH (Limited Area)
Fifield II	Tank	Concrete	6.60	1997	Covered		Nashua, NH
WTP Finished Water Storage	Tank	Concrete	6.50	2006	Covered		Nashua, NH

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

(1)	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	16"	Unknown	Total
Services	-	14,603	7,206	1,034	963	4	257	345	231	9	18	2	1,617	26,289
Fire Services	-	-	-	-	29	-	109	376	284	6	13	1	-	818
Meters	23,983	533	517	424	272	58	10	8	-	-	-	-	-	25,805
Hydrants	Municipal: 2,468		Private: -											2,468

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

Residential	Commercial	Industrial	Municipal	Total	Year-Round	Seasonal
24,116	1,789	229	155	26,289	26,158	131

**Notes:**  
 (1) Service/customer counts (S-8) and (S-9) are based on any stop to end that has been active for billing purposes at one time and not abandoned. Fire and meter counts are based on services that have been active for billing purposes at one time and not abandoned. Service/customer counts do not match the number of meters and fire services since an account could be both metered and have fire services. Additionally, the number of hydrants noted above only represent a few customer accounts.

**S-10 TRANSMISSION AND DISTRIBUTION MAINS**

(Length of Mains in Feet)

	Ductile Iron	Cast Iron	PVC	Non-PVC Plastic	Transite	Cement Lined	Galv. Steel	Copper	Material Unknown	RCPP	Total
1"		662		1,148		348	419	846			3,423
1-1/4"						5,196	1,165				6,361
1-1/2"				1,453		3,186	286	120			5,045
2"		1,143	99,623	1,443		9,497	5,601	217	670		118,194
3"			35,254	6,280							41,534
4"	60,880	37,835	86,391		6,956						192,062
6"	42,810	147,404	40,257	116	20,086						250,673
8"	392,466	450,790	74,762		127,774						1,045,792
10"	7,290	21,920	6,459	165							35,834
12"	215,814	109,242	5,181	494	47,240						377,971
14"		535									535
16"	96,304	21,565			19,554						137,423
18"											-
20"	1,611	732									2,343
24"	59,601	18,287									77,888
30"	8,840										8,840
36"											-
42"										570	570
48"											-
72"						1,325					1,325
Unspecified											-
											-
<b>Total</b>	<b>885,616</b>	<b>810,115</b>	<b>347,927</b>	<b>11,099</b>	<b>221,610</b>	<b>19,552</b>	<b>7,471</b>	<b>1,183</b>	<b>670</b>	<b>570</b>	<b>2,305,813</b>