

ANNUAL REPORT		SIGNED
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SUMMARIZED		
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STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

Concord

Sewer Utilities

ANNUAL REPORT OF

Bodwell Waste Services, Corp.

(Exact Legal Name of Respondent)

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

n/a

FOR THE YEAR ENDED DECEMBER 31, 2009

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

Name/Title: Stephen P. St. Cyr, Manager
 Address: St. Cyr & Associates
 Address: 17 Sky Oaks Drive, Biddeford, Me. 04005
 Telephone #: (207) 282-5222

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A-1 GENERAL INSTRUCTIONS

1. This Annual Report form is for the use of sewer companies operating in the State of New Hampshire.
2. This form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, NH 03301-7139, on or before March 31 of each year, according to the requirements of New Hampshire RSA 374:13, *Form of Accounts and Records*.
3. The word "**Respondent**," whenever used in this report, means the person, firm, association or corporation on whose behalf the report is filed.
4. The report should be typed, legible and in permanent form. A computer facsimile report, or a 3 1/2" floppy disk (using QuattroPro [preferred], Lotus, or Excel) and one hard copy (if submitted on standard 8 1/2" x 11" paper), will be accepted. All dollar amounts should be reported to the nearest whole dollar.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 1709. The definitions, instructions, accounting terms and phrases contained therein shall be interpreted according to PART Puc 1709, *Uniform System of Accounts for Sewer Utilities*, as prescribed by this Commission, shall 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.
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. Whenever schedules call for comparisons of figures of a previous year, the figures reported must be based on 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 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.

Annual Report of _____ Year ended December 31, _____

A-1 GENERAL INSTRUCTIONS (cont'd)

10. If the Respondent makes a report for a period less than a calendar year, or other than the normal calendar year (January through December), 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.
11. Whenever schedules request "*Current Year End Balances*" and "*Previous Year End Balances*," the figures reported are based on fiscal year end general ledger account balances.
12. Increases of greater than 10%, in Operation and Maintenance only, from the preceding year are to be explained in a letter.
13. The following is an explanation of the symbols used on the enclosed schedules:
 - a. "->" means "through." Example; Accounts 101 -> 105.
 - b. "-" means "minus." Example; Accounts 108-110.
 - c. "+" means "plus." Example; Accounts 281+282.

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business: Bodwell Waste Services Corp.
2. Full name of any other utility acquired during the year and date of acquisition: N/A
3. Location of principal office: Bedford, NH
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: June 19, 1992 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: June 19, 1992
8. Name and addresses of principal office of any corporation, trusts or association owning, controlling or operating respondent: N/A
9. Name and addresses of principal office of any corporation, trusts or association owning, controlled or operated by the respondent: N/A
10. Date when respondent first began to operate as a utility*: July 6, 1992
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. RSA 374:25, Exceptions and N. H. RSA 374:26 Permission: N/A

*If engaged in operation of utilities of more than one type, give dates for each.

A-3 OATH

**ANNUAL REPORT
of
Bodwell Waste Services, Corp.**

TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
2009

State of New Hampshire
County of Hillsborough ss.

I, the undersigned Stephen P. St. Cyr of
the Bodwell Waste Services, Corp. 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.

Stephen P. St. Cyr Manager

Subscribed and sworn to before me this

15th day of March 2010
Christine L Gonneville

CHRISTINE L. GONNEVILLE
Notary Public, Maine
My Commission Expires July 18, 2013

A-4 LIST OF OFFICERS

* Includes compensation received from all sources except directors fees.

Line No	Title of Officer	Name	Residence	Compensation *
1	President	Robert S. LaMontagne	Bedford, N. H.	0
2				
3				
4				
5				
6				
7				
8				
9				
10				

LIST OF DIRECTORS

Line No	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
11	Robert S. LaMontagne	Bedford, N. H.	N/A	N/A	0	0
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24	Total				0	0
25	List Directors' Fee per meeting					0

A-5 SHAREHOLDERS AND VOTING POWERS

Line No					
1	Indicate total of voting power of security holders at close of year:	10	Votes:		
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	Preferred	0			
4	Common	1			
5	Indicate the total number of votes cast at the last general meetin	N/A			
6	Give date and place of meeting:	N/A			
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)				
	Name	Address	No. of Votes	Number of Shares Owned	
				Common	Preferred
8	Robert S. LaMontagne	Bedford, N. H.	10	10	
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-6 LIST OF TOWNS SERVED

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

Line No	Town	Population of Area	Number of Customers	Line No	Town	Population of Area	Number of Customers
1	Manchester	100,000	450	16	Sub Totals Forward:	100,000	450
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15	Sub Totals Forward:	100,000	450	30	Totals:	100,000	450

A-7 PAYMENTS TO INDIVIDUALS

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

Line No	Name	Address	Amount
1	AAA Pump	Hooksett, N. H.	25,575
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		\$25,575

Sewer Utility

A-8 MANAGEMENT FEES AND EXPENSES

List all individuals, associations, corporations or concerns with whom the company has any contract or agreement covering management or subscription of its affairs 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. (a)	Name (b)	Date of Contract (c)	Date of Expiration (d)	Character of Services (e)	Amount Paid or Accrued for Each Class (f)	Distribution of Accruals or Payments		
						To Fixed Capital (g)	To Operating Expenses (h)	To Other Accounts (i)
1	St. Cyr & Associates	01/01/2009	12/31/2009	Management	\$8,700		\$8,700	
2	St. Cyr & Associates	01/01/2009	12/31/2009	Other	1,626		1,626	
3	AAA Pump Service	01/01/2008	12/31/2008	Oper. & Maint.	25,576	3,380	22,196	
4								
5								
6								
7								
8								
9								
10								
11				Totals	\$35,902	\$3,380	\$32,522	\$0

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	St. Cyr & Associates	730	Contracted Services	\$10,326
13	AAA Pump Service	730	Contracted Services	22,196
14				
15				
16				
17				
18				
19				
20				
21				
22			Total	\$32,522

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

Line No.	Name of Officer, Director or Affiliate	Identification of Service or Product	Amount	Name and Address of Affiliate Entity
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

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 A3, Oath, identifying the parties, amounts, dates and product, asset or service involved.

PART I - SERVICES AND PRODUCTS RECEIVED OR PROVIDED

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

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					
20					

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

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

Columnar instructions are as follow:

- (a) Enter name of related party or company.
- (b) Describe the type of assets purchased sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book cost for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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

Notes:

A-12 IMPORTANT CHANGES DURING THE YEAR

Give concise answers to each of the following, numbering them in accordance with the inquires. Each inquiry should be answered. If "none" or "not applicable" state that fact as a response. If information that 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 the collection, pumping, treatment, and disposal plant under construction at the end of year. None
4. Brief description of the collection, pumping, treatment, and disposal plant operation of which was begun during the year. The Company replaced a ball water meter at Rosecliff and a pump at East Meadows.
5. Extensions of system (lines and services) to new franchise areas under construction at the end of year. None.
6. Extensions of system (mains and services) put into operation during the year. None
7. Completed plant purchased, leased, sold or dismantled: Specifying items, parties and dates, and also reference to NHPUC docket number which authority was given to acquire, lease or sell. For purchase and sale of completed plants, specify the date on which deed was executed. N/A
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by inquires 3 to 7 preceding. N/A
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. None

A-12 IMPORTANT CHANGES DURING THE YEAR (cont'd)

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. None.

13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations. N/A

14. All other important financial changes, including the dates and purposes of all investment advances made during the year to and 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 such 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)
UTILITY PLANT					
1	Utility Plant (101-105)	F-6	\$1,058,425	\$1,057,963	\$462
2	Less: Accumulated Depr. and Amort. (108-110)	F-6	314,141	282,564	31,577
3	Net Plant	-	\$744,284	\$775,399	(\$31,115)
4	Utility Plant Acquisition Adj. Net (114-115)	F-7			
5	Total Net Utility Plant	-	\$744,284	\$775,399	(\$31,115)
OTHER PROPERTY & INVESTMENTS					
6	Nonutility Property (121)	-			
7	Less: Accumulated Depr. and Amort. (122)	-			
8	Net Nonutility Property	-			
9	Investment in Associated Companies (123)	-			
10	Utility Investment (124)	-			
11	Total Other Property & Investments	-			
CURRENT AND ACCRUED ASSETS					
12	Cash (131)	-	\$21,264	\$24,219	(\$2,955)
13	Special Deposits (132)	-			
14	Temporary Cash Investments (135)	-	21,459	21,411	48
15	Accounts Receivable Net (141-143)	-	65,334	56,766	8,568
16	Plant Materials and Supplies (151)	-			
17	Prepayments (162-163)	-	4,328	4,438	(110)
18	Miscellaneous Current & Accrued Assets (174)	-	1,674		1,674
19	Total Current and Accrued Assets	-	\$114,059	\$106,834	\$7,225
DEFERRED DEBITS					
20	Miscellaneous Deferred Debits (186)	-	\$808	\$1,581	(773)
21	Accumulated Deferred Income Taxes (190)	-			
22	Total Deferred Debits	-	\$808	\$1,581	(\$773)
TOTAL ASSETS AND OTHER DEBITS			\$859,151	\$883,814	(\$24,663)

F-1 BALANCE SHEET
Liabilities and Capital

Line No.	Account Title (Number) (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
EQUITY CAPITAL					
1	Common Stock Issued (201)	F-31	\$1	\$1	\$0
2	Preferred Stock Issued (204)	F-31			
3	Other Paid in Capital (211)	-	220,050	220,050	0
4	Retained Earnings (217)	F-3	(221,762)	(232,827)	11,065
5	Proprietary Capital (proprietorships & partnerships) (218)	F-4			
6	Total Capital	-	(\$1,711)	(\$12,776)	\$11,065
LONG TERM DEBT					
7	Other Long-Term Debt (224)	-	\$386,006	\$395,740	(\$9,734)
CURRENT & ACCRUED LIABILITIES					
8	Accounts Payable (231)	-			
9	Notes Payable (232)	-			
10	Customer Deposits (235)	-			
11	Accrued Taxes (236)	-	5,934	5,903	31
12	Accrued Interest (237)	-	1,913	1,913	0
13	Miscellaneous Current and Accrued Liabilities (241)	-	6,778	9,695	(2,917)
14	Total Current & Accrued Liabilities	-	\$14,625	\$17,511	(\$2,886)
OTHER LIABILITIES					
15	Advances for Construction (252)	-			
16	Other Deferred Credits (253)	-	17,898	21,278	(3,380)
17	Accumulated Deferred Investment Tax Credit (255)	-			
18	Miscellaneous Operating Reserves (265)	-			
19	Contributions in Aid of Construction - Net (271-272)	F-46	442,333	462,061	(19,728)
20	Accumulated Deferred Income Taxes (281-283)	-			
21	TOTAL LIABILITIES AND CAPITAL	-	\$859,151	\$883,814	(\$24,663)

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)
Utility Operating Income					
1	Operating Revenues (400)	F-47	\$116,325	\$144,777	(\$28,452)
2	Operating Expenses:				
3	Operating and Maintenance Expense (401)	F-48	56,276	78,054	(21,778)
4	Depreciation Expenses (403)	F-12	34,495	34,133	362
5	Amortization of Contributions in Aid of Construction (405)	F-46.1	(23,108)	(22,679)	(429)
6	Amortization of Utility Plant Acquisition Adjustments (406)	F-49			
7	Amortization Expense - Other (407)	F-49			
8	Taxes Other Than Income (408)	F-50	3,952	3,476	476
9	Income Taxes (409.1, 410.1, 411.1, 412.1)	-	755		
10	Total Operating Expenses		\$72,370	\$92,984	(\$21,369)
11	Net Operating Income (Loss)		\$43,955	\$51,793	(\$7,083)
OTHER INCOME AND DEDUCTIONS					
12					
13	Interest and Dividend Income (419)	-	\$48	\$185	(\$137)
14	Allow. for Funds Used During Construction (420)	-			
15	Nonutility Income (421)	-	4,660	5,326	(666)
16	Gains (Losses) from Disposition of Nonutility Property (422)	-			
17	Miscellaneous Nonutility Expenses (426)	-	(4,286)	(4,724)	438
18	Interest Expense (427)	1	(33,312)	(34,103)	791
19	Taxes Applicable to Other Income (409.2, 410.2, 411.2, 412.2)	-			
20	Total Other Income and Deductions		(\$32,890)	(\$33,316)	\$426
21	NET INCOME (LOSS)		\$11,065	\$18,477	(\$6,657)

Sewer Utility**F-3 STATEMENT OF RETAINED EARNINGS (ACCOUNT 217)**

1. Report below the particulars for each category of Retained Earnings.
2. Explain and give details of changes effected during the year.
3. State balance and purpose of each appropriated Retained Earnings amount at end of year.

Line No.	Item (a)	Appropriated (b)	Unappropriated (c)
1	Balance beginning of year		(\$232,827)
2	Changes during the year (specify):		
3	2009 Net Income (Loss)		11,065
4			
5			
6			
7			
8			
9	Balance at end of year		(\$221,762)

F-4 STATEMENT OF PROPRIETARY CAPITAL (ACCOUNT 218)

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

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

Sewer Utility

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are nonconcurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or outside of the current asset and liability groups.
2. Under "Other" specify significant amounts and group remaining amounts.
3. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
4. Clarifications and explanations should be listed below the schedule.

Line No.	Sources of Funds (a)	Current Year 2009 (b)	Prior Year 2008 (c)
1	Internal Sources:		
2	Net Income	\$11,065	\$18,477
3	Adjustment to Retained Earnings		
4	Depreciation	34,495	34,133
5	Amortization	(23,108)	(22,679)
6	Deferred Income Taxes and Investment Tax Credits (Net)		
7	Capitalized Allowance for Funds Used During Construction		
8	Other (Net): Change in Current Assets and Liabilities	(12,245)	(6,096)
9	Total From Internal Sources	\$10,207	\$23,835
10	Adjustments to Retained Earnings		
11	Net From Internal Sources	\$10,207	\$23,835
12	EXTERNAL SOURCES:		
13	Long-term debt (bonds, debentures, etc.; net proceeds & payments)		
14	Common Stock (net proceeds and payments)		
15	Net Increase In Short Term Debt (include commercial paper)		
16	Other (Net): Other Deferred Credits	\$0	(\$24,368)
17			
18	Total From External Sources	\$0	(\$24,368)
19	Other Sources *		
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided	\$10,207	(\$533)
23	Construction and Plant Expenditures (include land):		
24	Gross Additions		
25	Sewer Plant	3,380	8,271
26	Nonutility Plant		
27	Other:		
28	Total Gross Additions	\$3,380	\$8,271
29	Less: Capitalized Allowance for Funds Used During Construction		
30	Total Construction and Plant Expenditures	\$3,380	\$8,271
31	Retirement of Debt and Securities:		
32	Long-Term Debt (bonds, debentures, etc; net proceeds & payments)	\$9,734	\$8,944
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (include commercial paper)		
35	Other (Net)		
36			
37			
38	Total Retirement of Debt and Securities	\$9,734	\$8,944
39	Other Resources were used for *		
40	Net Increase in Working Capital Excluding Short Term Debt	\$9,734	\$8,944
41	Other		
42	Total Financial Resources Used	\$13,114	\$17,215

* 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.

Line No.	Notes to Schedule F-5		
	Beginning Cash	\$45,630	\$63,378
	Financial Resources Provided	10,207	(533)
	Financial Resources Used	(13,114)	(17,215)
	Ending Cash	\$42,723	\$45,630

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

Line No.	Account (a)	Ref. Sch. (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	Plant Accounts:				
2	Utility Plant in Service - Accts 351-398 (101)	F-8	\$1,058,425	\$1,057,963	\$462
3	Property Held for Future Use (103)	-			
4	Utility Plant Purchased or Sold (104)	F-8			
5	Construction Work in Progress (105)	F-10			
6	Total Utility Plant	-	\$1,058,425	\$1,057,963	\$462
7	Accumulated Depreciation & Amortization:				
8	Accumulated Depreciation (108)	F-11	314,141	282,564	31,577
9	Accumulated Amortization (110)	-			
10	Total Accumulated Depreciation & Amortization	-	\$314,141	\$282,564	\$31,577
11	Net Plant		\$744,284	\$775,399	(\$31,115)

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

Report each acquisition adjustment and related accumulated amortization separately. For any acquisitions 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	None			
3				
4				
5				
6	Total Utility Plant Acquisition Adjustments			
7	Accumulated Amortization (115)			
8				
9				
10				
11				
12	Total Accumulated Amortization			
13	Net Acquisition Adjustments			

Sewer Utility

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

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

1. Report below the original cost of water plant in service according to prescribed accounts.
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 parenthesis 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 or amounts initially recorded in Account 104, Utility Plant Purchased or Sold. In showing the clearance of Account 104, include in column (c) the amounts with respect to accumulated depreciation, acquisition adjustments, etc. and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	351 Organization						
2	352 Franchises	16,148					16,148
3	353 Land and Land Rights						
4	354 Structures and Improvements -						
5	360 Collection Sewers - Force	669,863					669,863
6	361 Collection Sewers - Gravity						
7	362 Special Collecting Structures						
8	363 Services to Customers						
9	364 Flow Measuring Devices	16,785					16,785
10	365 Flow Measuring Installations						
11	370 Receiving Wells						
12	371 Pumping Equipment	348,480	3,380	2,918			348,942
13	380 Treatment and Disposal Equipment						
14	381 Plant Sewers						
15	382 Outfall Sewer Lines						
16	389 Other Plant and Miscellaneous Equipment	6,687					6,687
17	390 Office Furniture and Equipment						
18	391 Transportation Equipment						
19	393 Tools, Shop and Garage Equipment						
20	395 Power Operated Equipment						
21	396 Communication Equipment						
22	398 Other Tangible Plant - Leach Fields						
23	Rounding						
	Total Utility Plant in Service	\$1,057,963	\$3,380	\$2,918			\$1,058,425

Sewer Utility

F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)

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

Line No.	Description of Project (a)	Total Charged to Construction Work In Progress (Acct 105) (b)	Estimated Additional Cost of Project (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
Total		\$0	\$0

F-11 ACCUMULATED DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 108)

1. Report below the information called for concerning accumulated depreciation of utility plant in service at end of year and changes during year.
2. Explain any important adjustments during year.
3. Explain any 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 of the Uniform System of Accounts intent is that retirements of depreciable plant is 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.

Balances and Changes During Year

Line No.	Item (a)	Utility Plant In Service (Account 108.1) (b)
1	Balance beginning of year	\$282,564
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	34,495
3	Net charges for plant retired:	
4	Book cost of plant retired	2,918
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	(\$2,918)
8	Other (debit) or credit items	
9	Rounding	
10		
11		
12	Balance at end of year	\$314,141

F-12 ANNUAL DEPRECIATION CHARGE

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	Franchises	\$16,148	5.0%	\$807
2	Mains	669,863	2.2%	14,737
3	Pumps, etc	348,942	2.5% - 10.0%	17,582
4	Meter Station	16,785	4.5%	755
5	Other Plant	6,687	5.0% - 20.0%	613
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total Depreciation Charge	\$1,058,425		\$34,495

F-31 CAPITAL STOCK (Accounts 201 and 204)

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

Line No.	Item (a)	Common Stock (Account 201)	Preferred Stock (Account 204)
		(b)	(c)
1	Par or Stated Value Per Share	\$0.10	None
2	Shares Authorized	10	
3	Shares Issued and Outstanding	10	
4	Total Par Value of Stock Issued	1	
5	Dividends Declared Per Share For Year	0	

F-35 LONG TERM DEBT (Account 224)

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

Line No.	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Interest		Principal Balance At End of Year (d)
		Rate (b)	Payments (c)	
1	Loan from Shareholder	8.5%	\$33,264	\$386,006
2				
3				
4				
5	Total		\$33,264	\$386,006

F-36 Notes Payable (Account 232)

1. Report the particulars 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 covering open lines of credit.
4. Any demand notes should be designated as such in column (c).
5. Minor accounts may be grouped by classes, showing the number of such accounts.
6. Report in total all other interest accrued and paid on notes discharged during the year.

Line No.	Payee (a)	Interest Rate (b)	Date of Note (c)	Date of Maturity (d)	Outstanding At End of Year (e)	INTERST DURING YEAR	
						Accrued (f)	Paid (g)
1	None						
2							
3							
4							
5	Total						

This Schedule is for Short-Term Notes only. Long-Term Notes should be reported on Schedule F-35.

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

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year.
2. Taxes, paid during the year and charged directly to final accounts, that is, not charged to prepaid or accrued taxes, should be included in columns (c) and (d). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (i) accruals credited to taxes accrued, (ii) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (iii) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts.
4. The aggregate of each kind of tax should be listed under the appropriate headings 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 parenthesis.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected though payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Type of Tax (a)	BALANCE AT BEGINNING OF YEAR		Taxed Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 162) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 162) (h)
1	Federal							
2								
3								
4	Total Federal							
5								
6	State							
7	State Utility Property Taxes		154	3,922	3,768			0
8	State Business Taxes			755	755			
9	Total State		154	4,677	4,523			0
10								
11	Local							
12	City of Manchester	5,904		30			5,934	
13								
14	Total Local	5,904		30			5,934	
15	TOTAL TAXES	5,904	154	4,707	4,523	0	5,934	0

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	\$680,064
2	Credits during year:	
3	Contributions received from Main Extension and Customer Charges (Sch. F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch. F-46.3)	3,380
5	Total Credits	\$3,380
6	Charges during year:	
7	Balance end of year (Account 271)	\$683,444

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year (Account 272)	\$218,003
2	Amortization provision for year, credited to:	
3	Amortization of Contributions in Aid of Construction	23,108
4	Credit for plant retirement	
5	Other (debit) or credit items	
6		
7		
8	Balance end of year (Account 272)	\$241,111

Notes : Line 1, Schedule F-46, minus line 1, F-46.1, should equal line 19(d), Schedule F-1, page 16.

: Line 7, Schedule F-46, minus line 8, F-46.1, should equal line 19(c), Schedule F-1, page 16.

Sewer Utility

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

- Report, as specified below, information applicable to credits added to Contribution in Aid of Construction received from main extension charges and customer connections charges.
- Total Credits amount reported on line 11 should agree with Schedule F-46, line 3.

Line No.	Description (a)	Number of Connections (b)	Charge per Connection (c)	Amount (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total credits from main extension charges and customer connection charges			

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

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

Line No.	Description (a)	(C)ash or (P)roperty (b)	Amount (c)
1	Contribution from Socha	Cash	\$3,380
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		\$3,380

Sewer Utility

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

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

Line No.	Class of Property (a)	Cost Basis (b)	Rate (c)	Amount (d)
1	Force Main	95,696	2.20%	2,105
2	Pumps	161,693	5.00%	8,085
3	Mill Pond - Franchise	12,671	5.00%	634
4	Mill Pond - Force Mains	266,796	2.20%	5,870
5	Mill Pond - Pump Station	86,100	2.50%	2,153
6	Mill Pond - Meter Station	16,785	4.50%	755
7	Franchise - Cohas Overlook	3,468	5.00%	173
8	Mill Pond - Check Valves (4)	2,545	10.00%	255
9	Rosecliff - Check Valves (1)	888	10.00%	89
10	Bubbler Controller	3,375	2.50%	84
11	2004 Additions	4,793	10.00%/2.50%	283
12	2005 Additions	13,773	10.00%/2.50%	1,306
13	2007 Additions	3,210	10.00%/5.00%	321
14	2008 Additions	8,271	10.00%	827
15	2009 Additions	3,380	5.00%	169
16	Total	683,444		23,108

Sewer Utility

F-47 OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Total Operating Revenues, line 21, should agree with schedule F-2, Income Statement, line 1.
4. Number of customers should be reported on the basis of number of services, plus number of flat rate accounts. Any customer possessing more than one (1) service shall be counted as one (1) customer. The average number of customers means the average of the totals at end of each billing period.

Line No.	Account (a)	OPERATING REVENUES			AVERAGE NUMBER OF CUSTOMERS	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)		Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
	Sewer Revenues					
1	521 Flat Rate Revenues					
2	521.1 Residential	115,506	0		450	0
3	Total Flat Rate Revenues					
4	522 Measured Revenues					
5	Total Measured Revenues					
6	Total Sewage Revenues	\$115,506	\$0		450	0
7	536 Other Sewage Revenues	819	(28,452)			
8	400 Total Operating Revenues	\$116,325	(\$28,452)			

Note:

BILLING ROUTINE

Report the following information in days for Accounts 521 and 522:

1. The period for which bills are rendered: Quarterly
2. The period between the date meters are read and the date customers are billed: N/A

F-48 OPERATION AND MAINTENANCE EXPENSES (Account 401)

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If two or more sewer systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in columns (d) thru (f).
3. If the increases and decreases are not derived from previously reported figures, explain in footnotes.
4. Increase of greater than 10% must be explained separately.

Line No.	Account (a)	Total Amount for Year (b)	Increase or (Decrease) from Previous Year (c)	(d)	(e)	(f)
1	701 Salaries and Wages - Employees					
2	702 Salaries and Wages - Officers, Directors and Majority Stockholders					
3	704 Employee Pension and Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal					
6	715 Purchased Power	11,621	(1,136)			
7	716 Fuel for Power Production					
8	718 Chemicals					
9	720 Material and Supplies					
10	730 Contracted Services	\$39,325	(\$15,520)			
11	740 Rents					
12	750 Transportation					
13	755 Insurance	2,937	57			
14	765 Regulatory Commission	533	(81)			
15	770 Bad Debt	0	(4,889)			
16	775 Miscellaneous	1,860	(209)			
17	Total Operating Expenses	\$56,276	(\$21,778)			

Notes:

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

Line No.	Item (a)	Basis (b)	Rate (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment Account 406	None		
2				
3				
4				
5				
6				
7				
8				
9	TOTAL			
10	Amortization Expense - Other Account 407	None		
11				
12				
13				
14				
15				
16				
17				
18	TOTAL			

Sewer Utility

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

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

Line No.	Class of Tax (a)	Total Taxes Charged During the Year (b)	DISTRIBUTION OF TAXES CHARGED		
			Operating Income		Other Income & Deductions Income Taxes (Account 409.2) (e)
			Taxes Other Than Income (Account 408) (c)	Operating Income Income Taxes (Account 409.1) (d)	
1	FEDERAL				
2					
3					
4					
5					
6		Total Federal			
7	STATE				
8	State Utility Property Taxes	3,922	3,922		
9	State Business Taxes	755		755	
10					
11					
12					
13		Total State	\$3,922	\$755	
14	LOCAL				
15	City of Manchester	30	30		
16					
17					
18					
19					
20		Total Local	\$30		
21		TOTAL TAXES	\$4,707	\$3,952	\$755

Sewer Utility

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

Report below a reconciliation of reported net income for the year with taxable income used in computing federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, schedule F-2.	\$11,065
2	Income Taxes per Income Statement, schedule F-2 plus any adjustments to Retained Earnings, account 215.	
3	Other reconciling amounts	
4		
5	Interest Income	(48)
6	Depreciation Expense	2,105
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Federal Taxable Net Income	\$13,122
26	Computation of Tax:	0
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		

F-57 DONATIONS AND GIFTS

Report for each donation and gift given, the name of recipient, purpose of transaction, account number charged and amount. These amounts cannot be charged to Operating Expense accounts.

Line No.	Name of Recipient (a)	Purpose (b)	Account Number Charged (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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22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37		Total ...		0

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	Collection	None		
2	Pumping			
3	Treatment and Disposal			
4	Customer Accounts			
5	Administrative and General			
6				
7				
8				
9	Total Operation and Maintenance			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
	Utility Plant			
26	Construction (by utility department)			
27	Plant Removal (by utility department)			
28	Other Accounts (specify):			
29				
30				
31				
32				
33				
34				
35	Total Other Accounts			
36	Total Salaries and Wages			

Sewer Utility

S-1 REVENUE BY RATES

1. Report below, for each rate schedule in effect during the year, revenue and average number of customers.
2. If the sales under any rate schedules are classified in more than one revenue account, list the rate schedule 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 (c) 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)	Revenue (b)	Average Number of Customers (c)
1	521 Flat Rate		
2	521.1 Residential	115,506	450
3			
4			
5			
6	SubTotal Acct. 521	\$115,506	450
7	522 Measured		
8			
9			
10			
11			
12	SubTotal Acct. 522		
13	524 Other Systems		
14	536 Other Revenues	\$819	
15			
16	TOTAL	\$116,325	450

S-4 SEWERAGE TREATMENT FACILITIES

Name / I.D.	Type	Year Constructed	Rated Capacity (GPD)	Total Production For Year (in 1000 gals.)
None				

