ANNUAL REPORT

For Water Utilities

OF

Name LISBON WATER DISTRICT

Address 639 LISBON STREET, LISBON FALLS, ME 04252

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF MAINE

FOR THE

YEAR ENDED DECEMBER 31,2022

Signature of Person responsible for report

MARIE HALE

TITLE CHAIRPERSON OF COMMISSIONERS

TELEPHONE 207-353-3020

E_MAIL lwdgeneralmgr@lisbonme.org

LISBON WATER DISTRICT | Year of Report: | December 31, 2022

FINANCIAL AND OPERATIONAL MEASURES FOR MAINE WATER UTILITIES SUMMARY

1. This page is automatically completed from information filled out int he remainder of the report. Therefore, this page is locked so changes cannot be made. The summary information will be used by Maine Rural Water Association in its "Financial and Operational Measures for Maine Water Utilities" application which can be found at: https://utilitymeasures.org

Line No.	Parameter	Data Source Location	Value	Parameter	Data Source Location	Value
1	Utility Names	Page E-4, Line 7F	LISBON WATER DISTRICT	Customers - residentail	W-7, Line 1 (d)	2,222
2				Customers - commercial	W-7, Line 2 (d)	133
3	Contact Person	Page E-4, Line 4B	Shellie Reynolds	Customers - industrial	W-7, Line 3 (d)	1
4	Phone	Page E-4, Line 7D	207-353-3020	Customers - governmental	W-7, Line 4 (d)	24
5	Email	Page E-4, Line 12D	lwdgeneralmgr@lisbonme.org	Total Customers Accounts	W-7, Line 7 (d)	2,380
6	Cash Account	Page F-1, Acts, 131 to 135	1,534,791	Miles of Transmission/Distribution	W-9, Line 9g+ 23g	209,535
7	Total Current & Accrued Assets	Page F-1, Line 42	1,900,270	Calculated Population Served	W-7, Line 7(d) X 2.5	5,950
8	Net Utility Plant	Page F-1, Line 6	7,884,453	Total Distribution Mains (feet)	W-9, line 23(g)	209,535
9	Accounts Receivable	F-1, Act. 141-144	89,430	Total Transmission Mains (feet)	W-9, Line 9(g)	-
10	Bond & Notes Payable(Excluding to Associated Companies)	F-2, Acts. 221, 223, 224, 231 and 2	2,489,468	Distribution Main Added in Year (feet)	W-9, Line 23(d)	7,063
11	Total Current & Accured Liabilities	F-2, Line 29	91,866	Total Number of Public Fire Hydrants	W-10, Line 5(h)	237
12	Depreciation Expense	F-4, Act. 403	230,583	Number of Services (not fire protection)	W-10, Line 14 D	2,444
13	Operating Revenue	F-4, Line 2	1,661,173	Number of Main Breaks	W-12, Line 31(i)	300
14	Operating Expense	F-4, Line 3	1,001,836	Number of Service Line Leaks	W-12, Line 32(d)	0
15	Interest Expense	F-4, Line 39	68,912	Total Production Water	W-12. Line15	179,360
16	Net Income	F-4, Line 46	387,390	Number of Fire Hydrants Flushed	W-12, Line 23F	0
17	Debt Principal Payment	F-5, Line 35	406,228			
18	Main Contributions (net CIAC)	F-21, Line 11	2,155,685			
19	Contributions from SD, Ext. Customer Conn,	F-21, Act 271, Line 3	1,063,622			
20	Transmission & Main Cost	W-1, Act. 331c OR W-4 Acct 331	5,183,083			
21	Purchased Power	W-2, Line 6c	58,042			
22	Total Revenue from Public Fire Protection	W-3, Line 15c	480,000			
23	Total Revenue from Private Fire Protectic	W-3, Line 16C	35,237			
24	Total Revenue from Water Sales	W-3, Line 20	1,594,250			
25	Depreciation Base	W-4, Line 26c	10,641,424			
26	Accumulated Depreciation	W-5a, line 32l	3,855,794			
27	Total FTE Employees (NOT Trustees)	W-6, Line 1 to 26	8			
28						

STATE OF MAINE

Extracts from Title 35A Revised Statutes

Section 102: The term "commission" when used in this chapter, means the Public Utilities Commission.

The term "corporation" when used in this chapter, includes municipal and quasi-municipal corporations.

The term "person" when used in this chapter, includes an individual, a co-partnership and a voluntary association.

The term "water works" when used in this chapter, includes all reservoirs, tunnels, shafts, dams, dikes, headgates, pipes, gates, pipes, flumes, canals, structures and appliances, and all other real estate, fixtures and personal property, owned, controlled, operated or managed in connection with or to facilitate the diversion, development, storage, supply, distribution, sale, furnishing, carriage, apportionment or measurement of water for municipal and domestic use.

The term "water utility" when used in this chapter, includes every person, its leasers, trustees, receivers or trustees appointed by any court, owning, controlling, operating or managing any water works for compensation within this State, including ay aqueduct organized under former Title 35, chapter 261 and any of its predecessors.

Sec. 504. Accounts closed December 31st; balance sheet filed. The accounts of all public utilities shall be closed annually on the 31st day of December unless a different date is fixed by the commission, and a balance sheet of that date so fixed, promptly taken therefrom. Within 3 months after said date, or the date so fixed, such balance sheet together with such other information as the commission shall prescribe, verified by an officer or owner of public utility, shall be filed with the commission. Said commission may for good and sufficient cause extend said time for any public utility not exceeding 1 month and may, in its discretion, excuse any public utility from filing such returns when the gross revenue of such utility does not exceed the sum of $50,000.

§ 1508-A - Administrative penalty

1. Penalty. Unless otherwise specified in law, the commission may, in an adjudicatory proceeding, impose an administrative penalty as specified in this section.

A. For willful violations of this Title, a commission rule or a commission order by a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider, the commission may impose an administrative penalty for each violation in an amount that does not exceed $5,000 or .25% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in the State, whichever amount is lower. Each day a violation continues constitutes a separate offense. The maximum administrative penalty for any related series of violations may not exceed $500,000 or 5% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in the State, whichever amount is lower. [PL 2011, c. 623, Pt. B, §5 (AMD).]

B. For a violation in which a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider was explicitly notified by the commission that it was not in compliance with the requirements of this Title, a commission rule or a commission order and that failure to comply could result in the imposition of administrative penalties, the commission may impose an administrative penalty that does not exceed $500,000. [PL 2011, c. 623, Pt. B, §5 (AMD).]

C. The commission may impose an administrative penalty in an amount that does not exceed $1,000 on any person that is not a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider and that violates this Title, a commission rule or a commission order. Each day a violation continues constitutes a separate offense. The administrative penalty may not exceed $25,000 for any related series of violations. [PL 2011, c. 623, Pt. B, §5 (AMD).]

D. In addition to the administrative penalties authorized by this subsection, the commission may require disgorgement of profits or revenues realized as a result of a violation of this Title, a commission rule or a commission order. [2003, c. 505, §23 (new).]

2. Considerations. In determining the amount of an administrative penalty under this section, the commission shall take into account:

A. The severity of the violation, including the intent of the violator and the nature, circumstances, extent and gravity of the prohibited act; [2003, c. 505, §23 (new).]

B. The consequences of the violation, including the violation's action or lack of action was in consequence with this Title, a commission rule or a commission order; [2003, c. 505, §23 (new).]

C. The violator's history of previous violations; [2003, c. 505, §23 (new).]

D. The amount necessary to deter future violations; [2003, c. 505, §23 (new).]

E. The violator's good faith attempts to comply after notification of a violation; and [2003, c. 505, §23 (new).]

F. Such other matters as justice requires. [2003, c. 505, §23 (new).]

Section History: PL 2003, Ch. 505, §23 (NEW). PL 2011, c. 623, Pt. B, §5 (AMD).

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.

2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).

3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.

5. Where dates are called for, the month and day should be stated as well as the year.

6. All schedules requiring dollar entries should be rounded to the nearest dollar.

7. Complete this report by means which result in a permanent record and save all electronic files.
Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.

8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.

9. The report must be completed and filed with the Commission using CMS by April 1 of the year following the date of the report. Paper copies do not need to be filed. Utilities must use the most up to date form. This version should be used for 2020 information and the Original Excel filed should be uploaded.

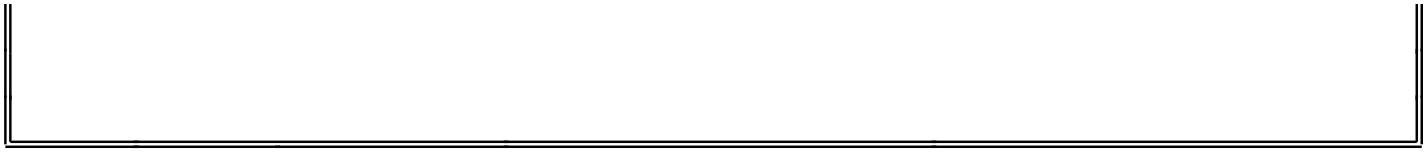
10. Water utilities with less than $50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than $50,000.

TABLE OF CONTENTS

Schedule	Page	Schedule	Page
EXECUTIVE SUMMARY			
Certification	E-1	Compensation of Officers & Directors	E-6
General Information	E-2,E-3,E-4	Affiliation of Officers & Directors	E-7
Company Profile	E-5	Summary of Statistics	E-8
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Extraordinary Property Losses	F-14
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Notes Payable	F-15
Notes to Balance Sheet	F-3	Accounts and Notes Payable to Associated Companies	F-15
Operating Statement	F-4	Capital Stock	F-16
Statement of Retained Earnings	F-5	Long Term Debt	F-17
Net Utility Plant	F-6	Bonds	F-17
Utility Plant Acquisition Adjustments	F-6	Advances from Associated Companies	F-17
Accumulated Depreciation	F-7	Accrued Taxes	F-18
Accumulated Amortization	F-7	Accrued Interest	F-19
Nonutility Property	F-8	Regulatory Commission Expense	F-19
Special Deposits	F-8	Misc. Current & Accrued Liabilities	F-20
Investments and Special Funds	F-9, F-9a	Advances for Construction	F-20
Accounts and Notes Receivable - Net	F-10	Operating Reserves	F-21
Accounts Receivable from Associated Companies	F-11	Contributions in Aid Of Construction	F-21
Notes Receivable from Associated Companies	F-11	Additions to CIAC Received From System Development Charges, & Main Extension Charges	F-21
Materials & Supplies	F-12	Reconciliation of Reported Net Income With Taxable Income For Federal Income Taxes	F-22
Misc. Current & Accrued Assets	F-12	Political Activities, Institutional Advertising, Promotional Advertising and Allowances	F-23
Prepayments	F-13		
Miscellaneous Deferred Debits	F-13		
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	F-14		
WATER OPERATION SECTION			
Water Utility Plant Accounts	W-1	Distribution Reservoirs, Standpipes and Tanks	W-8
Water Utility Expense Accounts	W-2	Water Treatment	W-9
Water Operating Revenues	W-3	Transmission & Distribution Mains	W-9
Basis For Water Depreciaton Charges	W-4	Hydrants	W-10
Analysis of Entries in Water Depreciation Reserve	W-5	Service Pipes	W-10
Employees and Compensation	W-6	Consumers Meters	W-11
Classification of Customers	W-7	Water Production & Consumption	W-12
Source of Supply	W-7, W-8	Disconnect & Deposit Regulations	W-12

EXECUTIVE SUMMARY

Blank Left Page



State of MAINE

County of ANDROSCOGGIN } SS

I, the underscored, **Arthur Mclean** (Name of owner or officer) **CHAIRPERSON** (Title)

of COMMISSIONERS, LISBON WATER DEPARTMENT
(Full Name of Respondent)

do make oath that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth; and I further say that no deductions were made before stating the operating revenues herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said Company during the period for which said return is made, to the best of my knowledge, information, and belief.

(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 23rd day of March, 2023
(month, year)

Shelllie Reynolds

THIS FORM SHOULD BE COMPLETED USING "/S/ NAME" in place of a hard copy signature.

HISTORY OF RESPONDENT

Line Number		
1		
2	1. Exact name of Utility filing this report	Town of Lisbon Water Department
3		
4	2. Location of main office	639 Lisbon Street
5		Lisbon Falls, ME 04252
6	3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of	
7	partnership and names and addresses of partners.	
8		
9		
10		
11		
12		
13		
14	4. Give date when the utility commenced to serve the public.	1909
15		
16		
17	5. If a corporation, give date of organization and government of state under which organized. If organized under legislative	
18	charter, state year, chapter and all amendments.	
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws	
32	under which each was organized, and authority for consolidation or merger.	
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.	
45		
46		
47		
48		
49		
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.	
51		
52		

HISTORY OF RESPONDENT

9. State fully the territory you are authorized to serve.

Town of Lisbon

10. Territory actually being served.

Same

11. State fully what business, if any, is being conducted other than that of a water utility. None

12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several classes of stock.

N/A

13. Give names, addresses and holdings of the ten largest stockholders.

Name	*Address*	*Common Shares held*	*Preferred shares held*

Utility Name: LISBON WATER DISTRICT Year of Report: December 31, 2022

Line Number	
1	1. Exact name of Utility: Town of Lisbon Water Department
2	2. Name and address of person to whom correspondence concerning this report should be addressed
3	Shellie Reynolds
4	Lisbon Water Department
5	639 Lisbon Street
6	Lisbon Falls, ME 04252
7	3. Telephone 207-353-3020 3a. E-mail address: lwdgeneralmgr@lisbonme.org
8	4. List below the address of where the utility's books and records are located
9	
10	Department Office
11	Lisbon Falls, ME 04252
12	5. Telephone 207-353-3020
13	6. List below any audit groups reviewing records and operations:
14	RHR Smith
15	3 Old Orchard Road
16	Buxton, ME 04093
17	
18	7. Date of original organization of the utility 1909
19	8. List below the names, titles and telephone numbers of each:

OFFICERS

	Name	*Title*	*Number*
20			
21			
22			
23			
24			
25			
26			
27			
28			

DIRECTORS

	Name	*Title*	*Number*
29			
30	Marie Hale	Commissioner	353-3020
31	Roger Bickford	Commissioner	353-3020
32	Arthur McLean	Chairperson	353-3020
33			
34			
35			
36			
37			

COMPANY PROFILE

Provide to the extent available a brief narrative company profile which covers the following areas:

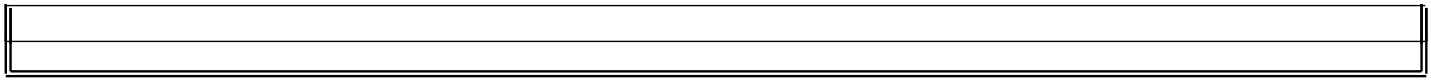
A. Brief company history
B. Public services rendered
C. Major goals and objectives
D. Major operating divisions and functions
E. Current and projected growth patterns
F. Major transactions having material effect on operations

The Lisbon Water Department was chartered in 1904 and since then has provided water for Lisbon Falls Village, and in 1922, expanded to service the Villages of Lisbon and Lisbon Center.

Currently service is provided to about 2,400 customers including several large mobile home parks, along with a general business and residential market, plus public and private protection.

Current goals include improving maintenance of storage and distribution facilities , updating pumping, disinfecting and control systems, a second connection between two major zones, and an additional source of supply.

Maintenance and operations are supervised by the General Manager who has three operators on staff, while office operations are handled by the Business Manager and office assistant.



COMPENSATION OF OFFICERS

Line Number	*Name*	*Title*	*Officer's Salary ($)*
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			

COMPENSATION OF DIRECTORS/TRUSTEES

For each director lister on page E-4 list the number or director/meetings attended by each director/trustee and the compensation received as a director/trustee from the respondent.

Line Number	*Name*	*Title*	*Number of Meetings Attended*	*Officer's Salary ($)*
23				
24	Marie Hale	Commissioner/Chair	12	1,500
25				
26	Arthur McLean	Commissioner/Chair	12	1,800
27				
28	Roger Bickford	Commissioner	11	1,375
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-4, list the principal occupation or business affiliation if other than listed on page E-4, and all affiliations or connections with any other business or financial organization, firms, or partnerships. For purposes of this part, official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
2	Marie Hale	Retired		
3				
4	Arthur McLean	Superintendent		Bowdoinham Water District
5				
6	Roger Bickford	Mechanic		Self-Employed
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				

42				
43				
44				
45				
46				

SUMMARY OF STATISTICS

(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY) **N/A**

Line Number		WATER
1	**PLANT (000's omitted)**	
2		
3	Plant in Service	
4	Construction Work in Progress	
5	Plant Acquisition Adjustment	
6	Plant Held for Future Use	
7	Materials and Supplies	
8	Less:	
9	Accumulated Depreciation and Accumulated Amortization	
10	Contribution in Aid of Construction	
11		
12	Net Book Cost	
13		
14	**REVENUES AND EXPENSES (000's omitted)**	
15		
16	Operating Revenues	
17		
18	Depreciation and Amortization Expense	
19	Income Tax Expense	
20	Taxes Other Than Income	
21	Other Operating Expenses	
22		
23	Total Operating Expenses	
24		
25	Net Operating Income	
26		
27	Other Income	
28	Other Income Deductions	
29		
30	Net Income	
31		
32	**NUMBERS OF CUSTOMERS**	
33		
34	Residential - Yearly Average	
35	Commercial - Yearly Average	
36	Industrial - Yearly Average	
37	Others - Yearly Average	
38		
39	Total	
40		
41	**OTHER STATISTICS**	
42		
43	Average Annual Residential Use	
44	Average Annual Residential Revenue per 1,000 Gallons	
45	Average Residential Monthly Bill	
46	Gross Plant Investment per Customer	

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		**UTILITY PLANT**			
2					
3	101-105	Utility Plant	F-6	11,740,247	11,740,247
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	3,855,794	3,855,794
5					
6		Net Plant		7,884,453	7,884,453
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8		Other Plant Adj. (Specify)			
9					
10					
11		**Total Net Utility Plant**		7,884,453	7,884,453
12					
13		**OTHER PROPERTY AND INVESTMENTS**			
14					
15	121	Nonutility Property	F-8	0	0
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	0
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	0
24					
25		**Total Other Property & Investments**		0	0
26					
27		**CURRENT AND ACCRUED ASSETS**			
28					
29	131	Cash		1,534,791	1,534,791
30	132	Special Deposits	F-8		
31	134	Working Funds			
32	135	Temporary Cash Investments			
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision			
34		for Uncollectible Accounts	F-10	89,430	89,430
35	145	Accounts Receivable from Associated Companies	F-11	0	
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	68,674	68,674
38	162	Prepayments	F-13	20,006	20,006
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	187,369	187,369
41					
42		**Total Current and Accrued Assets**		1,900,270	1,900,270
43					
44	181-190	**DEFERRED DEBITS**	F-13	0	
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		9,784,723	9,784,723

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

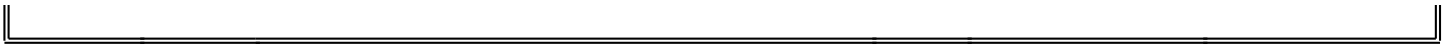
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		**EQUITY CAPITAL**			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital		38,884	38,884
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings		5,350,159	5,350,159
8	215	Unappropriated Retained Earnings		-671,113	-671,113
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		**Total Equity Capital**		4,717,930	4,717,930
12		**LONG-TERM DEBT**			
13	221	Bonds	F-17	2,434,117	2,434,117
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		**Total Long-Term Debt**		2,434,117	2,434,117
17		**CURRENT AND ACCRUED LIABILITIES**			
18	231	Accounts Payable		55,351	55,351
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	0	
21	234	Notes Payable to Associated Companies	F-15	0	
22	235	Customer Deposits			
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	6,236	6,236
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	30,279	30,280
29		**Total Current and Accrued Liabilities**		91,866	91,867
30		**DEFERRED CREDITS**			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits			
35		**Total Deferred Credits**		0	0
36	261-265	**OPERATING RESERVES**	F-21	385,125	385,125
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	2,528,927	2,528,927
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	373,242	373,242
40		**Total Net C.I.A.C**	F-21	2,155,685	2,155,685
41		**ACCUMULATED DEFERRED INCOME TAXES**			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		**Total Accumulated Deferred Income Taxes**		0	0
46					
47		**TOTAL EQUITY CAPITAL AND LIABILITIES**		9,784,723	9,784,724

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		**UTILITY OPERATING INCOME**			
2	400	**Operating Revenues** (should equal W-3 line 28)	W-3	1,661,173	1,588,504
3	401	Operating Expenses	W-2	1,001,836	894,703
4	403	Depreciation Expense	W-4	230,583	204,527
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	11,976	10,981
8	409.1	Income Taxes	F-18		
9	410.1	Deferred Federal Income Taxes	F-18		
10	411.1	Provision for Deferred Income Taxes-Credit	F-18		
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
12	412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expense	F-18		
13		**Total Utility Operating Expenses**		1,244,395	1,110,211
14		**Utility Operating Income**		416,778	478,293
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			
17		**Total Utility Operating Income**		416,778	478,293
18		**OTHER INCOME AND DEDUCTIONS**			
19	415	Revenues From Merchandising, Jobbing and Contract Work		11,500	9,640
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21					
22	419	Interest and Dividend Income		9,847	3,578
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		18,235	1,609
25	426	Miscellaneous Nonutility Expenses		58	
26		**Total Other Income and Deductions**		39,524	14,827
27		**TAXES APPLICABLE TO OTHER INCOME**			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		**Total Taxes Applicable To Other Income**		0	0
35		**INTEREST EXPENSE**			
36	427	Interest Expense	F-19	68,912	75,492
37	428	Amortization of Debt Discount & Expense	F-14		
38	429	Amortization of Premium on Debt	F-14		
39		**Total Interest Expense**		68,912	75,492
40		**EXTRAORDINARY ITEMS**			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		**Total Extraordinary Items**		0	0
45					
46		NET INCOME		387,390	417,628



OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	(b)		AMOUNTS (c)
1	215	Unappropriated Retained Earnings, 1/01/22 Beginning Balance		(652,275)
2				
3		Changes to account:		
4	439	Adjustments to Retained Earnings (requires Commission approval prior to use):		
5		Credits		
6				
7		Total Credits		0
8		Debits		
9				
10		Total Debits		0
11				
12	435	Balance Transferred from Income (Page F-4, line 46)		387,390
13				
14	436	Appropriation of Retained Earnings:		
15				
16				
17		Contractual Appropriation of Income (also defined as debt repayment -- **if you have made principal payments on bonds this should be reflected her**e)	406,228	
18		Other		
19		Total Appropriation of Income		406,228
20				
21		Dividends Declared:		
22	437	Preferred Stock Dividends Declared		
23				
24	438	Common Stock Dividends Declared		
25				
26		Total Dividends Declared		0
27				
28	215	Unappropriated Retained Earnings, 12/31/22 Ending Balance		(671,113)
29				
30	214	Appropriated Retained Earnings 1/01/22___ Beginning Balance		4,943,931
31		(state amount and purpose for each appropriation)		
32		Additions to Appropriated Retained Earnings:		
33				
34		Sinking Fund Reserve		
35		Funded Debt Retired thru Surplus		406,228
36				
37				
38	214	Appropriated Retained Earnings 12/31/22 Ending Balance		5,350,159

	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
39						
40	214.2	Sinking Fund Reserve				0
41	214.3	Funded Debt Retired thru Surplus	4,943,931	406,228		5,350,159

42	214.4	Other				0
43						0
44		Total	4,943,931	406,228	0	5,350,159
44						

UTILITY PLANTS (ACCOUNTS 101-105)

Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		**PLANT ACCOUNTS**			
2	101	Utility Plant In Service	10,735,426		10,735,426
3	102	Utility Plant Leased to Others			0
4	103	Property Held for Future Use			0
5	104	Utility Plant Purchased or Sold			0
6	105	Construction Work in Progress	1,004,821		1,004,821
7					
8		Total Utility Plant	11,740,247	0	11,740,247

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

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

NONE

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
9	Acquisition Adjustment (114):			
10				
11				0
12				
13				
14				
15				
16	Total Plant Acquisition Adjustments	0	0	0
17				
18	Accumulated Amortization (115):			
19				
20				0
21				0
22				0
23				0
24				
25	Total Accumulated Amortization	0	0	0
26				
27	Net Acquisition Adjustments	0	0	0

ACCUMULATED DEPRECIATION (ACCOUNT 108)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	**BALANCE FIRST OF YEAR**	3,716,980		3,716,980
2	**Credit during year:**			
3	Accruals charged to Account 108	269,788		269,788
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	269,788	0	269,788
10				
11	Debits during year:			
12	Book cost of plant retired	130,974		130,974
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	130,974	0	130,974
17				
18	BALANCE END OF YEAR	3,855,794	0	3,855,794

ACCUMULATED AMORTIZATION (ACCOUNT 110) NONE

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	**BALANCE FIRST OF YEAR**			0
20	**Credits during year:**			
21	Accruals charged to Account 110			0
22	Other credits (specify)			0
23				0
24				0
25	Total credits	0	0	0
26				
27	**Debits during year:**			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	Total debits	0	0	0
32				
33	BALANCE END OF YEAR	0	0	0

NONUTILITY PROPERTY (Account 121) **NONE**

Report separately each item of property with a book cost of $25,000 or more included in Acct. 121. Other items may be grouped by classes of property.

Line Number	DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	RETIREMENTS (d)	ENDING YEAR BALANCE (e)
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					
15	Total Nonutility Property	0	0	0	0

SPECIAL DEPOSITS (ACCOUNT 132)

Report hereunder all special deposits carried in Account 132. NONE

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):	
17		
18		
19		
20		
21		
22		
23	Total Special Deposits	0

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
1						
2	NONE					
3						
4						
5						
6	Totals		0			

UTILITY INVESTMENTS (ACCOUNT 124)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
7						
8	NONE					
9						
10						
11						
12	Totals		0			

OTHER INVESTMENTS (ACCOUNT 125)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
13						
14	NONE					
15						
16						
17						
18	Totals		0			

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127) continued.

OTHER SPECIAL FUNDS (Acct. 127)

Line Number	Purpose of Fund (a)	Name of Securities in Fund (b)	Trustee of Fund (c)	(d)	Balance in fund beginning of period (e)	Additions to Fund during Period		Withdrawals from fund during period (h)	Balance in fund at close of year (i)
						Cash Appropriation Fund (f)	Income from Investment of Fund (g)		
1	Sinking Funds								0
2									0
3	**NONE**								0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144)

Report hereunder all accounts and notes receivable included in Acctounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

Line Number	Description (a)		TOTAL (b)
1	**ACCOUNTS RECEIVABLE:**		
2			
3	Customer Accounts Receivable (Acct. 141):		
4	Water	83,152	
5	Other	6,278	
6			
7	Total Customer Accounts Receivable		89,430
8			
9	**OTHER ACCOUNTS RECEIVABLE (Acct. 142):**		
10			
11			
12			
13			
14			
15	Total Other Accounts Receivable		0
16			
17	**NOTES RECEIVABLE (Acct. 144):**		
18			
19			
20			
21			
22			
23			
24	Total Notes Receivable		0
25			
26	Total Accounts and Notes Receivable		89,430
27			
28	**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):**		
29			
30	Balance first of year		
31	Add: Provision for uncollectibles for current year		
32	Collections of accounts previously written off		
33	Utility accounts		
34	Others		
35			
36	Total Additions		0
37	Deduct accounts written off during year:		
38	Utility Accounts		
39	Other		
40			
41			
42	Total accounts written off		0
43			
44	Balance end of year		0
45			
46	Total Accounts and Notes Receivable - Net		89,430

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 145)

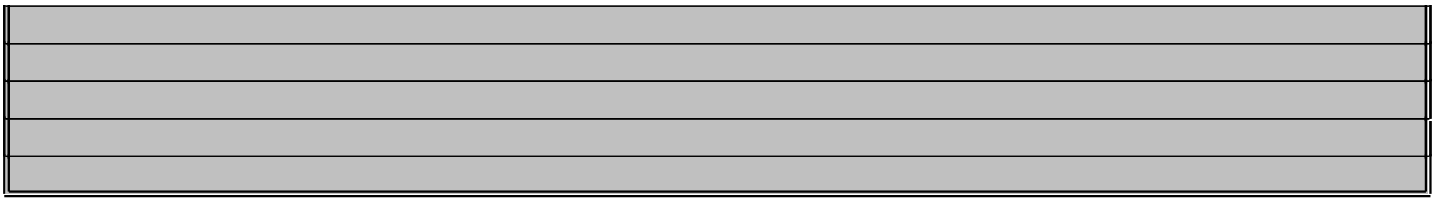
Report each account receivable from associated companies separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
1		
2		
3	NONE	
4		
5		
6		
7		
8		
9		
10		
11	Total	0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 146)

Report each note receivable from associated companies separately.

Line Number	DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (d)
12			
13			
14	NONE		
15			
16			
17			
18			
19			
20			
21			
22	Total		0



MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	68,674		68,674
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	68,674	0	68,674

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	187,369
14	Other:	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	187,369

PREPAYMENTS (Acct. 162)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	**Prepaid Insurance**			
2	Prepaid Rents	20,006		20,006
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify):			0
6				0
7				0
8				
9	Total Prepayments	20,006	0	20,006

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

NONE

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				0

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181) NONE

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period From (year) (c)	Amortization Period To (year) (d)	Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
1								0
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	0			0	0	0	0

UNAMORTIZED PREMIUM ON DEBT (Acct. 251) NONE

Line Number	Name of Debt to which premium relates (a)	Total premium to close of year (b)	Amortization Period From (year) (c)	Amortization Period To (year) (d)	Balance in account at beginning of year (e)	Credits to account during year (f)	Premium extinguished during year (g)	Balance in account at close of year (h)
1								0
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			0	0	0	0

EXTRAORDINARY PROPERTY LOSSES (Acct. 182) NONE

Report each item separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
31	Extraordinary Propery Losses (Acct. 182):	
32		
33		
34		
35		
36	Total Extraordinary Propery Losses	0

NOTES PAYABLE (Accts. 232 and 234)

OTHER SPECIAL FUNDS (Acct. 127) NONE

Line Number	(a)	Nominal Date of Issue (b)	Date of Maturity (c)	INTEREST Rate (d)	INTEREST Frequency of Payment (e)	Principle Amount per Balance Sheet (f)
1	Account 232-Notes Payable					
2						
3						
4						
5						
6						
7						
8						
9	Totals Account 232					0
10	Account 234-Notes Payable to					
11	Associated Companies					
12						
13						
14						
15						
16						
17						
18						
19	Totals Account 234					0

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233) NONE

Report each account payable separately.

Line Number	Description (a)	Total (b)
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	0

CAPITAL STOCK (Acct. 201 & 204) NONE

A.-With Par Value

For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Class of Stock (a)	No. of shares specified in Articles of Incorporation (b)	Par value per share (c)	Authorized by P.U.C.		Par value issued actually outstanding at close of year (f)	Cash received as consideration for issue (g)	Cash value of other property acquired or services received as consideration for issue (h)	Amount nominally oustanding at close of year (i)
				No. of shares (d)	Par value (e)				
1									
2	Common								
3									
4									
5	Total Common								0
6	Preferred								
7									
8									
9	Total Preferred								0
10	Receipts outstanding								
11	for installments paid								
12	Total								0

B.-Without Par Value

Line No.	Class of Stock (j)	No. of Shares specified in Articles of Incorporation (k)	No. of shares authorized by P.U.C. (l)	Stock Actually Outstanding		Cash Value of other property aquired or services received as consideration for issue (o)	No. of shares nominally outstanding at close of year (p)
				Shares (m)	Cash consideration (n)		
13							
14	Common						
15							
16							
17							
18							
19	Preferred						
20							
21							
22							
23							
24	Receipts outstanding						
25	for installments paid						
26	Total						

LONG TERM DEBT (Acct. 221, 223 and 224)

A.-With Par Value

Submit particulars of the various unmatured bonds and other evidences of long term debt which were in existence at the close of the year. For the purposes of this report, capital stocks and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reaquired by or for the respondant under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Name and Description of Obligation	Date of Issue	Date of Maturity	Par Value Authorized	Par Value actually outstanding at close of year	Cash received as consideration for issue	Cash value of other property aquired or services received as consideration for issue	Interest		
								Rate percent	Due Date	Interest charged to income during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Bonds									
2										
3	MMBB	2005	2024	3,000,000	340,813	3,000,000		2.05	A-O	17,553
4										
5	MMBB	2005	2025	393,000	58,950	393,000		3 - 5	A-O	2,028
6										
7	MMBB	2010	2030	970,000	388,000	970,000		4.01 - 5.75	A-O	13,340
8										
9	MMBB	2014	2034	650,000	430,131	650,000		.43 - 3.786	M-N	15,252
10										
11	MMBB	2020	2030	1,500,000	1,216,223	1,500,000		1.19 - 1.74	M-N	20,739
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total			6,513,000	2,434,117	6,513,000				68,912

ACCRUED TAXES (Acct. 236)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year			0
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	11,976		11,976
5	Property Taxes			0
6	Payroll Taxes			0
7	Other Taxes & Licenses			0
8	Federal Income Taxes			0
9	State Income Taxes			0
10	Deferred F.I.T			0
11	Deferred S.I.T			0
12	Deferred Income Taxes - Credit			0
13	ITC Deferred To Future Periods			0
14	ITC Restored To Operating Income			0
15	Taxes Applicable to Other Income			0
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18				
19	Total Taxes Accrued	11,976	0	11,976
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	11,976		11,976
23	Property Taxes			0
24	Payroll Taxes			0
25	Other Taxes & Licenses			0
26	Federal Income Taxes			0
27	State Income Taxes			0
28	Deferred F.I.T			0
29	Deferred S.I.T			0
30	Deferred Income Taxes - Credit			0
31	ITC Deferred To Future Periods			0
32	ITC Restored To Operating Income			0
33	Taxes Applicable to Other Income			0
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36				
37	Total Taxes Paid	11,976	0	11,976
38				
39	Balance End of Year	0	0	0

ACCRUED INTEREST (Acct. 237)

Line Number	(a)	Balance at Beginning of Year (b)	INTEREST Accrued during Year		Interest Paid During Year (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:	7,480	427	68,912	70,156	6,236
4						
5						
6						
7						
8						
9	Total Account No. 237.1	7,480		68,912	70,156	6,236
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	7,480		68,912	70,156	6,236

REGULATORY COMMISSION EXPENSE--NORMALIZATION OF RATE CASE EXPENSE (Accts. 666 and 667)

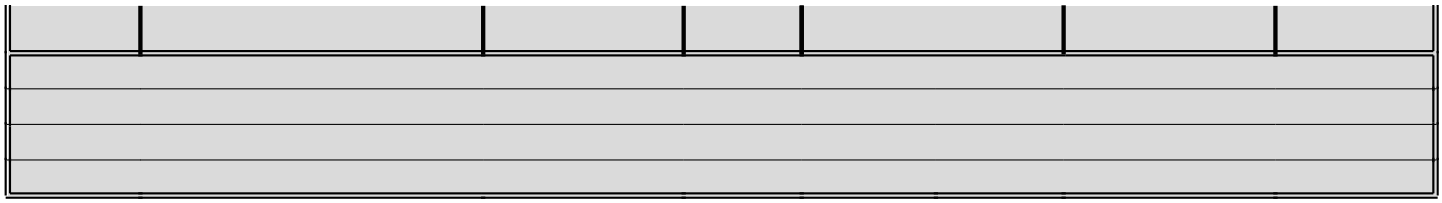
Line Number	Description of Case (Docket No.) (a)	Expense Incurred During Year (b)	Amount Transferred to Acct. No. 186.6 (c)	Charged Off During Year	
				Acct. (d)	Amount (e)
22					
23	NONE				
24					
25					
26					
27					
28					
29					
30					
31					
32	Total	0	0		0

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3		
4	Accrued Benefits	15,737
5		
6	Accrued Payroll	14,542
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	30,279

ADVANCES FOR CONSTRUCTION (Acct. 252) NONE

Line Number	Name of Payor (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1						0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Total	0		0	0	0



OPERATING RESERVES (Acct. 261-265)

Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve. (a)	Credit Balance at Start of Year (b)	Additions (c)	Withdrawals (d)	Credit Balance at close of year (e)
1	Acct. 261-Property Insurance Reserve				0
2	Acct. 262-Injuries & Damages Reserve				0
3	Acct. 263-Pensions & Benefits Reserve				0
4	Acct. 265-Miscellaneous Operating Reserves				0
5	Other				0
6	Standpipe painting	401,835	22,600	39,310	385,125
7					
8					
9					
10	Total	401,835	22,600	39,310	385,125

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	1,465,305
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	1,063,622
4		
5		
6	Total Credits	1,063,622
7	Deduct refunds during year	
8	Balance end of year	2,528,927
9	Less Accumulated Amortization	373,242
10		
11	Net CIAC	2,155,685

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR

Line Number	Description of Charge	Number of Connections	Water
12			
13	Mains		950,305
14	Services		63,376
15	Meters		18,558
16	Hydrant		31,383
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		1,063,622

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(Utility Operations) N/A

1. The reconciliation should include th same detail as furnished on Schedule M-1 of the federal tax return for the year. 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 and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consoldiated federal tax return, reconcile reported net incomewith taxable net income as if a separate return were to be filed, indicating 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 Number	(a)	Ref. (b)	Amount (c)
1	Net income for the year		
2	Reconciling items for the year:		
3	Taxable income not reported on books:		
4			
5			
6			
7			
8			
9			
10	Deductions recorded on books not deducted for return:		
11			
12			
13			
14			
15			
16			
17	Income recorded on books not included in return:		
18			
19			
20			
21			
22			
23			
24	Deduction on return not charged against book income:		
25			
26			
27			
28			
29			
30			
31	Federal tax net income		
32			
33	Computation of tax:		

POLITICAL ACTIVITIES, INSTITUTIONAL ADVERTISING, PROMOTIONAL ADVERTISING AND PROMOTIONAL ALLOWANCES NONE

Report by item the account number, nature, payee and amounts for such activities, advertising, and allowances recorded in separate subdivisions of the non-operating account no. 426, "Miscellaneous Nonutility Expenses." Report in an attachment a description of the methods used by the utility to collect and account for such information and methods used to inform its employees and agents of the requirement of Chapter 83 of the Public Utilities Commission's rules and regulations and how to report such information to the utility for inclusion in the report required by Section 2 and the accounts required by Section 3 of this rule. IF NONE, SO STATE.

REMARKS:

Item	Amount

INSIDER TRANSACTIONS NONE

35-A M.R.S.A. §709(3), Insider Transactions, requires that utilities submit to the commission with its annual report a report of insider transactions requiring review and approval under subsection 2. Subsection 2 states:

2. Approval and disclosure of insider transactions. An insider transaction shall be specifically reviewed and approved by the public utility's board of directors or trustees, provided that when an insider transaction is part of a series of related transactions involving the same insider, approval of each separate transaction is not required so long as the public utility's board of directors or trustees has reviewed and approved each series of related transactions and the terms and conditions under which the transactions may take place. The minutes of the meeting at which approval is given shall indicate the nature of the transaction or transactions, that the review was undertaken and approval given and the names of individual directors or trustees who voted to approve or disapprove the transaction or transactions. In the case of negative votes, a brief statement of each dissenting director's or trustee's reason for voting to disapprove the proposed insider transaction or transactions shall be included in the minutes if its inclusion is requested by the dissenting director or trustee.

Transaction Description	Annual Amount

Accounting for Pension and Post-Retirement Benefits

Both GAAP and GASB have specific requirements for the accounting for Pension and Post-Retirement Benefits. In the space below the utility should summarize how it accounts for penseions and post retirement benefits (pay as you go, accrual) and any changes in that accounting during the last calendar year. In addition, the utility should list all accounts that it used to record these costs during the calendar year.

Description of Accounting for Pension and Post-Retirement Benefits:	
Accounts Charged During Year:	Amount
Maine PERS Expense - Pay as you go	48,788
Additional GASB 68 pension (revenue) expense not shown in PUC report.	115,052
GASB 75 OPEB expense not shown in PUC report.	Unknown

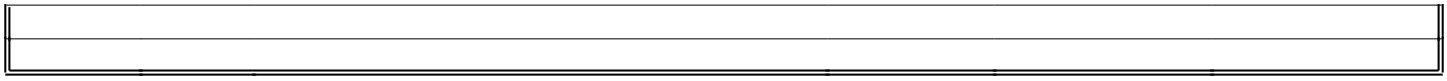
WATER OPERATION SECTION

Utility Name: LISBON WATER DISTRICT Year of Report: December 31, 2022

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
1	301	Organization	94,002			94,002
2	302	Franchises				0
3	303	Land and Land Rights				0
4	304	Structures and Improvements	1,571,780			1,571,780
5	305	Collecting and Impounding Reservoirs				0
6	306	Lake, River and Other Intakes				0
7	307	Wells and Springs	220,805			220,805
8	308	Infiltration Galleries and Tunnels				0
9	309	Supply Mains				0
10	310	Power Generation Equipment				0
11	311	Pumping Equipment	595,537	34,610	19,000	611,147
12	320	Water Treatment Equipment	923,891	21,426	9,000	936,317
13	330	Distribution Reservoirs and Standpipes	159,421			159,421
14	331	Transmission and Distribution Mains	4,232,778	950,305		5,183,083
15	333	Services	586,373	63,376		649,749
16	334	Meters and Meter Installations	480,381	44,354	20,000	504,735
17	335	Hydrants	345,602	41,479	1,000	386,081
18	339	Other Plant and Miscellaneous Equipment				0
19	340	Office Furniture and Equipment	14,672			14,672
20	341	Transportation	126,923	97,265	81,974	142,214
21	342	Stores Equipment				0
22	343	Tools, Shop and Garage Equipment	41,789			41,789
23	344	Laboratory Equipment	4,347			4,347
24	345	Power Operated Equipment				0
25	346	Communication Equipment	143,500			143,500
26	347	Miscellaneous Equipment	58,441	13,343		71,784
27	348	Other Tangible Plant				0
28						
29		Total Water Plant	9,600,242	1,266,158	130,974	10,735,426

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	PRIOR YEAR (d)	LEFT BLANK
1	601	Salaries and Wages - Employees	503,131	433,910	
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3			4,675	4,675	
4	604	Employee Pensions and Benefits	198,516	146,810	
5	610	Purchased Water			
6	615	Purchased Power	58,042	45,389	
7	616	Fuel for Power Purchased			
8	618	Chemicals	16,626	9,955	
9	620	Materials and Supplies	77,932	64,608	
10	631	Contractual Services - Engineering		6,763	
11	632	Contractual Services - Accounting	9,300	7,755	
12	633	Contractual Services - Legal	1,448	2,962	
13	634	Contractual Services - Management Fees			
14	635	Contractual Services - Other	91,189	109,874	
15	641	Rental of Building/Real Property			
16	642	Rental of Equipment			
17	650	Transportation Expenses	12,663	14,079	
18	656	Insurance - Vehicle	995	1,279	
19	657	Insurance - General Liability	16,000	11,691	
20	658	Insurance - Workman's Compensation	8,458	25,670	
21	659	Insurance - Other			
22	660	Advertising Expense			
23	666	Regulatory Commission Expenses -			
24		Normalization of Rate Case Expense			
25	667	Regulatory Commission Expenses - Other		3,550	
26	670	Bad Debt Expense		109	
27	675	Miscellaneous Expenses	2,861	5,624	
28					
29		Total Water Utility Expenses	1,001,836	894,703	



WATER OPERATING REVENUES (Acct. 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. If the customer count in the residential service classification includes customers counted more than once because of special services, such as air conditioning, etc. indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below.

Line No.	ACCT NO.	Account Name	Operating Revenues		Thousand Gallons Sold*		Number of Customers for Year
			Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen. Customers					
4							
5							
6							
7							
8	460	Total	0	0	0	0	0
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	865,598	20,407	118,797	(2,386)	2,222
11	461.2	Commercial	158,145	39,675	28,541	8,040	133
12	461.3	Industrial	8,690	48	2,493	832	1
13	461.4	Public Authorities	42,122	7,535	6,829	1,805	24
14		Total	1,074,555	67,665	156,660	8,291	2,380
15	462.1	Public Fire-Protection Service	480,000	0			
16	462.2	Private Fire-Protection Service	35,237	(102)			
17	464	Other Sales to Public Authorities	4,458	3,900			
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,594,250	71,463	156,660	8,291	2,380
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	7,156	(586)			
24	472	Rents from Water Property	59,767	1,787			
25	473	Interdepartmental Rents					

26	474	Other Water Revenues					
27		Total Other Operating Revenues	66,923	1,201	0	0	0
28		Total Operating Revenues	1,661,173	72,664	156,660	8,291	2,380

*Where water meters record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.

WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

Using the information reported on page W-3, calculate the revenues subject to Commission Assessment per 35-A M.R.S.A. §116. This section defines revenues as follows: "For the purpose of this section, 'intrastate gross operating revenues' mean intrastate revenues dervied from filed rates, except revenues derived from sales for resale." Therefore, Sales for Resale should be exlcuded when calculating the revenues subject to assessment.

Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	$1,661,173	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c)	$0	
3	Net Subject to Assessment (Line 1 minus Line 2)		$1,661,173

W-3 (a)

BASIS FOR WATER DEPRECIATION CHARGES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	Total Investment (c)	Depreciation Base (d)	Depreciation Rate (e)	Annual Depreciation (f)
1	304	Structures and Improvements	1,571,780		2.0%	32,038
2	305	Collecting and Impounding Reservoirs				
3	306	Lake, River and Other Intakes				
4	307	Wells and Springs	220,805		2.0%	4,416
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Pumping Equipment	611,147		5.0%	29,355
9	320	Water Treatment Equipment	936,317		4.0%	40,020
10	330	Distribution Reservoirs and Standpipes	159,421		1.7%	1,514
11	331	Transmission and Distribution Mains	5,183,083		1.3%	67,312
12	333	Services	649,749		3.0%	15,747
13	334	Meters and Meter Installations	504,735		4.0%	35,295
14	335	Hydrants	386,081		2.0%	6,126
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	14,672		10.0%	1,611
17	341	Transportation Equipment	142,214		20.0%	28,443
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	41,789		10.0%	4,120
20	344	Laboratory Equipment	4,347		10.0%	
21	345	Power Operated Equipment				
22	346	Communication Equipment	143,500		10.0%	
23	347	Miscellaneous Equipment	71,784		10.0%	3,791
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	10,641,424	0	1	269,788
					Less: CIAC Amortization	(39,205)
					PUC Depreciation	230,583

Utility Name: LISBON WATER DISTRICT Year of Report: December 31, 2022

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	RESERVE BALANCE AT BEGINNING OF YEAR (c)	DEPRECIATION ACCRUALS BOOKED TO RESERVE (d)	OTHER CREDITS TO RESERVE* (e)	TOTAL CREDITS TO RESERVE* (Columns d + e) (f)
1	304	Structures and Improvements				
2	305	Collecting and Impounding Reservoirs				
3						
4	306	Lake, River and Other Intakes				
5	307	Wells and Springs				
6	308	Infiltration Galleries and Tunnels				
7						
8	309	Supply Mains				
9	310	Power Generation Equipment				
10	311	Pumping Equipment				
11	320	Water Treatment Equipment				
12	330	Distribution Reservoirs and Standpipes				
13						
14	331	Transmission and Distribution Mains				
15						
16	333	Services				
17	334	Meters and Meter Installations				
18						
19	335	Hydrants				
20	339	Other Plant and Miscellaneous Equipment				
21						
22	340	Office Furniture and Equipment				
23	341	Transportation Equipment				
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment				
26	344	Laboratory Equipment				
27	345	Power Operated Equipment				
28	346	Communication Equipment				
29	347	Miscellaneous Equipment				
30	348	Other Tangible Plant				
31						
32		Total	3,716,980	269,788	0	269,788
33						

*Specify nature of transaction

Use ( ) to denote reversal entries.

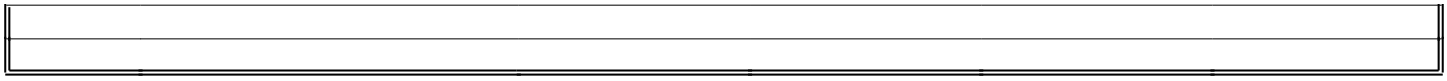
ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)

Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (I)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (l)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	130,974	0	0	0	130,974	3,855,794
33						

EMPLOYEES AND COMPENSATION

Line Number	NATURE OF OCCUPATION (a)	Number of Employees Dec 31 (b)	Total Compensation for year (c)	Water Dept. (d)	Other Depts. (e)
1	Superintendents	1	94,441		
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees	4	236,995		
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees	2	93,822		
19					
20	General Office Employees				
21	Accounting Dept	1	64,961		
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28					
29	General Officers	3	4,675		
30					
31	Total Officers and Employees	11	494,894	0	0

Where compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are covered by returns in column (e).



Utility Name: LISBON WATER DISTRICT Year of Report: December 31, 2022

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS Metered (b)	Unmetered (c)	Total (d)
1	Residential	2,222		2,222
2	Commercial	133		133
3	Industrial	1		1
4	Governmental	24		24
5	Affiliated Distributors			0
6	Other Distributors			0
7	Grand Total	2,380	0	2,380

SOURCE OF SURFACE WATER SUPPLY

NONE

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gallons Above Intake (c1)	Storage Capacity in Thousand Gallons Usable Storage* (c2)	Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year Av. Daily in Thousand Gal. (e)	Draft During Year Max. Daily in Thousand Gal. (f)	Total Annual Withdrawal in Thousand Gallons (g)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
Total			0	0	0			0

* Useable storage is the volume of water that can be utilized without experiencing unacceptable hydraulic or operational issues.

Utility Name: LISBON WATER DISTRICT Year of Report: December 31, 2022

SOURCE OF GROUNDWATER SUPPLY

Line Number	Description of Source (a)	Bedrock or Overburden?	Depth (feet)* (b)	Diameter (inches) (c)	Yield in Thousand Gallons per day (d)	Pumping Method** (e)	Total Annual Withdrawal Thousand Gallons (f)
1	Springs						
2							
3							
4							
5							
6	Shallow Wells (100 feet or less)						
7	Shallow Wells (100 feet or less)						
8	Moody Road #1, Gravel Packed	Covered	66	224 x 18	72000	Deep Well	
9	Bauer Street, Gravel Packed	Covered	53	24 x 18	89000	Deep Well	
10	Ann Street, Gravel Packed	Covered	75	12	127000	Deep Well	
11	Moody Road #2, Gravel Packed	Covered	88	24 x 18	261000	Deep Well	
12							
13	Deep Wells (over 100 feet, specify if artesian)						
14							
15							
16							
17							
18	Infiltration Galleries/collecting walls/other (specify)						
19							
20							
21							
22							
23							

*For infiltration galleries, state length in feet instead of depth, under column (b)

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

1. Show the requested information concerning structures employed for storage of water in connection with the distribution system.

2. In column (f) indicate whether zone is high pressure, low pressure or other characteristics.

Line Number	Name or Location (city, village or town) (a)	Classification (earth, steel, conc (b)	Open or Covered (c)	Capacity in thousand gallons (d)	Maximum Number of Day's Supply (e)	Service Zone Supplied (f)
1						
2	Lisbon	Iron	Covered	500		Lisbon/Lisbon Falls
3	Lisbon Falls	Steel	Covered	1,100		Lisbon Falls
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

WATER TREATMENT

FOR EACH SUPPLY, CHECK AND/OR SPECIFY THE TYPE OF TREATMENT USED

Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimantation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1									
2									
3	Bauer								
4									
5	Ann								
6									
7	Moody Road	X				X	X		Arsenic
8									
9									
10									
11									
12									

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

Explain any important items included in column (f)

Line Number	Kind of Pipe (Galvanized, Cast Iron, Ductile, etc) (a)	Diameter in inches (b)	In Use First of Year (c)	Added During Year (d)	Retirements during Yr (e)	Adjustments Dr. (or Cr.) during Yr (f)	In Use End of Year (g)
1	Transmission						
2							
3							
4							
5							
6							
7							
8							
9	Total Transmission		0	0	0	0	0
10	Distribution						
11		1	2,140	635	125		2,650
12		2.25	7,083				7,083
13		4	4,068	10	10		4,068
14		6	75,793	966	66		76,693
15		8	75,325	3,923	227		79,021
16		10	4,998				4,998
17		12	35,022	1,529	1,529		35,022
18							
19							
20							
21							
22							
23	Total Distribution		204,429	7,063	1,957	209,535	209,535

FIRE HYDRANTS

1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection

2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes.

Line Number	Location	Size of Hydrant (valve opening) inches	Diameter of Plugs to Main inches	Number of Hydrants in Service					
				At Beginning of Year		Added during year	Retired during year	At End of Year	
				Company Owned	Not Co. Owned			Company Owned	Not Co. Owned
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
	Total			237		4	4	237	

SERVICE PIPES

1. Show the requested information concerning the service pipes used in the delivery of water from the distribution mains.

2. State in a footnote upon what basis, if any, consumers are charged for the installation of services.

3. If the respondent owns the services from the main to the curb or property line, classify such services as "owned by respondent."

Line Number	Diameter, in.	Number at Beginning of Year	Added During Year	Retired During Year	Number at End of Year		
					Total	Active	Inactive
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Owned by Respondent						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	Total	2,436	10	2	2,444		
15	Owned by Consumers						
16							
17							
18							
19							
20	Total						

CONSUMER'S METERS

1. Show the requested information concerning consumers' meters in service or in stock during the year.

Line Number	Size, in.	Number of Meters in Service				Number in Stock at End of Year	Number Purchased During Year	Number Condemned or Sold during Year
		Beginning Year	Installed During Year	Removed During Year	End of Year			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Owned by Respondent							
2								
3	5/8	2,312	112	110	2,314			
4	3/4	58	2	2	60			
5	1	48	1	0	49			
6	1 1/2	23	1	0	24			
7	2	23	0	0	23			
8	3	2	0	0	2			
9	4	2	0	0	2			
10								
11								
12								
13								
14								
15								
16								
17	Total	2,468	116	112	2,474			
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

1. Show quantities of water produced and purchased and the quantities delivered to consumers and lost or unaccounted for during the year. Where estimates are used, the basis thereof should be set forth in a footnote.

Line Number	Month	Thousand Gallons Delivered to Mains				
		Purchased	Groundwater		Surface Water	
			By Pumping	By Gravity	By Pumping	By Gravity
	(a)	(b)	(c)	(d)	(e)	(f)
1	January		16,249			
2	February		12,487			
3	March		14,860			
4	April		13,066			
5	May		16,185			
6	June		17,591			
7	July		14,780			
8	August		15,349			
9	September		13,704			
10	October		15,196			
11	November		15,830			
12	December		14,063			
13	Totals	0	179,360	0	0	0

14				THOUSAND GALLONS
15	Total PRODUCTION WATER			179,360
16				
17	Total REVENUE WATER (Page W-3, line 20, col. e)			156,660
18				
19	Balance as NON-REVENUE WATER	**Percent:**	12.66%	22,700
20				
21	**Description and estimated consumption of Non-Revenue Water**			
22	Utility Usage-at source/treatment plants			
23	Utility Usage-flushing hydrants	Number flushed:		1,762
24	Utility Usage-bleeders	Number in use:		
25	Utility Usage-meter bench	Number meters tested:		
26	Utility Usage-other purposes (specify):			
27	Blowoff at hydrant			298
28				
29				
30	Fire Protection	Number of hydrant-using fires:		
31	Main Breaks	Number of breaks:		300
32	Service Line losses before meters	Number of cases:		
33	Other Non-Revenue uses/losses (specify):			
34				
35				
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)			2,360
37	Unaccounted for Non-Revenue Water			20,340
38	Unaccounted for Non-Revenue Water **(Percent)**			11.34%
39				
40				
41	**System DEMAND Data**	Quantity (mgd)	Date	
42	Average Daily Demand:			
43	Maximum Day Demand:			
44	Peak Hour Demand:			

Remarks

Note: Non-revenue water is water that was produced and used but did not produce water revenues; unaccounted for non-revenue water is a subset of this.

SYSTEM INFRATRUCTURE ASSESSMENT SECTION

INFRASTRUCTURE SURCHARGE REVENUE SUMMARY

1. This page must be filled out by any water utility that are charging an Infrastructure Surcharge

Line No.	Rate Class (a)	Amount Collected from Surcharge (b)	Expected Surcharge Collection (c)	$ Difference (d)	% Difference (if difference exceeds 20%, provide explanation below) (e)
1					
2	Public Fire Protection			0	#DIV/0!
3	Private Fire Protection			0	#DIV/0!
4	Residential			0	#DIV/0!
5	Commercial			0	#DIV/0!
6	Industrial			0	#DIV/0!
7	Public Authorities			0	#DIV/0!
8	Other			0	#DIV/0!
9	Total	0	0	0	#DIV/0!
10					
11	Explanation of Differences Greater than 20%				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Capital Reserve Account Summary

1. This page must be filled out by any water utility that have placed rates into effect that include funding for a Capital Reserve

Line No.	Beginning Balance (a)	Additions to Account (b)	Deduction from Account (c)	Ending Balance (g)
1				
2				
3				
4				
5				

Detail of Deductions from Account

	Prjoject Description (should match description in SIA filed with the Commission	Amount Spent from Reserve Account
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total (Must equal total deductions from above)	

SYSTEM INFRASTRUCTURE ASSESSEMENT REPORT - UPDATE

1. This page must be filled out by any water utility that have placed rates into effect that include either a Capital Reserve Account or Inrastrucutre Surcharge pursuant to Chapter 675.

Line No.	Project Name	Total Cost from Previous Year	% Complete	Actual Cost	Cost Index (most recent update)	Percent Increase/Decrease	Revised Cost to Complete	Revised Total Cost	Number of Customers for Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									