ANNUAL REPORT

For Water Utilities

OF

Name LISBON WATER DEPARTMENT

Address 639 LISBON STREET, LISBON FALLS ME 04252

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF MAINE

FOR THE

YEAR ENDED DECEMBER 31,2024

Signature of Person responsible for report SHELLIE REYNOLDS

TITLE INTERIM GENERAL MANAGER

TELEPHONE 207-353-3020

E_MAIL lwdgeneralmgr@lisbonme.org

LISBON WATER DEPARTMENT | Year of Report: | December 31, 2024

FINANCIAL AND OPERATIONAL MEASURES FOR MAINE WATER UTILITIES SUMMARY

1. This page is automatically completed from information filled out in the 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:

Measures Summary Page

Line No.	Parameter	Data Source Location	Value	Parameter	Data Source Location	Value
1	Utility Names	Page E-4, Line 7F	LISBON WATER DEPARTMENT	Customers - residentail	W-7, Line 1 (d)	2,046
2				Customers - commercial	W-7, Line 2 (d)	121
3	Contact Person	Page E-4, Line 4B	LISBON WATER DEPARTMENT	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)	22
5	Email	Page E-4, Line 12D	lwdgeneralmgr@lisbonme.org	Total Customers Accounts	W-7, Line 7 (d)	2,190
6	Cash Account	Page F-1, Acts, 131 to 135	1,892,336	Feet of Transmission/Distribution	W-9, Line 9g+ 23g	209,535
7	Total Current & Accrued Assets	Page F-1, Line 42	2,269,903	Calculated Population Served	W-7, Line 7(d) X 2.5	5,475
8	Net Utility Plant	Page F-1, Line 11	8,740,445	Total Distribution Mains (feet)	W-9, line 23(g)	209,535
9	Accounts Receivable	F-1, Act. 141-144	113,387	Total Transmission Mains (feet)	W-9, Line 9(g)	-
10	Bond & Notes Payable(Excluding to Associated Companies)	F-2, Acts. 221, 224, 231 and 232	3,072,832	Distribution Main Added in Year (feet)	W-9, Line 23(d)	6,013
11	Total Current & Accured Liabilities	F-2, Line 29	138,545	Total Number of Public Fire Hydrants	W-10, Line 5(h)	0
12	Depreciation Expense	F-4, Act. 403	251,786	Number of Services (not fire protection)	W-10, Line 14 D	2,454
13	Operating Revenue	F-4, Line 2	1,898,325	Number of Main Breaks	W-12, Line 31(i)	7
14	Total Operating Expense	F-4, Line 3	1,343,939	Number of Service Line Leaks	W-12, Line 32(d)	0
15	Interest Expense	F-4, Line 39	97,747	Total Production Water	W-12. Line15	192,609
16	Net Income	F-4, Line 46	282,923	Number of Fire Hydrants Flushed	W-12, Line 23F	0
17	Debt Principal Payment	F-5, Line 35	547,410			
18	Main Contributions (net CIAC)	F-21, Line 11	2,087,629			
19	Contributions from SD, Ext. Customer Conn,	F-21, Act 271, Line 3	0			
20	Transmission & Main Cost	W-1, Act. 331c OR W-4 Acct 331	6,561,403			

21	Purchased Power	W-2, Line 6c	67,064			
22	Total Revenue from Public Fire Protectio	W-3, Line 15c	557,743			
23	Total Revenue from Private Fire Protectic	W-3, Line 16C	40,608			
24	Total Revenue from Water Sales	W-3, Line 20	1,819,211			
25	Depreciation Base	W-4, Line 26c	12,568,998			
26	Accumulated Depreciation	W-5a, line 32l	4,109,894			
27	Total FTE Employees (NOT Trustees)	W-6, Line 1 to 26	12			
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 lesees, trustees, receivers or trustees appointed by any cour, 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).]

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 shcedule, 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 2023 information and the Original Excel filed should be updloaded.

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

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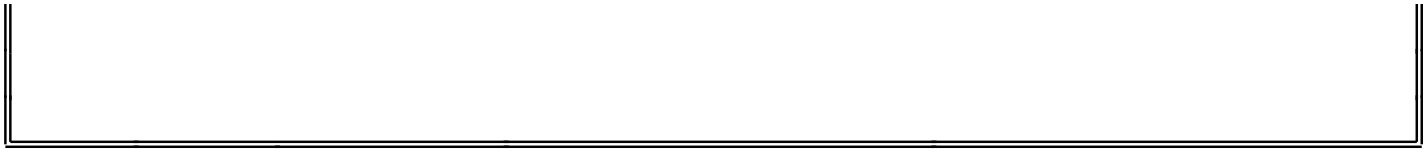

State of MAINE

County of ANDROSCOGGIN } SS

I, the underscored, **SHELLIE REYNOLDS** (Name of owner or officer) **INTERIM GENERAL MANAGER** (Title)

of 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.

/S/ SHELLIE REYNOLDS
(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 10TH day of MAY, 2025 (month, year)

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

Line Number	HISTORY OF RESPONDENT	
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, LISBON FALLS, ME 04252
5		
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		
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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.	
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44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.	
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46		
47		
48		
49		
50	8. If in hands of receiver, give name of reciever 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*

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	SAME AS ABOVE
10	
11	
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 March 23, 1905
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	DONALD FELLOWS	COMMISSIONER	353-3020
31	ALLEN WARD	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:

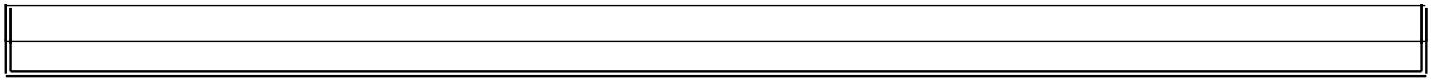
A. Brief company history
B. Public services rendered
C. Major goals and objectives
D. Major operating divisions and functions
E. Current and projected growth patterns
F. Major transactions having material effect on operations

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.



COMPENSATION OF OFFICERS

Line Number	*Name*	*Title*	*Officer's Salary ($)*
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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	DONALD FELLOWS	COMMISSIONER	3	0
25	ALLEN WARD	COMMISSIONER	18	2,000
26	ARTHUR MCLEAN	CHAIRPERSON	19	2,400
27				
28	MARIE HALE	PAST COMMISSIONER	18	2,000
29				
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31				
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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	DONALD FELLOWS	PART-TIME		LOWES
2				
3	ALLEN WARD	PURCHASING		CITY OF LEWISTON
4		AGENT		
5				
6	ARTHUR MCLEAN	SUPERINTENDENT		BOWDOINHAM WATER DISTRICT
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SUMMARY OF STATISTICS

(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY)

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	12,850,339	12,768,578
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	4,109,894	4,039,657
5					
6		Net Plant		8,740,445	8,728,921
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8		Other Plant Adj. (Specify)			
9					
10					
11		**Total Net Utility Plant**		8,740,445	8,728,921
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		447,427	521,026
30	132	Special Deposits	F-8	1,444,909	1,988,991
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	113,387	96,732
35	145	Accounts Receivable from Associated Companies	F-11	0	0
36	146	Notes Receivable from Associated Companies	F-11	0	0
37	151	Material and Supplies	F-12	47,180	51,666
38	162	Prepayments	F-13	0	0
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	217,000	213,775
41					
42		**Total Current and Accrued Assets**		2,269,903	2,872,190
43					
44	181-190	**DEFERRED DEBITS**	F-13		
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		11,010,348	11,601,111

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

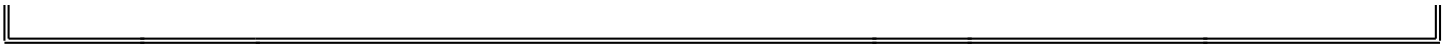
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		**EQUITY CAPITAL**			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital		38,884	38,884
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings		6,309,187	5,761,777
8	215	Unappropriated Retained Earnings		-969,311	-704,824
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		**Total Equity Capital**		5,378,760	5,095,837
12		**LONG-TERM DEBT**			
13	221	Bonds	F-17	2,975,089	3,522,499
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		**Total Long-Term Debt**		2,975,089	3,522,499
17		**CURRENT AND ACCRUED LIABILITIES**			
18	231	Accounts Payable		97,743	398,480
19	232	Notes Payable	F-15	0	0
20	233	Accounts Payable to Associated Companies	F-15	0	0
21	234	Notes Payable to Associated Companies	F-15	0	0
22	235	Customer Deposits		0	4,080
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	12,993	15,346
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	27,809	29,974
29		**Total Current and Accrued Liabilities**		138,545	447,880
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	430,325	407,725
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	2,539,951	2,539,951
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	452,322	412,781
40		**Total Net C.I.A.C**	F-21	2,087,629	2,127,170
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**		11,010,348	11,601,111

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	1,898,325	1,794,995
3	401	Operating Expenses	W-2	1,343,939	1,144,868
4	403	Depreciation Expense	W-4	251,786	246,574
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	11,585	11,755
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**		1,607,310	1,403,197
14		**Utility Operating Income**		291,015	391,798
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			
17		**Total Utility Operating Income**		291,015	391,798
18		**OTHER INCOME AND DEDUCTIONS**			
19	415	Revenues From Merchandising, Jobbing and Contract Work		7,240	5,880
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21					
22	419	Interest and Dividend Income		80,882	70,929
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		1,533	1,102
25	426	Miscellaneous Nonutility Expenses			
26		**Total Other Income and Deductions**		89,655	77,911
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	97,747	91,802
37	428	Amortization of Debt Discount & Expense	F-14		
38	429	Amortization of Premium on Debt	F-14		
39		**Total Interest Expense**		97,747	91,802
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		282,923	377,907



OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	(b)		AMOUNTS (c)
1	215	Unappropriated Retained Earnings, 1/01/24 Beginning Balance		-704,824
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)		282,923
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 here**)	547410	
18		Other		
19		Total Appropriation of Income		547,410
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, 12/31/24 Ending Balance		-969,311
29				
30	214	Appropriated Retained Earnings 1/01/24 Beginning Balance		5,761,777
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		547,410
36				
37				
38	214	Appropriated Retained Earnings 12/31/24 Ending Balance		6,309,187

	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	5,761,777	547,410		6,309,187

42	214.4	Other				0
43						0
44		Total	5,761,777	547,410	0	6,309,187
44						

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 19. Information about noncash investing and financing activities should be provided on page 19. Provide also on page 19 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 19 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amount (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income for Year (from page F-4, line 46)	282,923
3	Noncash Charges (Credits) to Income:	
4	Depreciation	251,786
5	Amortization	
6		
7		
8	Deferred Income Taxes (Net)	
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(16,655)
11	Net (Increase) Decrease in Inventory	4,486
12		
13	Net Increase (Decrease) in Accounts Payable	(300,737)
14	Net (Increase) Decrease in Other Assets	(3,225)
15	Net Increase (Decrease) in Other Liabilities	16,355
16	(Less) Allowance for Other Funds Used During Construction	
17		
18	Other: Miscellaneous	
19		
20	Net Increase (Decrease) in Accrued Interest Expense	(2,353)
21		
22	Net Cash Provided by (Used in) Operating Activities	
23	(Total of lines 2 thru 22)	232,580
24		
25	Cash Flows from Investment Activities:	
26	Construction and Acquisition of Plant (including land):	
27	Additions to Utility Plant	(302,851)
28		
29	Additions to Common Utility Plant	
30		
31	(Less) Allowance for Other Funds Used During Construction	
32	Other:	
33		
34		
35	Cash Outflows for Plant (Total of lines 26b thru 33)	(302,851)
36		
37		
38		
39		
40	Investments in and Advances to Assoc. and Subsidiary Companies	
41	Contributions and Advances from Assoc. and Subsidiary Companies	
42		
43	Other:	
44		
45	(Total of lines 35 thru 44)	(302,851)
46		

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 19.
Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 19

5. Codes used:
(a) Net proceeds or payments.
(b) Bonds, debentures and other long-term
(c) Include commercial paper.
(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 19 clarifications and explanations

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amount (b)
47		
48		
49	Cash Flows from Financing Activities:	
50	Proceeds from Issuance of:	
51	Long-Term Debt (b)	
52	Preferred Stock	
53	Common Stock	
54	Other:	
55	Proceeds from Receipt of:	
56	Contributions in Aid of Construction	0
57	Customers Advances in Aid of Construction	
58	Net Increase in Short-Term Debt (c)	
59	Other:	
60		
61	Cash Provided by Outside Sources (Total of lines 51 thru 60)	0
62	Payments for Retirement of:	
63	Long-Term Debt (b)	(547,410)
64	Preferred Stock	
65	Common Stock	
66	Other:	
67		
68	Net Decrease in Short-Term Debt (c)	
69		
70	Dividends on Preferred Stock	
71	Dividends on Common Stock	
72	Net Cash Provided by (Used in) Financing Activities	
73	(Total of lines 61 thru 71)	(547,410)
74		
75	Net Increase (Decrease) in Cash and Cash Equivalents	
76	(Total of lines 23, 45 and 73)	(617,681)
77		
78	Cash and Cash Equivalents at Beginning of Year	2,510,017
79		
80	Cash and Cash Equivalents at End of Year	1,892,336

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	12,663,000		12,663,000
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	187,339		187,339
7					
8		Total Utility Plant	12,850,339	0	12,850,339

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.

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**	4,039,567		4,039,567
2	**Credit during year:**			
3	Accruals charged to Account 108	291,327		291,327
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	291,327	0	291,327
10				
11	Debits during year:			
12	Book cost of plant retired	221,000		221,000
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	221,000	0	221,000
17				
18	BALANCE END OF YEAR	4,109,894	0	4,109,894

ACCUMULATED AMORTIZATION (ACCOUNT 110)

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)

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.

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):	
17	Cash-Unspent Bond Funds	1,023,448
18	Cash-Standpipe Painting Reserve	421,461
19		
20		
21		
22		
23	Total Special Deposits	1,444,909

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						
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						
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						
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									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

F-9a

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	107,159	
5	Other	6,228	
6			
7	Total Customer Accounts Receivable		113,387
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		113,387
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		113,387

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 145)

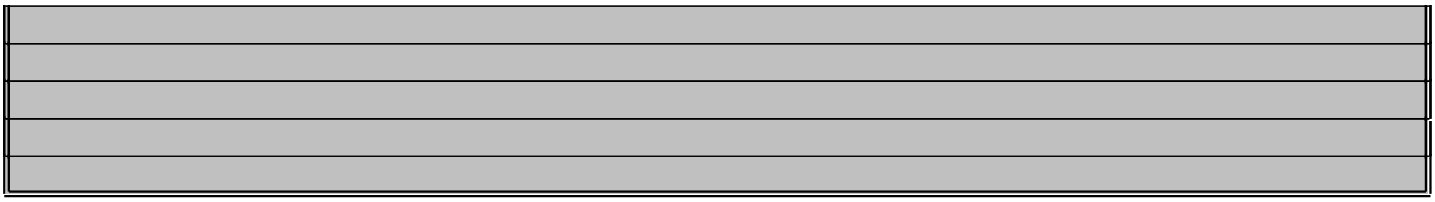
Report each account receivable from associated companies separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
1		
2		
3		
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			
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	47,180		47,180
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	47,180	0	47,180

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	217,000
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	217,000

PREPAYMENTS (Acct. 162)

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

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

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)

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)

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)

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)

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)

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)

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	0	3,000,000		2.05	A-O	
4										
5	MMBB	2005	2025	393,000	19,650	393,000		3 - 5	A-O	
6										
7	MMBB	2010	2030	970,000	291,000	970,000		4.01 - 5.75	A-O	
8										
9	MMBB	2014	2034	650,000	369,490	650,000		.43 - 3.786	M-N	
10										
11	MMBB	2020	2030	1,500,000	925,092	1,500,000		1.19 - 1.74	M-N	
12										
13	MMBB	2023	2033	1,500,000	1,369,857	1,500,000		2.99 - 3.30	M-N	
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			8,013,000	2,975,089	8,013,000				97,747

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	11,585		11,585
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	11,585	0	11,585
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	11,585		11,585
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	11,585	0	11,585
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:	15,346		97,747	100,100	12,993
4						
5						
6						
7						
8						
9	Total Account No. 237.1	15,346		97,747	100,100	12,993
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	15,346		97,747	100,100	12,993

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

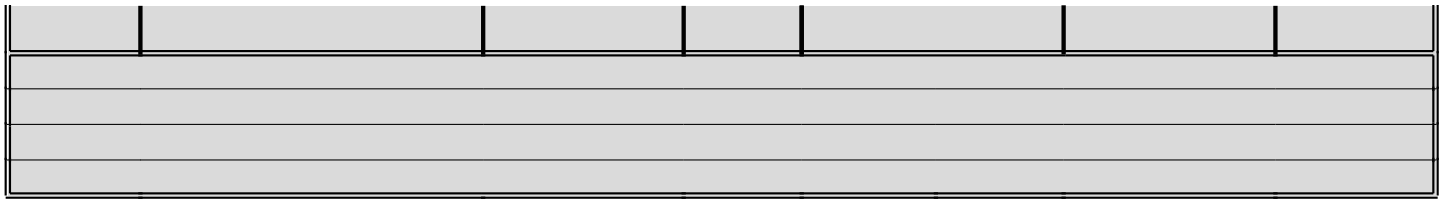
Line Number	Description of Case (Docket No.) (a)	Expense Incurred During Year (b)	Amount Transferred to Acct. No. 186.6 (c)	Charged Off During Year	
				Acct. (d)	Amount (e)
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	Total	0	0		0

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3	Accrued Payroll	13,053
4	Accrued Benefits	14,756
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	27,809

ADVANCES FOR CONSTRUCTION (Acct. 252)

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	407,725	22,600	0	430,325
7					
8					
9					
10	Total	407,725	22,600	0	430,325

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	2,539,951
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	0
4		
5		
6	Total Credits	0
7	Deduct refunds during year	
8	Balance end of year	2,539,951
9	Less Accumulated Amortization	452,322
10		
11	Net CIAC	2,087,629

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			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		0

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

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

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

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
NONE	

Utility Name: LISBON WATER DEPARTMENT Year of Report: December 31, 2024

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:	
PENSIONS:	
The District participates in the Maine Public Employees Retirement System (MPERS) which is a multi-employer agent Public	
Employer Retirement System. The employer required contribution rate is determined on an actuarially determined bases.	
Pension benefits are computed as part of an actuarial valuation performed as of June 30 each year.	
The effects of GASB 68 are not reflected in this PUC report.	
POST-RETIREMENT BENEFITS:	
The District participates in one OPEB plan with Maine Municipal Employees Health Trust for health benefits.	
The effects of GASB 75 are not reflected in the MPUC report.	
Accounts Charged During Year:	Amount
MainePers Contributions	49,295

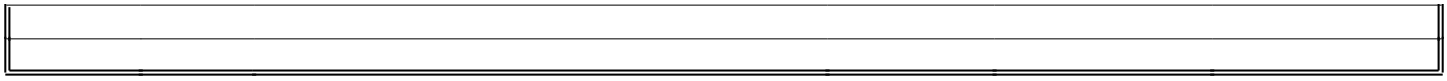
WATER OPERATION SECTION

Utility Name: LISBON WATER DEPARTMENT Year of Report: December 31, 2024

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			0
3	303	Land and Land Rights	0			0
4	304	Structures and Improvements	1,573,502			1,573,502
5	305	Collecting and Impounding Reservoirs	0			0
6	306	Lake, River and Other Intakes	0			0
7	307	Wells and Springs	220,805	21,763	10,000	232,568
8	308	Infiltration Galleries and Tunnels	0			0
9	309	Supply Mains	0			0
10	310	Power Generation Equipment	0			0
11	311	Pumping Equipment	629,774			629,774
12	320	Water Treatment Equipment	954,723	4,028	3,000	955,751
13	330	Distribution Reservoirs and Standpipes	159,421			159,421
14	331	Transmission and Distribution Mains	5,183,083	1,418,320	40,000	6,561,403
15	333	Services	658,772	367,552	130,000	896,324
16	334	Meters and Meter Installations	573,729	37,092	29,000	581,821
17	335	Hydrants	409,290	132,538	9,000	532,828
18	339	Other Plant and Miscellaneous Equipment	0			0
19	340	Office Furniture and Equipment	18,341			18,341
20	341	Transportation	153,937			153,937
21	342	Stores Equipment	0			0
22	343	Tools, Shop and Garage Equipment	42,231	1,222		43,453
23	344	Laboratory Equipment	4,347			4,347
24	345	Power Operated Equipment	0			0
25	346	Communication Equipment	148,419	4,225		152,644
26	347	Miscellaneous Equipment	72,884			72,884
27	348	Other Tangible Plant	0			0
28						
29		Total Water Plant	10,897,260	1,986,740	221,000	12,663,000

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	PRIOR YEAR (d)	LEFT BLANK
1	601	Salaries and Wages - Employees	559,537	483,761	
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3			6,400	4,800	
4	604	Employee Pensions and Benefits	224,062	219,599	
5	610	Purchased Water			
6	615	Purchased Power	67,064	68,458	
7	616	Fuel for Power Purchased			
8	618	Chemicals	28,258	30,651	
9	620	Materials and Supplies	72,817	94,479	
10	631	Contractual Services - Engineering	17,046	0	
11	632	Contractual Services - Accounting	20,074	18,525	
12	633	Contractual Services - Legal	9,864	2,183	
13	634	Contractual Services - Management Fees			
14	635	Contractual Services - Other	262,723	166,315	
15	641	Rental of Building/Real Property			
16	642	Rental of Equipment	9,487	2,426	
17	650	Transportation Expenses	14,049	11,640	
18	656	Insurance - Vehicle	2,002	1,108	
19	657	Insurance - General Liability	29,633	17,427	
20	658	Insurance - Workman's Compensation	13,955	12,018	
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	0	5,430	
26	670	Bad Debt Expense			
27	675	Miscellaneous Expenses	6,968	6,048	
28					
29		Total Water Utility Expenses	1,343,939	1,144,868	



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	980,252	38,090	113,740	-2,822	2,046
11	461.2	Commercial	189,621	24,188	34,339	3,113	121
12	461.3	Industrial	10,689	4,323	2,190	1,228	1
13	461.4	Public Authorities	40,298	2,486	5,038	-48	22
14		Total	1,220,860	69,087	155,307	1,471	2,190
15	462.1	Public Fire-Protection Service	557,743	25,618			
16	462.2	Private Fire-Protection Service	40,608	9,270			
17	464	Other Sales to Public Authorities	0	-3,256			
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,819,211	100,719	155,307	1,471	2,190
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts	4,110	4,110			
23	471	Miscellaneous Service Revenues	10,750	1,523			
24	472	Rents from Water Property	64,254	-3,022			
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					

27		Total Other Operating Revenues	79,114	2,611	0	0	0
28		Total Operating Revenues	1,898,325	103,330	155,307	1,471	2,190

*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)	$1,898,325	
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)		$1,898,325

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	1,573,502		2.0%	32,260
2	305	Collecting and Impounding Reservoirs	0			
3	306	Lake, River and Other Intakes	0			
4	307	Wells and Springs	232,568		2.0%	4,760
5	308	Infiltration Galleries and Tunnels	0			
6	309	Supply Mains	0			
7	310	Power Generation Equipment	0			
8	311	Pumping Equipment	629,774		5.0%	33,517
9	320	Water Treatment Equipment	955,751		4.0%	42,725
10	330	Distribution Reservoirs and Standpipes	159,421		1.7%	1,515
11	331	Transmission and Distribution Mains	6,561,403		1.3%	76,007
12	333	Services	896,324		3.0%	21,553
13	334	Meters and Meter Installations	581,821		4.0%	39,153
14	335	Hydrants	532,828		2.0%	7,959
15	339	Other Plant and Miscellaneous Equipment	0			
16	340	Office Furniture and Equipment	18,341		10.0%	1,720
17	341	Transportation Equipment	153,937		20.0%	21,797
18	342	Stores Equipment	0			
19	343	Tools, Shop and Garage Equipment	43,453		10.0%	4,285
20	344	Laboratory Equipment	4,347		10.0%	0
21	345	Power Operated Equipment	0			
22	346	Communication Equipment	152,644		10.0%	1,803
23	347	Miscellaneous Equipment	72,884		10.0%	2,273
24	348	Other Tangible Plant	0			
25		Total Depreciable Water	0			
26		Plant In Service	12,568,998			291,327
				Less: CIAC Amortization		(39,541)
				PUC Depreciation		251,786

Utility Name: LISBON WATER DEPARTMENT Year of Report: December 31, 2024

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	4,039,567	291,327	0	291,327
33						

*Specify nature of transaction

Use ( ) to denote reversal entries.

Utility Name: LISBON WATER DEPARTMENT Year of Report: December 31, 2024

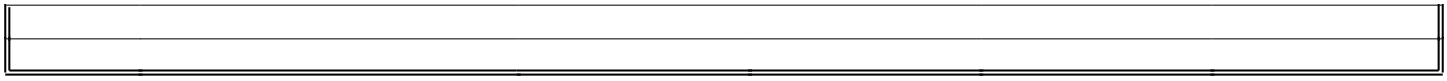
ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)

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	221,000	0	0	0	221,000	4,109,894
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	2	93,210		
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees	6	293,087		
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	101,629		
19					
20	General Office Employees				
21	Accounting Dept	1	66,861		
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees	1	5,216		
27					
28					
29	General Officers	3	6,400		
30					
31	Total Officers and Employees	15	566,403	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 DEPARTMENT Year of Report: December 31, 2024

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS Metered (b)	Unmetered (c)	Total (d)
1	Residential	2,046		2,046
2	Commercial	121		121
3	Industrial	1		1
4	Governmental	22		22
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	2,190	0	2,190

SOURCE OF SURFACE WATER SUPPLY

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 DEPARTMENT Year of Report: December 31, 2024

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	Moody Road #1, Gravel Packed	Covered	66	224 x 18	72000	Deep Well	
8	Bauer Street, Gravel Packed	Covered	53	24 x 18	89000	Deep Well	
9	Ann Street, Gravel Packed	Covered	75	12	127000	Deep Well	
10	Moody Road #2, Gravel Packed	Covered	88	24 x 18	261000	Deep Well	
11							
12	Deep Wells (over 100 feet, specify if artesian)						
13							
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	Bauer								
3									
4	Ann								
5									
6	Moody Road	X				X	X		Arsenic
7									
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	2,650				2,650
12		2.25	7,083				7,083
13		4	4,068				4,068
14		6	76,693	103	103		76,693
15		8	79,021	541	541		79,021
16		10	4,998				4,998
17		12	35,022	5,369	5,369		35,022
18							
19							
20							
21							
22							
23	Total Distribution		209,535	6,013	6,013		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									
				237	0	12	12	237	0

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	2448	6	0	2454		
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	2,314	123	118	2,319			
4	3/4	60			60			
5	1	52			52			
6	1 1/2	25			25			
7	2	23			23			
8	3	3			3			
9	4	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	2,479	123	118	2,484			
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		12,275			
2	February		12,962			
3	March		15,294			
4	April		17,051			
5	May		17,985			
6	June		21,464			
7	July		20,259			
8	August		16,248			
9	September		15,123			
10	October		15,506			
11	November		13,693			
12	December		14,749			
13	Totals	0	192,609	0	0	0

14				THOUSAND GALLONS
15	Total PRODUCTION WATER			192,609
16				
17	Total REVENUE WATER (Page W-3, line 20, col. e)			155,307
18				
19	Balance as NON-REVENUE WATER	**Percent:**	19.37%	37,302
20				
21	**Description and estimated consumption of Non-Revenue Water**			
22	Utility Usage-at source/treatment plants			
23	Utility Usage-flushing hydrants	Number flushed:		2,544
24	Utility Usage-bleeders	Number in use:		
25	Utility Usage-meter bench	Number meters tested:		
26	Utility Usage-other purposes (specify):			
27	Littlefield & Summer Blow Offs			8,581
28				
29				
30	Fire Protection	Number of hydrant-using fires:		
31	Main Breaks	Number of breaks:	7	8,450
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)			19,575
37	Unaccounted for Non-Revenue Water			17,727
38	Unaccounted for Non-Revenue Water **(Percent)**			9.20%
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									