ANNUAL REPORT

For Water Utilities

OF

LISBON WATER DEPARTMENT

Address

Name

639 LISBON STREET, LISBON FALLS, ME 04252

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF MAINE

FOR THE

YEAR ENDED DECEMBER 31, 2019

Signature of Person responsible for report		
	MARIE HALE	
	TITLE	CHAIRPERSON OF COMMISSIONERS
	TELEPHONE	207-353-3020
	E-MAIL	Waterdepartment@lisbonme.org

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 company" when used in this chapter, includes every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing any waterworks for compensation within this state.

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 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 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 or the competitive electricity provider received from sales in the State, whichever amount is lower. [2003, c. 505, §23 (new).]

B. For a violation in which a public utility 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. [2003, c. 505, \$23 (new).]

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 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. [2003, c. 505, §23 (new).]

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 reasonableness of the violator's belief that the violator's action or lack of action was in conformance with this Title, a commission

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).

GENERAL INSTRUCTIONS

 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, such as by typewriter or permanent black ink. 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 filled out and one original returned by April 1 of the year following the date of the report. An electronic copy of the report should be filed according to the instructions sent to the utility. For reports for years beginning 2011, no paper report is required.

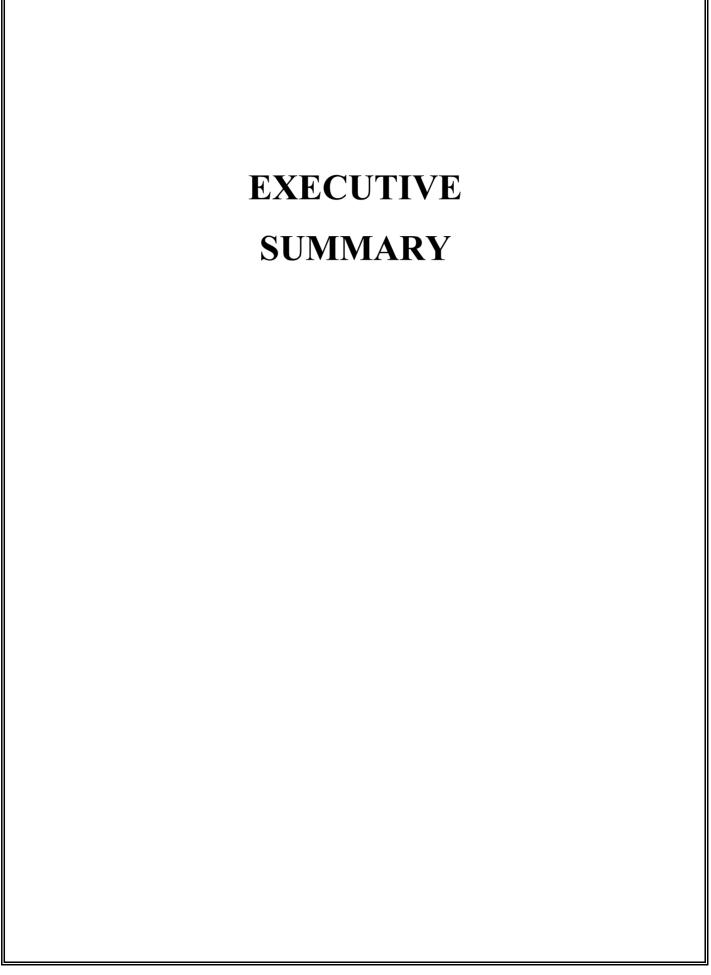
10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

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		-	



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State of	MAINE)	
County of	ANDROSCOGGIN	} ss	
I, the underscored,	(Name of owner or offic		RPERSON (Title)
of		, LISBON WATER DEPAR	TMENT
	• • • • • • • • • • • • • • • • • • • •		1 1 1 1 1
before stating the operation contained in the foregoin	in respect to each and every matter and thing ing revenues herein set forth, except those sh ng return embrace all of the financial operation knowledge, information, and belief.	nown in the foregoing account	ts; and that the accounts and figures
before stating the operation contained in the foregoin	ing revenues herein set forth, except those share and return embrace all of the financial operation	nown in the foregoing account	ts; and that the accounts and figures
before stating the operation contained in the foregoin	ing revenues herein set forth, except those shag return embrace all of the financial operation (moveledge, information, and belief).	own in the foregoing account	ts; and that the accounts and figures
before stating the operation contained in the foregoin made, to the best of my k	ing revenues herein set forth, except those shag return embrace all of the financial operation (moveledge, information, and belief).	own in the foregoing account	ts; and that the accounts and figures
before stating the operation contained in the foregoin made, to the best of my keep states of the best of my keep subscribed AND SW	ing revenues herein set forth, except those shag return embrace all of the financial operation (moveledge, information, and belief).	own in the foregoing account ons of said Company during t (Owner or Officer)	ts; and that the accounts and figures he period for which said return is

Utility Name:	LISBON	WATER	DEPARTMENT
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Year of Report:

Line	HISTORY OF RESPONDENT			
Number				
1				
2	1. Exact name of Utility filing this report Town of Lisbon Water Department			
3	2 Location of main office (20 L' 1 - St			
4	2. Location of main office 639 Lisbon Street			
5	Lisbon Falls, ME 04252 3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of			
6 7	partnership and names and addresses of partners.			
8				
9				
10				
11		-		
12				
13	4. Give date when the utility commenced to serve the public. 1909			
14 15	4. Give date when the utility commenced to serve the public. <u>1909</u>			
15 16				
10	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				
24				
26				
27				
28				
29 30				
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				
38 39				
40				
41				
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43				
44 45	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.			
45 46				
40				
48				
49				
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.			
51 52				
52				

Year of Report:	
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December 31, 2019

Line Number	HISTORY OF RESPONDENT				
1	9. State fully the territory you are authorized to serve. Town of Lisbon				
4	I own of Lisbon				
5 6					
7					
8					
9 10	10. Territory actually being served.				
11					
12		Same			
13 14					
15					
16 17					
18					
19					
20 21					
22	11. State fully what business, if any, is be	ing conducted other than that of a water util	ity.	None	
23					
24 25					
26	12. State date of annual meeting, number	of shares of stock represented at last annua	meeting, and voting	power of several	
	classes of stock.				
28 29		N/A			
30					
31					
32 33					
34					
35	13. Give names, addresses and holdings o	f the ten largest stockholders.		N/A	
	Name	Address	Common Shares held	Preferred shares held	
36					
37 38					
38 39					
40					
41					
42					
43					
44 45					
43 46					
47					
48					
49					
50					
51					
52					

lumber					
1	1. Exact name of Utility	Town of Lisbon Water De	partment		
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		3a. E-mail address: <u>Iwdbusinessmgr(</u>	<u>@lisbonme.org</u>		
8	4. List below the address of where the utility's b	books and records are located			
9		D			
10 11		Department Office Lisbon Falls, Me 04252			
11	5. Telephone	207-353-3020			
12	6. List below any audit groups reviewing record				
13	or 21.00 content any addition groups for new mighteen	RHR Smith			
15		3 Old Orchard Road			
16		Buxton, ME 04093			
17		·			
18	7. Date of original organization of the utility	1	1909		
19	8. List below the names, titles and telephone nu	mbers of each:			
	-	OFFICERS			
	Name	Title	Number		
	110000	1	Tramoer		
20					
21					
22 23					
23 24					
25					
26					
27					
28		DIDECTODO			
	1	DIRECTORS	1		
	Name	Title	Number		
29					
30		Clasic	252 2020		
31 32	Marie Hale Roger Bickford	Chairperson Commissioner	353-3020 353-3020		
32	James Lemieux	Commissioner	353-3020		
34					
35					
36					
37			<u> </u>		

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

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		COMPENSATION OF	OFFICERS	
Line Number	Name	Ti	itle	Officer's Salary (\$)
1				
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11				
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22				
For each direc director/truste	tor listed on page E-4 list the num e from the respondent.	nber or director/meetings attended		e and the compensation received as a
Line Number	Name	Title	Number of Meetings Attended	Officer's Salary (\$)
23				
24				
25				
26	Marie Hale	Commissioner/Chair	12	1,350
27				
28	James Lemieux	Commissioner	12	1,125
29				
30	Roger Bickford	Commissioner	12	1,125
31				
32				
33				
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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				
2	Marie Hale	Retired		
3				
4	Jim Lemieux	Supervisor		Maine Natural Gas
5	D D'10 1	N 1 1		
	Roger Bickford	Mechanic		Self-Employed
7 8				
8 9				
9 10				
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14 15				
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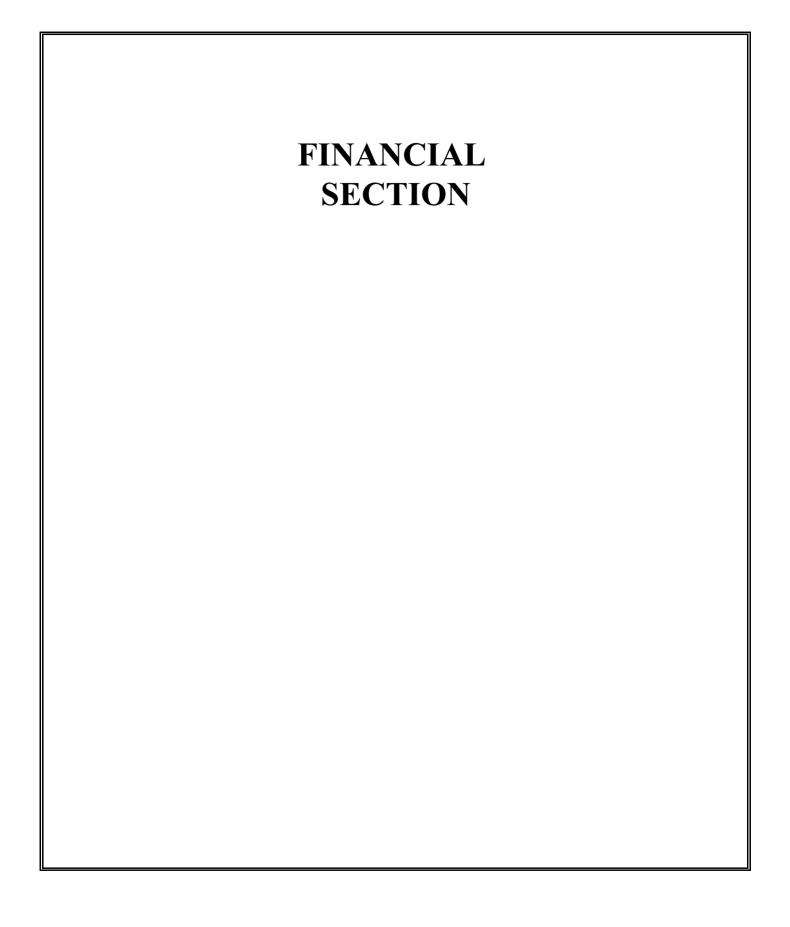
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Year of Report:

SUMMARY OF STATISTICS

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

Line Number	N/A	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 Constructi	
11		
12	Net Book Cost	
13		
14	REVENUES AND EXPENSES (000's omitted)	
15	REVENUES AND EATENSES (000 \$ 0mitted)	
16	Operating Revenues	
17 18	Depreciation and Amortization Expense	
18	Depreciation and Amortization Expense	
19 20	Taxes Other Than Income	
20 21	Other Operating Expenses	
21 22		
22	Total Operating Expenses	
23 24		
	Not On anotin a Income	
25	Net Operating Income	
26 27		
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	



	ACCT.		REF.	CURRENT	PREVIOUS
ne Number	NO.	ACCOUNT NAME	PAGE	YEAR END	YEAR END
	(a)	(b)	(c)	(d)	(e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	9,415,466	9,164,8
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	3,463,322	3,300,6
5					
6		Net Plant		5,952,144	5,864,1
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8 9		Other Plant Adj. (Specify)	_		
9 10			- -		
10		Total Not Utility Diant		5,952,144	5,864,
12		Total Net Utility Plant	-1 -	5,952,144	5,804,
12		OTHER PROPERTY AND INVESTMENTS			
13		OTHER I KOI ERT I AND INVESTMENTS			
15	121	Nonutility Property	F-8	0	
16	121	Less: Accumulated Depreciation and Amortization	- 10	0	
17					
18		Net Nonutility Property		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	
24					
25		Total Other Property & Investments		0	
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		955,201	1,053,
30	132	Special Deposits	F-8	0	
31	134	Working Funds	_		
32	135	Temporary Cash Investments	- -		
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision			
34 25	1.45	for Uncollectible Accounts	F-10	85,573	79,
35 36	145	Accounts Receivable from Associated Companies	F-11	0	
36 37	146	Notes Receivable from Associated Companies	F-11	0	10
38	151 162	Material and Supplies	F-12 F-13	58,637 9,952	43,
38 39	162	Prepayments Accrued Interest and Dividends Receivable	г-13 —	9,932	δ,
40	171	Misc. Current and Accrued Assets	F-12	147,714	156,
41	1/7			17/,/17	150,
42		Total Current and Accrued Assets		1,257,077	1,341,
43			┨ ┣	1,201,011	1,5 11,
44	181-190	DEFERRED DEBITS	F-13		
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		7,209,221	7,205,
		· · · · · · · · · · · · · · · · · · ·			

ne Number	ACCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
	(a)	(b)	(c)	(d)	(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	38,8
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings		4,285,848	4,032,22
8	215	Unappropriated Retained Earnings		(734,267)	(734,9)
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		3,590,465	3,336,1
12		LONG-TERM DEBT			
13	221	Bonds	F-17	1,998,428	2,252,43
14	223	Advances from Associated Companies	F-17	, ,	, ,
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		1,998,428	2,252,4
17		CURRENT AND ACCRUED LIABILITIES	_	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,.
18	231	Accounts Payable		12,676	12,5
19	231	Notes Payable	F-15	0	12,5
20	232	Accounts Payable to Associated Companies	F-15	0	
21	233	Notes Payable to Associated Companies	F-15		
22	234	Customer Deposits		2,475	3
23	235	Accrued Taxes	F-18	2,775	5
23	230	Accrued Interest	F-19	9,745	10.8
25	237	Accrued Dividends	г-19	9,745	10,0
26	238	Matured Long-Term Debt			
20 27	239 240	Matured Long-Term Debt			
27	240	Miscellaneous Current and Accrued Liabilities	E 20	25 792	22.5
	241		F-20	35,783	33,5
29 20		Total Current and Accrued Liabilities		60,679	57,2
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits		0	
34	255	Accumulated Deferred Investment Tax Credits			
35		Total Deferred Credits		0	
36	261-265	OPERATING RESERVES	F-21	382,608	360,0
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	1,465,305	1,465,3
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	288,264	265,3
40		Total Net C.I.A.C	F-21	1,177,041	1,199,9
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	
46					
		TOTAL EQUITY CAPITAL AND LIABILITIES		7,209,221	7,205,8

NOTES TO THE BALANCE SHEET

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

Year of Report:

	ACCT.		REF.	CURRENT	PREVIOUS
ine Number	NO.	ACCOUNT NAME	PAGE	YEAR END	YEAR END
	(a)	(b)	(c)	(d)	(e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	1,374,344	1,319,8
3	401	Operating Expenses	W-2	893,142	770,3
4	403	Depreciation Expense	W-4	179,328	167,4
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	9,902	7,8
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		1,082,372	945,6
14		Utility Operating Income		291,972	374,1
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			
17		Total Utility Operating Income		291,972	374,1
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		11,000	19,4
20 21	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21	419	Interest and Dividend Income		9,440	7,0
23	420	Allowance for Funds Used During Construction		- ,	. , .
24	421	Nonutility Income		5,884	1,2
25	426	Miscellaneous Nonutility Expenses		-)	,
26		Total Other Income and Deductions		26,324	27,7
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 Free	F-18		
34	112.5	Total Taxes Applicable To Other Income	1 10	0	
35		INTEREST EXPENSE		Ŭ	
36	427	Interest Expense	F-19	64,011	67,6
37	428	Amortization of Debt Discount & Expense	F-14	0,011	07,0
38	429	Amortization of Premium on Debt	F-14	0	
39	42)	Total Interest Expense	1-14	64,011	67,6
40		EXTRAORDINARY ITEMS		04,011	07,0
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	434		F-18		
43	409.3	Income Taxes, Extraordinary Items	1-10	0	
44		Total Extraordinary Items		0	
		NET INCOME		254.295	224.2
46		NET INCOME		254,285	334,3

		OPERATING STATEMENT	F-WATER			
T	ACCT.					
Line Number	NO.	(b)				AMOUNTS
1	(a)					(c)
2	215	Unappropriated Retained Earnings, 1/01/19 Beginning Balance	(734,932			
3		Changes to account:				
4	439	Adjustments to Retained Earnings (requires Commission	annroval prior t	o use).		
5	-57	Credits		o usej.		
6						
7		Total Credits				
8		Debits				
9						
10		Total Debits				
11						
12	435	Balance Transferred from Income (Page F-4, line 46)				254,28
13						
14	436	Appropriation of Retained Earnings:				
15						
16						
17		Contractual Appropriation of Income (also defined as debt repayment)		253,620		
18		Other		· · · ·		
19		Total Appropriation of Income				253,62
20						
21		Dividends Declared:				
22	437	Preferred Stock Dividends Declared				
23						
24	438	Common Stock Dividends Declared				
25						
26 27		Total Dividends Declared				
27 28	215	Unappropriated Retained Earnings, 12/31/19 Ending Balance				
28 29	215	Chappropriated Retained Earnings, 12/31/19 Ending Balance				(734,26
30	214	Appropriated Retained Earnings 1/01/19 Beginning Balance				4,032,22
31	214	(state amount and purpose for each appropriation)				4,032,22
32		Additions to Appropriated Retained Earnings:				
33		Additions to Appropriated Realined Lannings.				
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				253,62
36						
37						
38	214	Appropriated Retained Earnings 12/31/19 Ending Balance				4,285,84
	ACCT.		BEGINNING			ENDING
	NO.	TITLE	BALANCE	ADDITIONS	WITHDRAWALS	BALANCE
39						
40	214.2	Sinking Fund Reserve				
41	214.3	Funded Debt Retired thru Surplus	4,032,228	253,620		4,285,84
	214.4	Other				
42	214.4					
42 43 44	214.4	Total	4,032,228	253,620	0	4,285,84

		UTILITY PLANTS (AC	COURTS 101-103)		
ine Number	ACCT. NO.		WATER	OTHER	TOTAL
	(a)	(b)	(c)	(d)	(e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	9,312,889		9,312,8
3	102	Utility Plant Leased to Others			
4	103	Property Held for Future Use			
5	104	Utility Plant Purchased or Sold			
6	105	Construction Work in Progress	102,577		102,5
7					
8		Total Utility Plant	9,415,466	0	9,415,4
		UTILITY PLANT ACQUISITION A Report each acquisition adjustment and related accumu adjustment approved by the Commiss	lated amortization separately. For a		NONE
Line			WATER	OTHER	TOTAL
Number		(a)	(b)	(c)	(d)
9 10 11 12 13 14	Acquisition A	Adjustment (114):			
15	Total Plant A	cquisition Adjustments	0	0	
	Accumulated	Amortization (115):			
22 23					
24	Total Accum	ulated Amortization	0	0	
	Net Acquisiti	on Adjustments	0	0	
23 24 25 26					
N	et Acquisiti	on Adjustments	0		0

ine Number		WATER	OTHER	TOTAL
	(a)	(b)	(c)	(d)
1	BALANCE FIRST OF YEAR	3,300,675		3,300,6
2	Credit during year:			
3	Accruals charged to Account 108	202,217		202,2
4	Accruals charged other accounts (specify)			
5	CIAC Amortization Restatement			
6				
7	Salvage			
8	Other credits (specify)			
9	Total credits	202,217	0	202,2
10				
11	Debits during year:			
12	Book cost of plant retired	39,570		39,5
13	Cost of removal			
14	Other debits (specify)			
15				
16	Total debits	39,570	0	39,5
17				
18	BALANCE END OF YEAR	3,463,322	0	3,463,3

	ACCUMULATED AMORTIZATIO	<u>DN (ACCOUNT 110) NO</u>	DNE	
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	BALANCE FIRST OF YEAR	(~)	(0)	(4)
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

Γ

Year of Report: December 31, 2019

	Report separately each item of property with a b	ook oost of \$25,000 or more included		s may be grouped by classes	of property
Line Number	DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	RETIREMENTS (d)	ENDING YEAR BALANCE (e)
2 3					
4					
5 6					
6 7					
8					
9 10					
10					
12					
13					
14 15	Total Nonutility Property	0)	
10					
		SPECIAL DEPOSITS (ACCOUN			
		port hereunder all special deposits ca			YEAR END BOOK
Line Number	D	DESCRIPTION OF SPECIAL DEP	OSITS		COST
16		(a)			(b)
16	SPECIAL DEPOSITS (Acct. 132):				
18					
19					
20 21					
22					
23	Total Special Deposits				

NONUTH ITV PROPERTY (

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)** Par Value held **Book Value Dividends or Interest** Date of Line Number **Description of Investment** at close of year at close of year Rate Amt. Credited to Income Maturity (a) (b) (c) (d) (e) (f) 1 2 NONE 3 4 5 6 Totals 0 **UTILITY INVESTMENTS (ACCOUNT 124)** Par Value held **Dividends or Interest Book Value** Date of Line Number **Description of Investment** at close of year at close of year Rate Amt. Credited to Income Maturity (a) (b) (c) (d) (e) (f) 7 8 NONE 9 10 11 12 Totals **OTHER INVESTMENTS (ACCOUNT 125)** Par Value held **Book Value Dividends or Interest** Date of Line Number **Description of Investment** at close of year at close of year Rate Amt. Credited to Income Maturity (f) (b) (d) (a) (c) (e) 13 14 NONE 15 16 17 18 Totals 0

F-9

Year of Report: December 31, 2019

				NONE					
			OTHER SH	PECIAL FUNDS (A					
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 Cash Appropriation Fun (f)) Fund during Period Income from Investment of Fund (g)	Withdrawals from fund (h)	Balance in fund close of year (i)
1	Sinking Funds								
2									
3									
4									
5									
6									
7	Totals				0	0	0	0	

Utility Name:	LISBON WATER DEPARTMENT Year of Report:		December 31, 2019
	ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144	·	
Rep	ort hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 14	14 should b	be listed individually.
Line Number	Description (a)		TOTAL (b)
1	ACCOUNTS RECEIVABLE:		
2			
3	Customer Accounts Receivable (Acct. 141):		
4		71,922	
5	Other	13,651	
6 7			05.57
8	Total Customer Accounts Receivable		85,573
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
10			
11			
12			
13			
14			
15	Total Other Accounts Receivable		(
16			
17	NOTES RECEIVABLE (Acct. 144):		
18 19			
19 20			
20			
22			
23			
24	Total Notes Receivable		(
25			
26	Total Accounts and Notes Receivable		85,573
27			
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):		
29 20		0	
30 31	Balance first of year	0	
31	Add: Provision for uncollectibles for current year Collections of accounts previously written off	0	
33	Utility accounts		
34	Others		
35			
36	Total Additions		(
37	Deduct accounts written off during year:		
38	Utility Accounts	0	
39	Other		
40			
41			
42 43	Total accounts written off		(
43	Balance end of year		(
45			
46	Total Accounts and Notes Receivable - Net		85,573

	ACCOUNTS RECEIVABLE FROM ASSO Report each account receivable from asso		
ne Number	DESCRIPTION (a)		TOTAL (b)
1 2	NONE		
3	NONE		
4			
5 6			
7			
8			
9 10			
11	Total		
	NOTES RECEIVABLE FROM ASSOCIA	ATED COMPANIES (Acct 146)	
	Report each note receivable from assoc		
ne Number	DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (d)
12	(4)		(u)
13	NONE		
14 15			
16			
17 18			
19			
20			
21 22	Total		

2 Mariak for Construction Purposes Image: Construction Purposes Image: Construction Purposes 4 Appliances (Red for Sale) Image: Construction Purposes Image: Construction Purposes 4 Appliances (Red for Sale) Image: Construction Purposes Image: Construction Purposes 4 Appliances (Red for Sale) Image: Construction Purposes Image: Construction Purposes 4 Appliances (Red for Sale) Image: Construction Purposes Image: Construction Purposes 9 Image: Construction Purposes Image: Construction Purposes Image: Construction Purposes 10 Image: Construction Purpose Image: Construction Purposes Image: Construction Purposes 11 Totals Status Status Image: Construction Purposes 11 Accruad: Utility Revenues: Image: Construction Purpose Image: Construction Purpose 11 Accruad: Utility Revenues: Image: Construction Purpose Image: Construction Purpose Image: Construction Purpose 11 Accruad: Utility Revenues: Image: Construction Purpose Image: Construction Purpose Image: Construction Purpose 11 Accruad: Utility Revenues: Image: Construction Purpose Image: Construct		MATERIALS AN	D SUPPLIES		
1 Marials for Constancion Purposes 1 1 1 4 1 1 1 1 4 Applances (Held for Sale) 1 1 1 6 1 1 1 1 7 1 1 1 1 8 1 1 1 1 9 1 1 1 1 10 1 1 1 1 11 1 1 1 1 11 1 1 1 1 11 1 1 1 1 11 1 1 1 1 11 1 1 1 1 11 1 1 1 1 12 1 1 1 13 1 1 1 1 14 1 1 1 1 15 1 1 1 1 16 1 1 1 1 17 1 1 1 1 18 1 1 1 1 19 1 1 1 1	Line Number			DEPARTMENTS	
Alernite for Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Appliances (Held for Sale) Indext and the Construction Purposes Indext and the Construction Purposes Appliances (Held for Sale) Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Construction Purposes Indext and the Construction Purposes Base of Construction Purposes Indext and the Constructin Purposes Indext and the Construction Purposes	1				58,637
4 Appliance (Rold for Sale) International of the sale International of the sale 5 International of the sale International of the sale International of the sale 6 International of the sale International of the sale International of the sale 0 International of the sale International of the sale International of the sale 11 International of the sale International of the sale International of the sale 12 International of the sale International of the sale International of the sale 13 Accreated Utility Revenues International of the sale International of the sale 13 Accreated Utility Revenues International of the sale International of the sale 14 Accreated Utility Revenues International of the sale International of the sale 14 Accreated Utility Revenues International of the sale International of the sale 15 Accreated Utility Revenues International of the sale International of the sale 16 International of the sale International of the sale International of the sale 17 Accreated Utility Revenues International of the sale					
5 Appliances (Held for Sale) I I I 6 I I I I 7 I I I I 8 I I I I 9 I I I I 10 I I I I 11 I I I I 12 Totals Staft I I DESCRIPTION OF ASSET MECELLANEOUS CUREENT AND ACCRUED ASSETS (Act. 170") MOUNT 0 Staft ISO		Materials for Construction Purposes			
6 1		Appliances (Held for Sele)			
7 Image: Second Sec					
9 0 0 0 0 11 1 0 0 58,637 0 0 12 Totals 58,637 0 0 58,637 INSCELLANEOUS CURRENT AND ACCRUED ASSETS (Acet. 17.) International Control of SSET AMOUNT (B) (B) OBSCRIPTION OF SSET AMOUNT (B) (B) 13 Accrued Utility Revenues 147,714 14 Ober: (B) 13 Accrued Utility Revenues 147,714 14 Ober: 147,714 14 Ober: 147,714 15 0 1 147,714 16 1 1 147,714 17 1 1 147,714 18 1 1 147,714 19 1 1 1 20 1 1 1 21 1 1 1 22 1 1 1 23 1 1 1 24 1 1 1 25 1 1 1 26 1 1<					
Independence Independence Independence Independence Independence Independence <td>8</td> <td></td> <td></td> <td></td> <td></td>	8				
Indiana Internation Internation Internation Internation Int					
12 Totals 58,637 0 58,637 MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acr. 174) Line Number AMOUNT (0) (0) (0) (0) (0) (0) (0) (147,714 (147,7					
Image: state stat				-	
Burnewise Description of ASSET AMOUNT (a) (b) (a) (b) (b) (b) (c) (c)	12	Totals	58,637	0	58,637
Lune Number (B) 13 Acroad Utility Revenues [147,114] Other. [147,114] 15 [140,11] 16 [141,11] 17 [141,11] 18 [141,11] 19 [141,11] 20 [141,11] 21 [141,11] 22 [141,11] 23 [141,11] 24 [141,11] 25 [141,11] 264 [141,11] 275 [141,11] 276 [141,11] 277 [141,11] 278 [141,11] 279 [141,11] 270 [141,11] 271 [141,11] 272 [141,11] 273 [141,11] 274 [141,11] 275 [141,11] 276 [141,11] 277 [141,11] 278 [141,11] 279 [141,11] 271 <td></td> <td>MISCELLANEOUS CURRENT AND ACC</td> <td>CRUED ASSETS (Acct. 174</td> <td>4)</td> <td></td>		MISCELLANEOUS CURRENT AND ACC	CRUED ASSETS (Acct. 174	4)	
13Accord Utility Revenues144,71414Other:15161718191910101112131415161718191920212223242526272829201202203204205206207208209201202203204205205206207208209209201202	Line Number		SSET		
Identified Identified 15 Image: Ima	12				
15Image: section of the se					147,714
16		Other:			
17					
18					
20	18				
21	19				
22					
23					
24					
25					
26					
27					
28					
30					
31					
32					
33					
34					
35					
36					
37					
38 Image: Second se					
40					
41					
42 Total 147,714					
	42	Total			147,714

ne Number			WATER	OTHER	TOTAL
	(a)		(b)	(c)	(d)
1	Prepaid Insurance		9,952		9
2	Prepaid Rents				
3	Prepaid Interest				
4	Prepaid Taxes				
5	Other Prepayments (Specify):				
6	omer repuyments (speeny).				
7					
8					
9	Total Prepayments		9,952	0	
	MISCELLAN	EOUS DEFERRED DEBITS (AG	cct. 186)	NONE	
		Amt. Credited to			Balance at end
Line Number	Description (a)	utility property (b)	Cost of Removal (c)	Salvage Credited (c)	year (d)
10					
10	Miscellaneous Deferred Debits (Acct. 186):				
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				

Utility N

	UN	AMORTIZED I	DEBT DISC	OUNT AN	ND EXPENSE (Acct.	. 181) NONE		
T	Name of Debt to which discount and	Original amount of discount and	Amortizati	on Period	Balance in account at beginning of year	Charges to account	Discount extinguished during year	Balance in account
Line Number	expense relate	expense	From (year)	To (year)	beginning of year	during year		at close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9 10								
10								
11								
12								
13								
15	Totals	0			0	0	0	0
10	10000	-					0	0
		UNAMORT	IZED PREN	11UM ON	DEBT (Acct. 251)	NONE		
	Name of Debt to	Total premium to	Amortizati	on Period	Balance in account at	Credits to account	Premium	Balance in account
Line Number	which premium	close of year	From (year) To (year)		beginning of year	during year	extinguished	at close of year
	relates						during year	
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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
		EXTRAORDIN		PERTY L port each iten	OSSES (Acct. 182) n separately.	NONE		
Line Number			DESCR	IPTION			Т	OTAL
			(:	a)				(b)
31	Extraordinary Property I	Losses (Acct. 182):						
32								
33								
34								

December 31, 2019

0

ame:	LISBON	WATER	DEPARTMENT	

Total Extraordinary Property Losses

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Year of Report:

ſ

Year of Report:

December 31, 2019

		Nominal Date	Date of		INTEREST	Principle
ine Number.		of Issue	Maturity	Rate	Frequency of Payment	Amount per Balance Shee
	(a)	(b)	(c)	(d)	(e)	(f)
1 2	Account 232-Notes Payable					
3						
4						
5 6						
7 8						
9	Totals Account 232					
10	Account 234-Notes Payable to					
11	Associated Companies					
12 13						
13						
15						
16						
17						
18	T . 1					
19	Totals Account 234					
	ACCOUNTS PAY	ABLE TO ASSOCI	ATED COMPAN		NONE	
				aratery.		
ine Number		D	escription			Total
• •			(a)			(b)
20 21						
22						
23						
24						
25 26						
26 27						
28						
29						
30						
31	Total					

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	Class of Stock	No. of shares specified in Articles of	specified in Par Articles of value	Authorized by P.U.C.		Par value issued actually outstanding	Cash received as consideration for	Cash value of other property acquired or services received as	Amount nominally outstanding at
No.		Incorporation	per share	No. of shares	Par value	at close of year	issue	consideration for issue	close of year
1	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1 2	Common								z
2	Common								0
4									Z
5									Z
	Preferred								
7									
8									
9									
10	Receipts outstanding								
	for installments paid								
12	Total								
Line No.		Articles of	authorized by		Stock Actually Outstanding		Cash Value of other		
INO.							property acquired or services	No. of shares nominally or	utstanding at close of yea
	Class of Stock	Incorporation	P.U.C.		ares	Cash consideration	received as consideration for issue		
10	Class of Stock (j)				ares m)	Cash consideration (n)		No. of shares nominally or	
13	(j)	Incorporation	P.U.C.				received as consideration for issue		
14		Incorporation	P.U.C.				received as consideration for issue		
14 15	(j)	Incorporation	P.U.C.				received as consideration for issue	(F)
14 15 16	(j)	Incorporation	P.U.C.				received as consideration for issue	(F)
14 15	(j)	Incorporation	P.U.C.				received as consideration for issue	(F)) ;) ;
14 15 16 17 18	(j)	Incorporation	P.U.C.				received as consideration for issue	(F))
14 15 16 17 18	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F))
14 15 16 17 18 19	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F))
14 15 16 17 18 19 20	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F	2 · · · · · · · · · · · · · · · · · · ·
14 15 16 17 18 19 20 21	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F))
14 15 16 17 18 19 20 21 22 23	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F))
14 15 16 17 18 19 20 21 22 23 24	(j) Common	Incorporation	P.U.C.				received as consideration for issue	(F))

F-17

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 required 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.

	Name and Description of	Date of Issue	Date of Maturity	Par Value Authorized	Par Value actually	Cash received as	Cash value of other property acquired or		Interest	
Line No.	Obligation				outstanding at close of year	consideration for issue	services received as consideration for issue	Rate percent	Due Date	Interest charged to income during year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Bonds									
2										
3	MMBB	2005	2024	3,000,000	831,255	3,000,000		2.05	A-O	24,194
4										
5	MMBB	2005	2025	393,000	117,900	393,000		3 - 5	A-O	4,230
6										
7	MMBB	2010	2030	970,000	533,500	970,000		4.01 - 5.75	A-O	18,745
8										
9	MMBB	2014	2034	650,000	515,773	650,000		.43 - 3.786	M-N	16,842
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
-	Other Long Term Debt									
31										
32										
33	Total			5,013,000	1,998,428	5,013,000				64,011
-	1			5,015,000	1,770,420	5,015,000				04,011

	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year			
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	9,902		9,9
5	Property Taxes			,
6	Payroll Taxes			
7	Other Taxes & Licenses			
8	Federal Income Taxes			
9	State Income Taxes			
10	Deferred F.I.T			
11	Deferred S.I.T			
12	Deferred Income Taxes - Credit			
13	ITC Deferred To Future Periods			
14	ITC Restored To Operating Income			
15	Taxes Applicable to Other Income			
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18	412.2 (0.3)			
19	Total Taxes Accrued	9,902	0	9,
20		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	,
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	9,902		9,
23	Property Taxes	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
24	Payroll Taxes			
25	Other Taxes & Licenses			
26	Federal Income Taxes			
27	State Income Taxes			
28	Deferred F.I.T			
29	Deferred S.I.T			
30	Deferred Income Taxes - Credit			
31	ITC Deferred To Future Periods			
32	ITC Restored To Operating Income			
33	Taxes Applicable to Other Income			
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36	T11.2, T12.2 & .3)			
37	Total Taxes Paid	9,902	0	9.
38		3,202	0	9.
	Balance End of Year		0	

		AUCAU	JED INTERES	1 (neet. 207)		
		Balance at	INTEREST A	Accrued during Year	Interest Paid During	Balance End of
Line Number		Beginning of Year	Acct. Debit	Amount	Year	Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Account No. 237.1 - Accrued Interest on	T I				
2 3	Long Term Debt:	10,830	427	64,011	65,096	9,74
4					· · · · · · · · · · · · · · · · · · ·	
5		T				
6 7						
8						
9	Total Account No. 237.1	10,830		64,011	65,096	9,74
10						
	Account No. 237.2 -					
12	Accrued Interest on	1				
13	Other Liabilities:	4 4				
14		4 4				
15	Other	-ll				(
16		-ll				
17						
18						
19	Total Account No. 237.2	0		0	0	(
		-				
20						
20 21	Total Account No. 237	10,830 EXPENSENORM	MALIZATION O	64,011 F RATE CASE EXPENSE	65,096 E (Accts. 666 and 667)	9,74. NONE
20 21	GULATORY COMMISSION	EXPENSENORM	Expense			NONE
20 21		EXPENSENORM		F RATE CASE EXPENSE	E (Accts. 666 and 667)	
20 21 REG	GULATORY COMMISSION	EXPENSENORM	Expense Incurred During	F RATE CASE EXPENSE Amount Transferred to	E (Accts. 666 and 667) Charged Off Dur	NONE ring Year
20 21 REG	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REC	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REC Line Number 22 23 24	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REC Line Number 22 23 24 25 26 27	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REC Line Number 22 23 24 25 26 27 28 29 30	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case (1 (a)	EXPENSENORM	Expense Incurred During Year (b)	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6 (c)	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case ()	EXPENSENORM	Expense Incurred During Year	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case (1 (a)	EXPENSENORM	Expense Incurred During Year (b)	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6 (c)	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case (1 (a)	EXPENSENORM	Expense Incurred During Year (b)	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6 (c)	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case (1 (a)	EXPENSENORM	Expense Incurred During Year (b)	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6 (c)	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount
20 21 REG Line Number 22 23 24 25 26 27 28 29 30 31	GULATORY COMMISSION Description of Case (1 (a)	EXPENSENORM	Expense Incurred During Year (b)	F RATE CASE EXPENSE Amount Transferred to Acct. No. 186.6 (c)	E (Accts. 666 and 667) Charged Off Dur Acct.	NONE ring Year Amount

	MISCELLANEO	DUS CURRENT A	ND ACCR	UED LIABILITIES (A	acct. 241)	
Line Number		Balance End	of Year			
		(b)				
1	Advance Billing and Payments					
2	Other:					
3 4	Accrued Benefits					16,004
5	Accrued Payroll					19,779
6						
7						
8 9						
10						
11						
12						
13						
14 15	Total Miscellaneous Current and Accr	ued Liabilities				35,783
15						55,765
	ADV	ANCES FOR CONST	FRUCTION (Acct. 252) NONE		
		Balance Beginning		Debits		Balance End of
Line Number	Name of Payor	of Year	Acct. Debit	Amount	Credits	Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	(a)	(6)	(0)	(u)	(0)	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
					•	

Year of Report:	December 31, 2019
rear of Report.	December 51, 2019

				Year of Report:	December 31, 2019
	0	PERATING RESERVES (Acc	t. 261-265)		
ine Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve.	Credit Balance at Start of Year	Additions	Withdrawals	Credit Balance at close year
	(a)	(b)	(c)	(d)	(e)
1	Acct. 261-Property Insurance Reserve				
2	Acct. 262-Injuries & Damages Reserve				
3	Acct. 263-Pensions & Benefits Reserve				
4	Acct. 265-Miscellaneous Operating Reserves				
5	Other				
6	Standpipe Painting	360,008	22,600		382,
7					
8					
9					
10	Total	360,008	22,600	0	382,
	CONTRIBU	JTIONS IN AID OF CONSTR	UCTION (Acct. 271)		
					YEAR END BOOK
ine Number					COST
		(a)			(b)
1	Balance first of year				1,465,
2	Add credits during year:				
3	Contributions received from System Development, Mai	in Extension and Customer Con	nection Charges (see belo	w)	
4					
5					
6	Total Credits				
7	Deduct refunds during year				
8	Balance end of year				1,465
9	Less Accumulated Amortization				288.
					200
10					200
10 11	Net CIAC				
11	Net CIAC	ON DECEIVED EDOM SVST	TEM DEVELOPMENT	CHARCES AND MAIN	1,177
11	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI	ON RECEIVED FROM SYST D DURING THE YEAR	'EM DEVELOPMENT NONE	CHARGES AND MAIN I	1,177
11 DDITIONS	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE			CHARGES AND MAIN I	1,177
11 DDITIONS ne Number 12	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177 EXTENSION CHARG
11 DDITIONS ne Number	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 DDITIONS ne Number 12	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 DDITIONS ne Number 12 13	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 DDITIONS ne Number 12 13 14	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 DDITIONS ne Number 12 13 14 15	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 DDITIONS ine Number 12 13 14 15 16	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177, EXTENSION CHARGI
11 DDITIONS ine Number 12 13 14 15 16 17	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177, EXTENSION CHARGI
11 ADDITIONS ine Number 12 13 14 15 16 17 18	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177, EXTENSION CHARGI
11 ADDITIONS ine Number 12 13 14 15 16 17 18 19	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177
11 ADDITIONS ine Number 12 13 14 15 16 17 18 19 20	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177, EXTENSION CHARGI
11 DDITIONS ne Number 12 13 14 15 16 17 18 19 20 21	Net CIAC TO CONTRIBUTIONS IN AID OF CONSTRUCTI RECEIVE	D DURING THE YEAR			1,177 EXTENSION CHARG

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

1. The reconciliation should include the 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 consolidated federal tax return, reconcile reported net income with 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.

		N/A	
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			
21			
22 23			
	D by the second state of the st		
24 25	Deduction on return not charged against book income:		
26			
20			
28			
28			
30			
31	Federal tax net income		
32			
33	Computation of tax:		
	1		

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 nonoperating 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:

Image: style s	Item	Amount
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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:

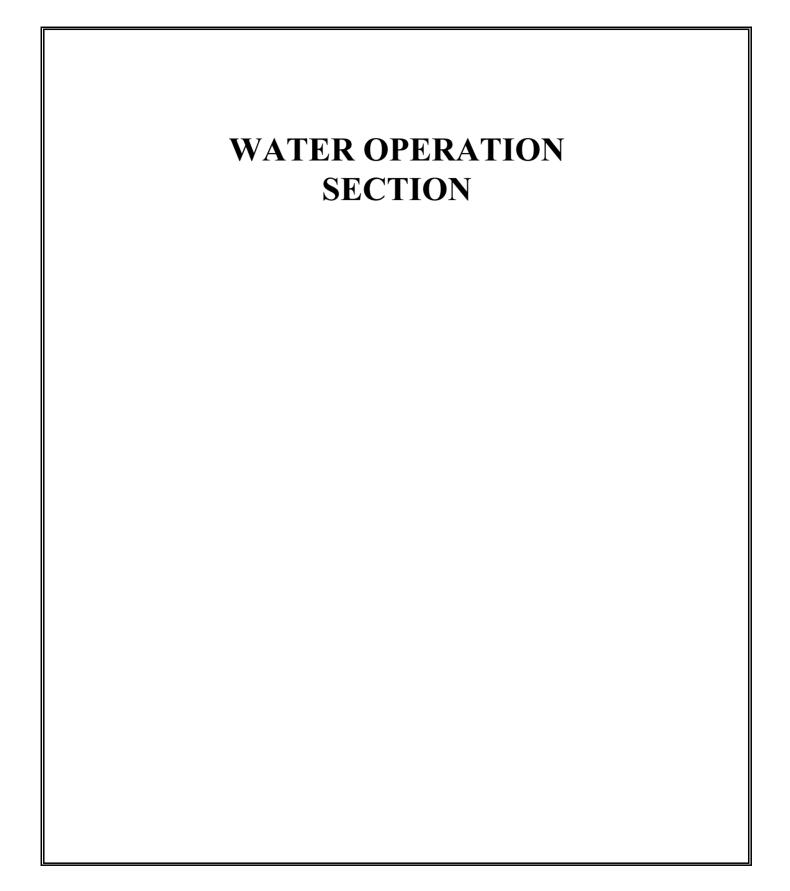
2. Approval and disclosure of insider transactions. An insider transaction shall be specifically reviewed and approved by the public utility's board of directors or trustees, provided that when an insider transaction is part of a series of related transactions involving the same insider, approval of 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

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 pension's 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:	
The Department participates in the Maine Public Employees Retirement System (MERS) participating Local District (PLD) Consolidating Plan which is a cost-sharing, multiple employer defined benefit plan. Department sponsors a post retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employee Health Trust (MMEHT).	
Accounts Charged During Year:	Amount
Maine PERS Expense - Pay as you go	32,274
Additional GASB 68 pension expense not shown in PUC report.	36,264
GASB 75 OPEB expense not shown in PUC report.	Unknown



Year of Report: December 31, 2019

Line NumberNO.ACCOUNT NAMEPREVIOUS YEARADDITIONSRETIREMENTS1301Organization(c)(d)(e)2302Franchises94,0023303Land and Land Rights1114304Structures and Improvements1,570,3873,9983,0005305Collecting and Impounding Reservoirs6Lake, River and Other Intakes220,8057307Wells and Springs220,8058308Infiltration Galleries and Tunnels </th <th>CURRENT YEAR (f) 94,j 1,571, 220,j 220,j 578, 891,j</th>	CURRENT YEAR (f) 94,j 1,571, 220,j 220,j 578, 891,j
(a)(b)(c)(d)(e)1301Organization94,0022302Franchises </th <th>(f) 94, 1,571, 220, 578,</th>	(f) 94, 1,571, 220, 578,
1 301 Organization 94,002 Image: constraint of the system of the	94, 1,571, 220, 578,
2 302 Franchises 1 3 303 Land and Land Rights 1 1 4 304 Structures and Improvements 1,570,387 3,998 3,000 5 305 Collecting and Impounding Reservoirs 1 1 1 6 306 Lake, River and Other Intakes 2020,805 1 1 7 307 Wells and Springs 220,805 1 1 8 308 Infiltration Galleries and Tunnels 1 1 1 9 309 Supply Mains 1 1 1 1 10 310 Power Generation Equipment 578,558 1 1 11 311 Pumping Equipment 879,467 25,100 13,000 13 300 Distribution Reservoirs and Standpipes 159,421 1 1 14 311 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,09	1,571, 220, 578,
3 303 Land and Land Rights	220,
4 304 Structures and Improvements 1,570,387 3,998 3,000 5 305 Collecting and Impounding Reservoirs	220,
5 305 Collecting and Impounding Reservoirs Impounding Reservoirs Impounding Reservoirs 6 306 Lake, River and Other Intakes Impounding Reservoirs Impounding Reservoirs 7 307 Wells and Springs 220,805 Impounding Reservoirs Impounding Reservoirs 8 308 Infiltration Galleries and Tunnels Impounding Reservoirs Impounding Reservoirs 9 309 Supply Mains Impounding Reservoirs Impounding Reservoirs Impounding Reservoirs 10 310 Power Generation Equipment 578,558 Impounding Reservoirs Impounding Reservoirs 11 311 Pumping Equipment 879,467 25,100 13,000 13 330 Distribution Reservoirs and Standpipes 159,421 Impounding Reservoirs 14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884<	220,
6 306 Lake, River and Other Intakes 6 7 307 Wells and Springs 220,805 1 8 308 Infiltration Galleries and Tunnels 1 1 9 309 Supply Mains 1 1 1 10 310 Power Generation Equipment 578,558 1 1 11 311 Pumping Equipment 879,467 25,100 13,000 13 330 Distribution Reservoirs and Standpipes 159,421 1 1 14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 13,447 1,575 1,070 20 341 Transportation 126,923 </td <td>578,</td>	578,
7 307 Wells and Springs 220,805 8 308 Infiltration Galleries and Tunnels	578,
8 308 Infiltration Galleries and Tunnels 1 9 309 Supply Mains 1 1 10 310 Power Generation Equipment 1 1 11 311 Pumping Equipment 578,558 1 1 12 320 Water Treatment Equipment 879,467 25,100 13,000 13 330 Distribution Reservoirs and Standpipes 159,421 1 1 14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 13,447 1,575 1,070 20 341 Transportation 126,923 126,923 1	578,
9 309 Supply Mains Image: constraint of the symbol	
10310Power Generation EquipmentImage: Constraint of the system of the s	
11311Pumping Equipment578,55812320Water Treatment Equipment879,46725,10013,000113330Distribution Reservoirs and Standpipes159,42114331Transmission and Distribution Mains4,056,108157,3905,00015333Services561,09731,13511,00016334Meters and Meter Installations310,43411,6466,00017335Hydrants323,5032,88450018339Other Plant and Miscellaneous Equipment13,4471,5751,07019340Office Furniture and Equipment112,6923	
12 320 Water Treatment Equipment 879,467 25,100 13,000 13 330 Distribution Reservoirs and Standpipes 159,421 14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 1 19 340 Office Furniture and Equipment 13,447 1,575 1,070 20 341 Transportation 126,923	
13 330 Distribution Reservoirs and Standpipes 159,421 14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 1 19 340 Office Furniture and Equipment 113,447 1,575 1,070 20 341 Transportation 126,923	
14 331 Transmission and Distribution Mains 4,056,108 157,390 5,000 15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 13,447 1,575 1,070 20 341 Transportation 126,923 126,923 14	159,4
15 333 Services 561,097 31,135 11,000 16 334 Meters and Meter Installations 310,434 11,646 6,000 6,000 17 335 Hydrants 323,503 2,884 500 6,000 </td <td>4,208,4</td>	4,208,4
16 334 Meters and Meter Installations 310,434 11,646 6,000 17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment 19 340 Office Furniture and Equipment 113,447 11,575 11,070 20 341 Transportation 1126,923	581,
17 335 Hydrants 323,503 2,884 500 18 339 Other Plant and Miscellaneous Equipment	316,
18 339 Other Plant and Miscellaneous Equipment Image: Constraint of the second sec	325,
19 340 Office Furniture and Equipment 13,447 1,575 1,070 20 341 Transportation 126,923	
20 341 Transportation 126,923	13,
	126,
21 342 Stores Equipment	120,
22 343 Tools, Shop and Garage Equipment 20,872	20,
23 344 Laboratory Equipment 4,347	4,
24 345 Power Operated Equipment	т ,
25 346 Communication Equipment 143,500	143,:
26 347 Miscellaneous Equipment 55,860	55,
27 348 Other Tangible Plant	
28	
29 Total Water Plant 9,118,731 233,728 39,570	9,312,

(a) (b) (c) (d) 1 601 Salaries and Wages - Employees $354,720$ $359,934$ 2 603 Salaries and Wages - Officers, Directors and Majority Stockholders $4,800$ $4,800$ 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Vater - - 6 15 Purchased Power $45,573$ $41,353$ 7 616 Fuel for Power Purchased - - 8 618 Chemicals $9,550$ $6,770$ 9 620 Materials and Supplies $79,173$ $49,467$ 10 631 Contractual Services - Legal $7,400$ $3,999$ 11 632 Contractual Services - Legal $7,400$ $3,999$ 13 634 Contractual Services - Other 194,214 111,159 14 635 Contractual Services - Conter 194,214 111,159 14 635 Insurance - Other 194,214<	1 601 Salaries and Wages - Employees 354,720 359,934 2 603 Salaries and Wages - Officers, Directors and Majority Stockholders 4,800 4,800 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water 6 6 6 615 Purchased Power 45,573 41,353 7 616 Fuel for Power Purchased 6 6 8 618 Chemicals 9,550 6,770 9 620 Materials and Supplies 79,173 49,467 10 631 Contractual Services - Accounting 10,430 10,025 12 633 Contractual Services - Accounting 10,430 10,025 14 635 Contractual Services - Other 194,214 111,159 14 635 Contractual Services - Other 194,214 111,159 15 641 Rental of Equipment 54 109 17 650 Transportation Expenses	
2 603 Salaries and Wages - Officers, Directors and Majority Stockholders 4,800 4,800 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water	2 603 Salaries and Wages - Officers, Directors and Majority Stockholders 4,800 4,800 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water 100 100 6 615 Purchased Power 45,573 41,353 6 615 Purchased Power 45,573 41,353 7 616 Eul for Power Purchased 100 100 8 618 Chemicals 9,550 6,770 9 620 Materials and Supplies 79,173 49,467 10 631 Contractual Services - Engineering 8,473 9,993 11 632 Contractual Services - Legal 7,400 3,999 13 634 Contractual Services - Legal 7,400 3,999 14 635 Contractual Services - Other 194,214 111,159 14 635 Contractual Services - Other 194,214 111,159 16 642 Rental of Equipment	
3 Salaries and Wages - Officers, Directors and Majority Stockholders 4,800 4,800 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water	3 Salaries and Wages - Officers, Directors and Majority Stockholders 4,800 4,800 4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water 100 100 6 615 Purchased Power 45,573 41,353 7 616 Fuel for Power Purchased 100 100 8 618 Chemicals 9,550 6,770 9 620 Materials and Supplies 79,173 49,467 10 631 Contractual Services - Legal 7,400 3,999 11 632 Contractual Services - Legal 7,400 3,999 13 634 Contractual Services - Management Fees 100 111,159 14 635 Contractual Services - Other 194,214 111,159 14 635 Contractual Services - Other 10,523 7,751 16 642 Rental of Equipment 54 109 17 650 Transportation Expenses 10,523<	
4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water 45,573 41,353 6 615 Purchased Power 45,573 41,353 7 616 Fuel for Power Purchased 9 9 8 618 Chemicals 9,550 6,770 9 620 Materials and Supplies 79,173 49,467 10 631 Contractual Services - Engineering 8,473 9,993 11 632 Contractual Services - Legal 7,400 3,999 13 634 Contractual Services - Management Fees	4 604 Employee Pensions and Benefits 140,188 132,546 5 610 Purchased Water	
5 610 Purchased Water 45,573 41,353 6 615 Purchased Power 45,573 41,353 7 616 Fuel for Power Purchased 618 9,550 6,770 8 618 Chemicals 9,550 6,770 66 9 620 Materials and Supplies 79,173 49,467 610 611 Contractual Services - Engineering 8,473 9,993 611 622 Contractual Services - Legal 7,400 3,999 611 632 Contractual Services - Management Fees	5 610 Purchased Water 41,353 6 615 Purchased Power 445,573 41,353 7 616 Fuel for Power Purchased 6 8 618 Chemicals 9,550 6,770 9 620 Materials and Supplies 79,173 49,467 10 631 Contractual Services - Engineering 8,473 9,993 11 632 Contractual Services - Accounting 10,430 10,025 12 633 Contractual Services - Legal 7,400 3,999 13 634 Contractual Services - Management Fees 6 6 14 635 Contractual Services - Other 194,214 111,159 14 635 Contractual Services - Other 194,214 111,159 15 641 Rental of Building/Real Property 6 6 16 642 Rental of Equipment 54 109 17 650 Transportation Expenses 10,523 7,751 <t< td=""><td></td></t<>	
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26 670 Bad Debt Expense 279 27 675 Miscellaneous Expenses 5,157 5,604 28		<u></u>
27 675 Miscellaneous Expenses 5,157 5,604 28 <td></td> <td></td>		
28		

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.

			Operating	Revenues	Thousand G	allons Sold*	
Line No.	ACCT NO.	Account Name	Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	Number of Customers for 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	731,859	23,447	113,653	(3,969)	2,200
11	461.2	Commercial	97,617	5,572	19,901	(494)	129
12	461.3	Industrial	6,341	(424)	2,649	614	1
13	461.4	Public Authorities	36,301	5,470	6,795	514	26
14		Total	872,118	34,065	142,998	(3,335)	2,356
15	462.1	Public Fire-Protection Service	406,000	20,067			
16	462.2	Private Fire-Protection Service	30,144	2,359			
17	464	Other Sales to Public Authorities	2,334	(2,038)			
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,310,596	54,453	142,998	(3,335)	2,356
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts	2,587	345			
23	471	Miscellaneous Service Revenues	6,538	(1,734)			
24	472	Rents from Water Property	54,623	1,471			
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	63,748	82	0	0	0
28		Total Operating Revenues	1,374,344	54,535	142,998	(3,335)	2,356

Year of Report:

W-3

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 derived from filed rates, except revenues derived from sales for resale." Therefore, Sales for Resale should be excluded 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)	\$1,374,344	
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)		\$1,374,344

BASIS FOR WATER DEPRECIATION CHARGES Annual Depreciation **Total Investment Depreciation Base Depreciation Rate** ACCT. Line Number ACCOUNT NAME NO. (b) (d) (a) (c) (e) (f) 1 304 Structures and Improvements 1,571,385 2.0% 31,898 2 Collecting and Impounding Reservoirs 305 3 Lake, River and Other Intakes 306 4 307 Wells and Springs 220,805 2.0% 4,416 Infiltration Galleries and Tunnels 5 308 6 309 Supply Mains 7 Power Generation Equipment 310 8 311 Pumping Equipment 578,558 5.0% 24,355 9 320 Water Treatment Equipment 891,567 4.0% 37,241 10 Distribution Reservoirs and Standpipes 330 159,421 1.7% 2,700 Transmission and Distribution Mains 11 4,208,498 1.3% 54,658 331 12 333 581,232 3.0% 13,975 Services 13 Meters and Meter Installations 334 316,080 4.0% 14,625 14 325,887 335 Hydrants 2.0% 4,861 Other Plant and Miscellaneous Equipment 15 339 16 Office Furniture and Equipment 10.0% 340 13,952 1,396 17 341 Transportation Equipment 126,923 20.0% 8,990 18 342 Stores Equipment 19 1,022 343 Tools, Shop and Garage Equipment 20,872 10.0% 20 344 Laboratory Equipment 4,347 10.0% 21 345 Power Operated Equipment 22 346 Communication Equipment 143,500 10.0% 0 23 347 Miscellaneous Equipment 55,860 10.0% 2,080 24 348 Other Tangible Plant 0 25 Total Depreciable Water 26 Plant In Service 9,218,887 202,217 Less: CIAC Amortization (22,889) PUC Depreciation 179,328

Year of Report: December 31, 2019

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Line Number	ACCT.		RESERVE BALANCE AT BEGINNING	DEPRECIATION ACCRUALS BOOKED	OTHER CREDITS	TOTAL CREDITS TO RESERVE*
	NO.	ACCOUNT NAME	OF YEAR	TO RESERVE	TO RESERVE*	(Columns d + e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures and Improvements				
2	305	Collecting and Impounding Reservoirs				
3 4	20.6					
5	306 307	Lake, River and Other Intakes				
6	307	Wells and Springs				
7	508	Infiltration Galleries and Tunnels				
8	309	Supply Mains				
9	310	Power Generation Equipment				
10	311	Pumping Equipment				
11	320	Water Treatment Equipment				
12	330					
13 14		Distribution Reservoirs and Standpipes				
14	331	Transmission and Distribution Mains				
16	333	Services				
17	333					
18	554	Meters and Meter Installations				
19	335	Hydrants				
20	339					
21	557	Other Plant and Miscellaneous Equipment				
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	3,300,675	202,217		202,2
33						
Specify nature se () to denot						

Vear	of Report:	

December 31, 2019

		ANALYSIS OF ENT	TRIES IN WATER DEPRI	ECIATION RESERVE (co	ontinued)	
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	NE.			Ne 2		
2		1	1			
3		'	<u> </u> '	 		
4		l'	l'	 		
5 6		l'	· · · · · · · · · · · · · · · · · · ·	l	 	
7		1	1	1		
8					·	
9			′			
10		l'	l'	l	_	
11 12		'	<u> </u> '	l		
12		1	1			
14		1	1			
15		'	'			
16 17		l'	<u> </u> '	 		
17		1	1			
19		1				
20		'				
21		'	<u> </u> '			
22 23		l'	· · · · · · · · · · · · · · · · · · ·	l	 	
23		'				
25		l'	'			
26		'	'			
27 28		l'	l'	l		
28		¦'	'			
30						
31						
32 33	39,570	0	0	0	39,570	3,463,322
					<u> </u>	

Number	NATURE OF OCCUPATION	Number of Employees Dec 31	Total Compensation for year	Water Dept.	Other Dept
	(a)	(b)	(c)	(d)	(e)
1	Superintendents	1	90,665	(u)	(0)
2	Source of Supply Employees	1	70,005		
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6		4	171.001		
7	Distribution Employees	4	171,801		
8	Other Outside Employees				
9					
10	Store House Employees				
10	Store House Employees				
12					
12	Shop Employees				
14	Customent Association Dent		┨─────┤		
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees	1	34,332		
19					
20	General Office Employees				
21	Accounting Dept	1	57,993		
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28 29	General Officers		2.600		
29 30	General Officers	3	3,600		
31	Total Officers and Employees	10	358,391	0	
d by retu	sation is apportioned by companies operating t rns in column (e).				

ASSIEICATION OF CUSTOMED

Year of Report:

December 31, 2019

٦

				CLASSIFI	CATION OF CUST	OMERS		
		<u></u>	COLLICATION				NUMBER OF CUSTOMERS	\$
Line No.		CLA	ASSIFICATION			Metered	Unmetered	Total
			(a)			(b)	(c)	(d)
1	Residential		()			2,200	(-)	2,200
2	Commercial					129		129
3	Industrial					129		
4								1
	Governmental					26		26
5	Affiliated Distributors							
6	Other Distributors							
7	Grand Total					2,356	0	2,356
				SOURCE	OF SURFACE WATER S	SUDDI V		
				SOURCE	JF SURFACE WATER S	5011121		
	Name and Location	Area of Watershed			Est. Daily Yield in Dry		Draft During Year	
	France and Elocation	Thea of Watershea	Storage Capa	city in Thousand	Est. Dany Tield in Dry		Dratt During Tear	
T				llons				Total Annual Withdrawal in
Line No.	of Reservoir	Sq. MI		_	Year in Thousand Gal.	Av. Daily in Thousand Gal.	Max. Daily in Thousand Gal.	Thousand Gallons
			Above Intake	Usable Storage*				
	(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
12								
13								
15								
16								
17								
18 19								
Total			0	0	0			0
· Useable stor	rage is the volume of wate	a mai can be utilized wit	nout experiencin	g unacceptable ny	draulic or operational issu	cs.	-	
-								

Total Annual Yield in Thousand Diameter Depth (feet)* **Description of Source** Pumping Method* Withdrawal Bedrock or (inches) Gallons per day Line Number Overburden? Thousand Gallons (f) (a) (b) (c) (d) (e) 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 75 Covered 12 127000 Deep Well 10 Moody Road #2, Gravel Packed Covered 88 261000 Deep Well 24 x 18 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. Name or Location Classification Maximum Number of Service Zone Open or Capacity in (city, village or town) (earth, steel, Covered thousand Day's Supply Supplied Line Number concrete, etc). gallons (b) (a) (c) (d) (e) (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

SOURCE OF GROUNDWATER SUPPLY

Year of Report:

December 31, 2019

					TREATM				
	FOR E	ACH SUPPL	Y, CHECK	AND/OR	SPECIFY T	HE TYPE OI	F TREATMENT U	ISED	
Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1 2	Bauer								
3									
4 5	Ann								
6 7	Moody Road	X				Х	X		Arsenic
8									
9									
10 11									
12									
			_						
					N AND DIS				
	Kind of Pipe (Galvanized, Cast Iron		In Use Fir				Retirements	Adjustments Dr.	In Use
Line Number	Ductile, etc)	in inches					during Yr	(or Cr.) during Yr	
1	(a) Transmission	(b)	(0	c)	(1	d)	(e)	(f)	(g)
2									
3									
4 5									
6									
7									
8 9	Total Transmission			0		0	0	0	
10	Distribution								
11		1		2,140					2,14
12 13		2.25 4		7,083 4,068					7,0
		6		77,203			1,410		75,79
14		8		75,325					75,32
14 15			4,998			100			4,99
14 15 16		10				400			
14 15 16 17 18		10 12		34,622		400			
14 15 16 17 18 19						400			
14 15 16 17 18 19 20						400			
14 15 16 17 18 19						400			

Utility Name:	LISBON WATER DEPARTMENT

FIRE HYDRANTS

Year of Report:

		Size of Hydrant		purpose should be se			drants in Service		
		(valve opening)		At Beginnin	ng of Year	Added	Retired	T	l of Year
Line Number	Location	inches	inches				during year	Company Owned	1
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	(4)		(*)	(%)		(1)	(5/	(11)	69
2		+ +	!	ł	ر ا	├ ───┦	l'	ł	ł
3		+ +		├ ───┦	ر اس ا	├ ── '	l'		l
4		+ +	I	ļ •	i – †	ļ '	'		
5		1 1		l – ,	i – †	ا ا	l – – '	l	
6		1 1	I	ا ا	i †	ا ا	l – '	l	1
7		1 1	·	ļ,	i [†]	ا ا	/	l	
8			· '	<u> </u>	ı'	<u> </u>			
9			·	<u> </u>	i!	<u> </u>	ſ'	['	
10			· !	<u> </u>	<u>'</u> '	<u> </u>	ſ'	<u> </u>	
11			· ·	['	í <u> </u>	<u> </u>	<u> </u>	['	
12	Total		· ·	236	í <u> </u>	9	8	237	
_			 L	<u> </u>	<u> </u>	<u>['</u>	<u> </u>	<u> </u>	
				SERVICE PIP					
	uested information concerning				ibution mains.				I
	tnote upon what basis, if any,								I
3. If the responde	lent owns the services from th	e main to the curb or	r property line, classi	fy such services as "	owned by respond	lent."	<u> </u>		
			-		1	Retired During	1	Number at End of Y	Tear
Line Number	Diameter, in.	Number at Be	eginning of Year	Added Dur	ing Year	Year			1
			I		1	'	Total	Active	Inactive
<u> </u>	(a)		(b)	(c))	(d)	(e)	(f)	(g)
	Owned by Respondent								
2				 	!	Į/	└────′	 '	
3				 	/	↓ ′	└─── ′	 '	
4 5			!	 	/	l'	I'	↓ ′	
5			!	 	/	ł!	I'	├ ────'	
6 7				 		├ ───┦	├ ────'	├ ────!	
8		+				!	l'	l!	
9		+				├ ───┦	l!	ł	
10		+		t		├ ── '	l'	ł	ł
11						├ ──┦	'		
12		-				ļ '	'		
13		+				ļ,	'	!	
	Total	2	,436	7		3	2,440	l	
1.6	Owned by Consumers		150				2,		
16	Jwned 57					1			
17						ļ ,	['	· · · ·	
18		1			!	<u> </u>			<u> </u>
19					!	<u> </u>	ſ'	['	<u> </u>
20	Total				!	<u>'</u> '	ſ'	['	
								-	

CONSUMER'S METERS

T

. Show the req	uested information concerni	ing consumers' meter	s in service or in stock	during the year.				
			Number of M	eters in Service		Number in	Number	Number
Line Number	Size, in.	Beginning Year	Installed During Year	Removed During Year	End of Year	Stock at End of Year	Purchased During Year	Condemned o Sold during Ye
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Owned by Respondent							
2	e med ey reependent							
3	5/8	2,297	56	48	2,305			
4	3/4	58	2	2				
5	1	49	0	1	48			
6	1 1/2	22	1	0				
7	2	22	3	3				
8	3	1	0	0	1			
9	4	2	0	0				
10	<u>т</u>	2	0	0	2			
11								
12								
13								
14								
15								
16								
	T-4-1	2.452	(2	5.4	2.4(0	0	0	
	Total	2,452	62	54	2,460	0	0	
19	Owned by Consumers							
20								
20								
22								
22								
24								
25								
26								
27	T . 1							
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.

ne Number	Month		Thousa Groundwa	nd Gallons Delivered to M		ce Water	
ine Number	Month	Purchased	By Pumping	By Gravity	By Pumping	By Gravity	
	(a)	(b)	(c)	(d)	(e)	(f)	
1	January		15,646	(-)	(-)	(-)	
2	February		14,401				
3	March		15,429				
4	April		13,536				
5	May		14,749				
6	June		15,313				
7	July		16,388				
8	August		16,448		-		
9	September		13,507				
10							
10	October		13,971				
11	November		13,373				
12	December	0	13,472	0		<u>`</u>	
	Totals	0	176,233	0	(
14						THOUSAND GALLO	
15	Total PRODUCTION WATE	R				176,	
16							
17	Total REVENUE WATER (P	age W-3, line 20, col. e) or				142,9	
18					r		
19	Balance as NON-REVENUE	WATER	State Percentage:	18.86%		33,	
20							
21	Description and estimated c	onsumption of Non-Revenue	Water			_	
22	Utility Usage-at source/treatm	-					
23	Utility Usage-flushing hydrant	s Num	s Number flushed: 118				
24	Utility Usage-bleeders	Nun	nber in use:	5		5,5	
25	Utility Usage-meter bench	Num					
28 29							
30	Fire Protection	Numb	er of hydrant-using fires:				
31	Main Breaks		er of breaks:	20		3,5	
32	Service Line losses before met	ters Numł	per of cases:	5		1	
33	Other Non-Revenue uses/losse	es (specify):					
34	Known water loss					10,	
35						.,	
	Total Accounted for Non-Rev	enue Water (Lines 22 through	Lines 35)			10,	
						22,	
36	Unaccounted for Non-Revenu	e Water					
36 37	Unaccounted for Non-Revenu Unaccounted for Non-Revenu						
36	Unaccounted for Non-Revenu Unaccounted for Non-Revenu						
36 37 38 39	Unaccounted for Non-Revenu	e Water (Percentage)	Date				
36 37 38 39 40	Unaccounted for Non-Revenu System DEMAND Data	e Water (Percentage) Quantity (mgd)	Date				
36 37 38 39	Unaccounted for Non-Revenu	e Water (Percentage)	Date 8/21/2019			12.8	

SYSTEM INFRASTRUCTURE ASSESSMENT SECTION

INFRASTRUCTURE SURCHARGE REVENUE SUMMARY

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

	ine Io.	Rate Class	Amount Collected from Surcharge	Expected Surcharge Collection	\$ Difference	% Difference (if difference exceeds 20%, provide explanation below)
		(a)	(b)	(c)	(d)	(e)
	1					
	2	Public Fire Protection Private Fire			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					
W 1	11			Explanation of Differences Greater that	un 20%	
1	12					
1	13					
1	14					
1	15					
1	16					
1	17					
1	18					
1	19					
2	20					
2	21					
2	22					
2	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	
	Project 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 ASSESSMENT 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 Infrastructure 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									
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