

**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, 2019**

Signature of Person  
responsible for report

MARIE HALE

TITLE CHAIRPERSON OF COMMISSIONERS  
TELEPHONE 207-353-3020

E-MAIL [Waterdepartment@lisbonme.org](mailto: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

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, 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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**EXECUTIVE  
SUMMARY**

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State of MAINE

County of ANDROSCOGGIN



SS

I, the undersigned, CHAIRPERSON  
(Name of owner or officer) (Title)

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

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

.....  
(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this ..... day of ....., 2020  
(month, year)

.....

.....

Line Number	<b>HISTORY OF RESPONDENT</b>
1	
2	1. Exact name of Utility filing this report <u>Town of Lisbon Water Department</u>
3	
4	2. Location of main office <u>639 Lisbon Street</u>
5	<u>Lisbon Falls, ME 04252</u>
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. <u>1909</u>
15	
16	
17	5. If a corporation, give date of organization and government of state under which organized. If organized under legislative
18	charter, state year, chapter and all amendments. _____
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws
32	under which each was organized, and authority for consolidation or merger.
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.
45	
46	
47	
48	
49	
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.
51	
52	



Line Number	HISTORY OF RESPONDENT		
1			
2	9. State fully the territory you are authorized to serve. _____		
3	Town of Lisbon		
4			
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 being conducted other than that of a water utility. _____		
23	None		
24			
25			
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several		
27	classes of stock. _____		
28	N/A		
29			
30			
31			
32			
33			
34			
35	13. Give names, addresses and holdings of the ten largest stockholders. _____		
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>
	<i>Preferred shares held</i>		
36			
37			
38			
39			
40			
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52			



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.

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1			
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3			
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8			
9			
10			
11			
12			
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COMPENSATION OF DIRECTORS/TRUSTEES

For each director listed on page E-4 list the number of 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				
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				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
2	Marie Hale	Retired		
3				
4	Jim Lemieux	Supervisor		Maine Natural Gas
5				
6	Roger Bickford	Mechanic		Self-Employed
7				
8				
9				
10				
11				
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**FINANCIAL  
SECTION**





<b>COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES</b>					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		<b>EQUITY CAPITAL</b>			
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		4,285,848	4,032,228
8	215	Unappropriated Retained Earnings		(734,267)	(734,932)
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		<b>Total Equity Capital</b>		3,590,465	3,336,180
12		<b>LONG-TERM DEBT</b>			
13	221	Bonds	F-17	1,998,428	2,252,439
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		<b>Total Long-Term Debt</b>		1,998,428	2,252,439
17		<b>CURRENT AND ACCRUED LIABILITIES</b>			
18	231	Accounts Payable		12,676	12,563
19	232	Notes Payable	F-15	0	0
20	233	Accounts Payable to Associated Companies	F-15		
21	234	Notes Payable to Associated Companies	F-15		
22	235	Customer Deposits		2,475	362
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	9,745	10,830
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	35,783	33,520
29		<b>Total Current and Accrued Liabilities</b>		60,679	57,275
30		<b>DEFERRED CREDITS</b>			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits		0	0
34	255	Accumulated Deferred Investment Tax Credits			
35		<b>Total Deferred Credits</b>		0	0
36	261-265	<b>OPERATING RESERVES</b>	F-21	382,608	360,008
37		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
38	271	Contributions In Aid Of Construction	F-21	1,465,305	1,465,305
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	288,264	265,375
40		<b>Total Net C.I.A.C</b>	F-21	1,177,041	1,199,930
41		<b>ACCUMULATED DEFERRED INCOME TAXES</b>			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		<b>Total Accumulated Deferred Income Taxes</b>		0	0
46					
47		<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		7,209,221	7,205,832

**NOTES TO THE BALANCE SHEET**

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

Empty space for notes.

<b>OPERATING STATEMENT-WATER</b>					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		<b>UTILITY OPERATING INCOME</b>			
2	400	<b>Operating Revenues</b> (should equal W-3 line 28)	W-3	1,374,344	1,319,809
3	401	Operating Expenses	W-2	893,142	770,311
4	403	Depreciation Expense	W-4	179,328	167,499
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	9,902	7,809
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		<b>Total Utility Operating Expenses</b>		1,082,372	945,619
14		<b>Utility Operating Income</b>		291,972	374,190
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			
17		<b>Total Utility Operating Income</b>		291,972	374,190
18		<b>OTHER INCOME AND DEDUCTIONS</b>			
19	415	Revenues From Merchandising, Jobbing and Contract Work		11,000	19,419
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21					
22	419	Interest and Dividend Income		9,440	7,047
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		5,884	1,263
25	426	Miscellaneous Nonutility Expenses			
26		<b>Total Other Income and Deductions</b>		26,324	27,729
27		<b>TAXES APPLICABLE TO OTHER INCOME</b>			
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		<b>Total Taxes Applicable To Other Income</b>		0	0
35		<b>INTEREST EXPENSE</b>			
36	427	Interest Expense	F-19	64,011	67,609
37	428	Amortization of Debt Discount & Expense	F-14	0	0
38	429	Amortization of Premium on Debt	F-14		
39		<b>Total Interest Expense</b>		64,011	67,609
40		<b>EXTRAORDINARY ITEMS</b>			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		<b>Total Extraordinary Items</b>		0	0
45					
46		<b>NET INCOME</b>		254,285	334,310

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO.	(b)	AMOUNTS (c)			
	(a)					
1	215	Unappropriated Retained Earnings, 1/01/19 Beginning Balance				(734,932)
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)				254,285
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				253,620
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, 12/31/19 Ending Balance				(734,267)
29						
30	214	Appropriated Retained Earnings 1/01/19 Beginning Balance				4,032,228
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				253,620
36						
37						
38	214	Appropriated Retained Earnings 12/31/19 Ending Balance				4,285,848
	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
39						
40	214.2	Sinking Fund Reserve				
41	214.3	Funded Debt Retired thru Surplus	4,032,228	253,620		4,285,848
42	214.4	Other				
43						
44		Total	4,032,228	253,620	0	4,285,848
44						











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

NONE

**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 (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 Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

Line Number	Description (a)	TOTAL (b)
1	<b>ACCOUNTS RECEIVABLE:</b>	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water	71,922
5	Other	13,651
6		
7	Total Customer Accounts Receivable	85,573
8		
9	<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	<b>NOTES RECEIVABLE (Acct. 144):</b>	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	85,573
27		
28	<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):</b>	
29		
30	Balance first of year	0
31	Add: Provision for uncollectibles for current year	0
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	0
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	85,573



**MATERIALS AND SUPPLIES**

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	58,637		58,637
2				
3	Materials for Construction Purposes			
4				
5	Appliances (Held for Sale)			
6				
7				
8				
9				
10				
11				
12	Totals	58,637	0	58,637

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)**

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	147,714
14	Other:	
15		
16		
17		
18		
19		
20		
21		
22		
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24		
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27		
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36		
37		
38		
39		
40		
41		
42	Total	147,714

PREPAYMENTS (Acct. 162)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance	9,952		9,952
2	Prepaid Rents			0
3	Prepaid Interest			
4	Prepaid Taxes			
5	Other Prepayments (Specify):			
6				
7				
8				
9	Total Prepayments	9,952	0	9,952

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)					
Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	NONE	
				Salvage Credited (e)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				0

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181) NONE**

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		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)
			From (year) (c)	To (year) (d)				
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	0			0	0	0	0

**UNAMORTIZED PREMIUM ON DEBT (Acct. 251) NONE**

Line Number	Name of Debt to which premium relates (a)	Total premium to close of year (b)	Amortization Period		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)
			From (year) (c)	To (year) (d)				
1								0
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			0	0	0	0

**EXTRAORDINARY PROPERTY LOSSES (Acct. 182) NONE**  
Report each item separately.

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

**NOTES PAYABLE (Accts. 232 and 234)**

**OTHER SPECIAL FUNDS (Acct. 127) NONE**

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233) NONE**

Report each account payable separately.

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

**CAPITAL STOCK (Acct. 201 & 204)**

**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 outstanding at close of year (i)
				No. of shares (d)	Par value (e)				
1									
2	Common								N
3									O
4									N
5									E
6	Preferred								
7									
8									
9									
10	Receipts outstanding								
11	for installments paid								
12	Total								

**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 acquired 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							N
17							O
18							N
19	Preferred						E
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 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.

Line No.	Name and Description of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property acquired or services received as consideration for issue (g)	Interest		
								Rate percent (h)	Due Date (i)	Interest charged to income during year (j)
1	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										
30	Other Long Term Debt									
31										
32										
33	Total			5,013,000	1,998,428	5,013,000				64,011



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:	10,830	427	64,011	65,096	9,745
4						
5						
6						
7						
8						
9	Total Account No. 237.1	10,830		64,011	65,096	9,745
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15	Other					0
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	10,830		64,011	65,096	9,745
REGULATORY COMMISSION EXPENSE--NORMALIZATION OF RATE CASE EXPENSE (Accts. 666 and 667) NONE						
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 Benefits	16,004
4		
5	Accrued Payroll	19,779
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	35,783

**ADVANCES FOR CONSTRUCTION (Acct. 252) NONE**

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

OPERATING RESERVES (Acct. 261-265)					
Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve. (a)	Credit Balance at Start of Year (b)	Additions (c)	Withdrawals (d)	Credit Balance at close of year (e)
1	Acct. 261-Property Insurance Reserve				
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		382,608
7					
8					
9					
10	Total	360,008	22,600	0	382,608

**CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)**

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	1,465,305
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	
4		
5		
6	Total Credits	0
7	Deduct refunds during year	
8	Balance end of year	1,465,305
9	Less Accumulated Amortization	288,264
10		
11	Net CIAC	1,177,041

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR NONE**

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 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			
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:		









**WATER OPERATION  
SECTION**





**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.

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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	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

\*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 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













**CLASSIFICATION OF CUSTOMERS**

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	2,200		2,200
2	Commercial	129		129
3	Industrial	1		1
4	Governmental	26		26
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	2,356	0	2,356

**SOURCE OF SURFACE WATER SUPPLY**

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gallons		Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year		Total Annual Withdrawal in Thousand Gallons (g)
			Above Intake (c1)	Usable Storage* (c2)		Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Gal. (f)	
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.

**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**

- Show the requested information concerning structures employed for storage of water in connection with the distribution system.
- 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, concrete, etc). (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	Sedimentation	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	2,140				2,140
12		2.25	7,083				7,083
13		4	4,068				4,068
14		6	77,203		1,410		75,793
15		8	75,325				75,325
16		10	4,998				4,998
17		12	34,622	400			35,022
18							
19							
20							
21							
22							
23	Total Distribution		205,439	400	1,410	0	204,429

**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 (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Company Owned (d)	Not Co. Owned (e)			Company Owned (h)	Not Co. Owned (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12	Total			236		9	8	237	

**SERVICE PIPES**

1. Show the requested information concerning the service pipes used in the delivery of water from the distribution mains.
2. State in a footnote upon what basis, if any, consumers are charged for the installation of services.
3. If the respondent owns the services from the main to the curb or property line, classify such services as "owned by respondent."

Line Number	Diameter, in. (a)	Number at Beginning of Year (b)	Added During Year (c)	Retired During Year (d)	Number at End of Year		
					Total (e)	Active (f)	Inactive (g)
1	Owned by Respondent						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	Total	2,436	7	3	2,440		
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. (a)	Number of Meters in Service				Number in Stock at End of Year (f)	Number Purchased During Year (g)	Number Condemned or Sold during Year (h)
		Beginning Year (b)	Installed During Year (c)	Removed During Year (d)	End of Year (e)			
1	Owned by Respondent							
2								
3	5/8	2,297	56	48	2,305			
4	3/4	58	2	2	58			
5	1	49	0	1	48			
6	1 1/2	22	1	0	23			
7	2	23	3	3	23			
8	3	1	0	0	1			
9	4	2	0	0	2			
10								
11								
12								
13								
14								
15								
16								
17	Total	2,452	62	54	2,460	0	0	
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 (a)	Thousand Gallons Delivered to Mains				
		Purchased (b)	Groundwater		Surface Water	
			By Pumping (c)	By Gravity (d)	By Pumping (e)	By Gravity (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	October		13,971			
11	November		13,373			
12	December		13,472			
13	Totals	0	176,233	0	0	
14						
15	Total PRODUCTION WATER					
16	THOUSAND GALLONS 176,233					
17	Total REVENUE WATER (Page W-3, line 20, col. e) or 142,998					
18						
19	Balance as NON-REVENUE WATER	State Percentage:	18.86%	33,235		
20						
21	<b>Description and estimated consumption of Non-Revenue Water</b>					
22	Utility Usage-at source/treatment plants					
23	Utility Usage-flushing hydrants	Number flushed:	118	1,416		
24	Utility Usage-bleeders	Number in use:	5	5,570		
25	Utility Usage-meter bench	Number meters tested:				
26	Utility Usage-other purposes (specify):					
27						
28						
29						
30	Fire Protection	Number of hydrant-using fires:				
31	Main Breaks	Number of breaks:	20	3,528		
32	Service Line losses before meters	Number of cases:	5	126		
33	Other Non-Revenue uses/losses (specify):					
34	Known water loss					
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35) 10,640					
37	Unaccounted for Non-Revenue Water 22,595					
38	Unaccounted for Non-Revenue Water (Percentage) 12.82%					
39						
40	<b>System DEMAND Data</b>					
41	Average Daily Demand:	Quantity (mgd)	Date			
42	Maximum Day Demand:	823600	8/21/2019			
43	Peak Hour Demand:					

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



# **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

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					

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**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 (a)	Total Cost from Previous Year (b)	% Complete (c)	Actual Cost (d)	Cost Index (most recent update) (e)	Percent Increase/Decrease (f)	Revised Cost to Complete (g)	Revised Total Cost (h)	Number of Customers for Year (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									

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