# **ANNUAL REPORT**

For Water Utilities

## **OF**

Name	Town of Howland Water Department		
	8 Main Street		
Address	Howland, ME 04448		

# TO THE PUBLIC UTILITIES COMMISSION

**OF THE** 

# **STATE OF MAINE**

FOR THE

# YEAR ENDED DECEMBER 31,2020

Signature of Person responsible for report		David Lloyd	
-	TITLE TELEPHONE	Town Manager (207)732-3513	
	E_MAIL	manager@howlandmaine.com	

### STATE OF MAINE

### Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

- § 1508-A Administrative penalty
- 1. Penalty. Unless otherwise specified in law, the commission may, in an adjudicatory proceeding, impose an administrative penalty as specified in this section.
- A. For Willful Violations of this 11tle, a commission rule or a commission order by a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider, the commission may impose an administrative penalty for each violation in an amount that does not exceed \$5,000 or .25% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in the State, whichever amount is lower. Each day a violation continues constitutes a separate offense. The maximum administrative penalty for any related series of violations may not exceed \$500,000 or 5% of the annual gross revenue that the public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or the competitive electricity provider received from sales in the State,
- B. For a violation in which a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider was explicitly notified by the commission that it was not in compliance with the requirements of this Title, a commission rule or a commission order and that failure to comply could result in the imposition of administrative penalties, the commission may impose an administrative penalty that does not exceed \$500,000. [PL 2011, c. 623, Pt. B, §5 (AMD).]
- C. The commission may impose an administrative penalty in an amount that does not exceed \$1,000 on any person that is not a public utility, voice service provider, dark fiber provider, wholesale competitive local exchange carrier or a competitive electricity provider and that violates this Title, a commission rule or a commission order. Each day a violation continues constitutes a separate offense. The administrative penalty may not exceed \$25,000 for any related series of violations. [PL 2011, c. 623, Pt. B, §5 (AMD).]
- D. In addition to the administrative penalties authorized by this subsection, the commission may require disgorgement of profits or revenues realized as a result of a violation of this Title, a commission rule or a commission order. [2003, c. 505, §23 (new).]
- 2. Considerations. In determining the amount of an administrative penalty under this section, the commission shall take into account:
- A. The severity of the violation, including the intent of the violator and the nature, circumstances, extent and gravity of the prohibited act; [2003, c. 505, §23 (new).]
- B. The 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).]

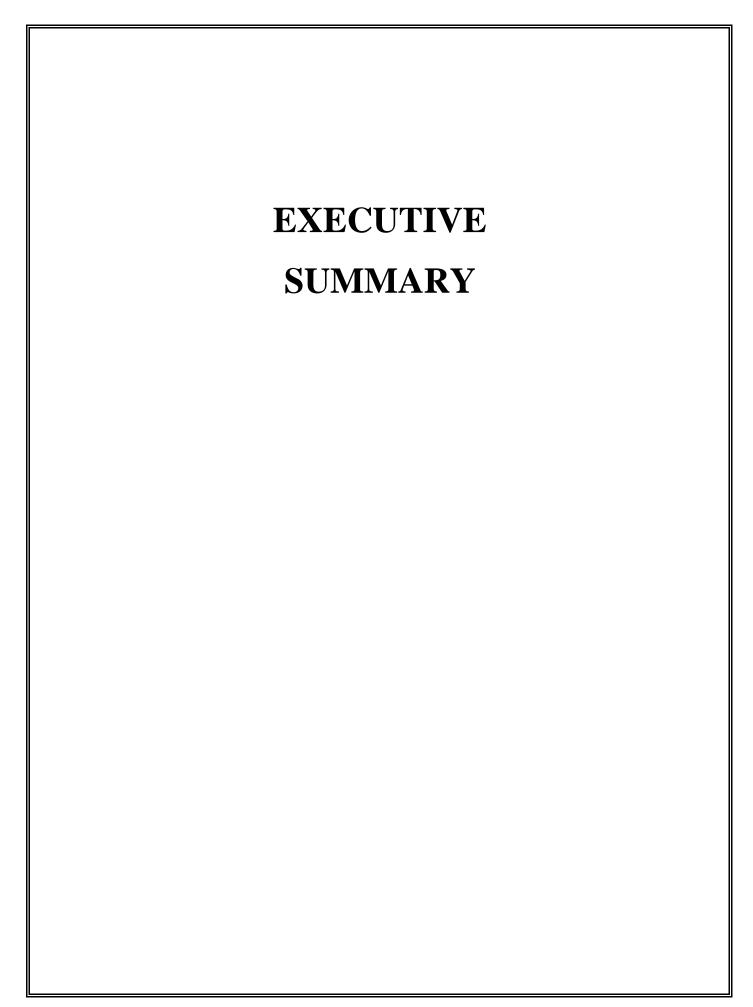
Section History: PL 2003, Ch. 505, §23 (NEW). PL 2011, c. 623, Pt. B, §5 (AMD).

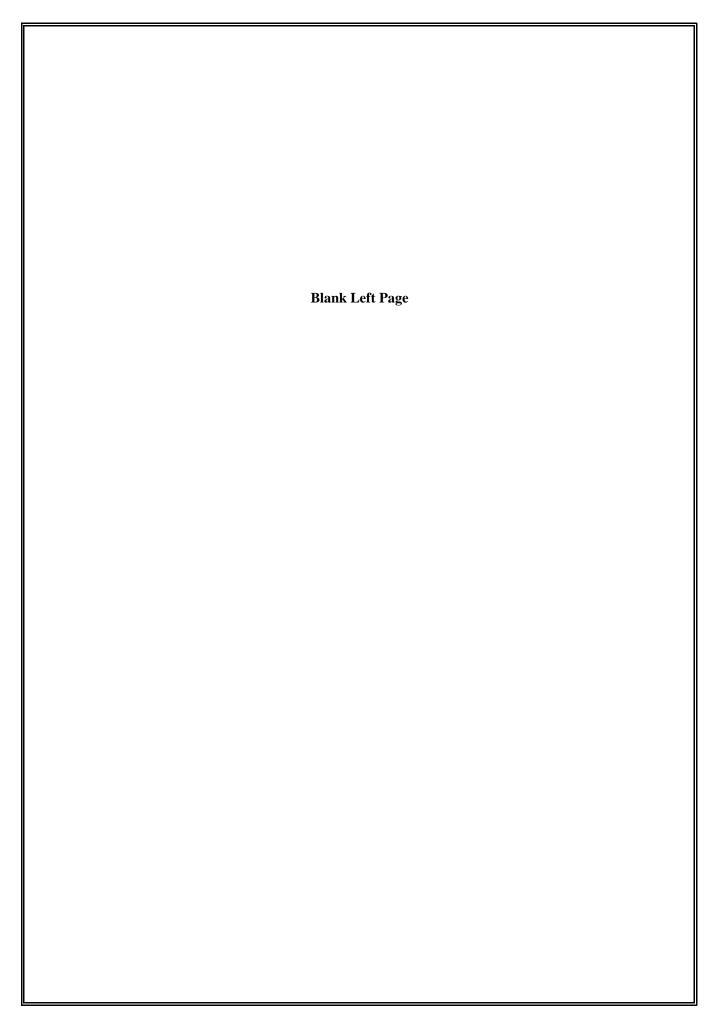
### **GENERAL INSTRUCTIONS**

- 1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
- 2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable."Do not omit any pages.
- Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar.
- 7. Complete this report by means which result in a permanent record and save all electronic files.

  Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
- 8. If there is not enough room on any shcedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. The report must be completed and filed with the Commission using CMS by April 1 of the year following the date of report. Paper copies do not need to be filed. Utilities must use the most up to date form. This version should be used for 2020 information and the Original Excel filed should be updloaded.
- 10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

Schedule	Page	Schedule	Page
	EXECUTIV	E SUMMARY	
Certification	E-1	Compensation of Officers & Directors	E-6
General Information	E-2,E-3,E-4	Affiliation of Officers & Directors	E-7
Company Profile	E-5	Summary of Statistics	E-8
	FINANCIA	L SECTION	
Comparative Balance Sheet - Assets and		Extraordinary Property Losses	F-14
Other Debits	F-1	Notes Payable	F-15
Comparative Balance Sheet - Equity	F-1	Accounts and Notes Payable to	L-12
Capital and Liabilities	F-2	Associated Companies	F-15
Notes to Balance Sheet	F-3	Capital Stock	F-16
Operating Statement	F-4	Long Term Debt	F-17
Statement of Retained Earnings	F-5	Bonds	F-17
let Utility Plant	F-6	Advances from Associated Companies	F-17
Itility Plant Acquisition Adjustments	F-6	Accrued Taxes	F-18
ccumulated Depreciation	F-7	Accrued Interest	F-19
ccumulated Amortization	F-7	Regulatory Commission Expense	F-19
Ionutility Property	F-8	Misc. Current & Accrued Liabilities	F-20
pecial Deposits	F-8	Advances for Construction	F-20
nvestments and Special Funds	F-9, F-9a	Operating Reserves	F-21
accounts and Notes Receivable - Net	F-10	Contributions in Aid Of Construction	F-21
accounts Receivable from Associated		Additions to CIAC Received From	
Companies	F-11	System Development Charges,	<b>5</b> 0.4
Notes Receivable from Associated		& Main Extension Charges	F-21
Companies	F-11	Reconciliation of Reported Net	
Materials & Supplies	F-12	Income With Taxable Income	
Misc. Current & Accrued Assets Prepayments	F-12	For Federal Income Taxes Political Activities, Institutional	F-22
Aiscellaneous Deferred Debits	F-13 F-13	Advertising, Promotional Advertising	
Jnamortized Debt Discount and Expense	1-15	and Allowances	F-23
and Unamortized Premium on Debt	F-14		
w	ATER OPER	ATION SECTION	
Vater Utility Plant Accounts	W-1	Distribution Reservoirs, Standpipes and Tanks	W-8
Vater Utility Expense Accounts Vater Operating Revenues	W-2 W-3	Water Treatment Transmission & Distribution Mains	W-9
vater Operating Revenues Basis For Water Depreciaton Charges	W-4	Hydrants	W-9 W-10
analysis of Entries in Water	• • •	Service Pipes	W-10
Depreciation Reserve	W-5	Consumers Meters	W-10 W-11
Employees and Compensation	W-6	Water Production & Consumption	W-11
Classification of Customers	W-7	Disconnect & Deposit Regulations	W-12
Source of Supply	W-7, W-8	_	





State of Mai	ne		
County of	Penobscot	}	SS
I, the undersco	ored, David Lloyd  (Name of owner or officer)	1	Γown Manager (Title)
of		and Water Departm	nent
Company; that I have affairs of said Computer before stating the operation of the force of the f	the foregoing return has been prepared, under my direct ve carefully examined the same, and declare the same pany in respect to each and every matter and thing the operating revenues herein set forth, except those shown regoing return embrace all of the financial operations of my knowledge, information, and belief.	to be a complete an rein set forth; and I	nd correct statement of the business and further say that no deductions were made ecounts; and that the accounts and figures
		(Owner or Officer)	
	ID SWORN TO before me		
	this	day of	(month, year)
THIS	S FORM SHOULD BE COMPLETED USING "/S/ NA	AME" in place of a	hard copy signature.

ne nbor	HISTORY	OF RESPONDENT
nber 1		
2	Exact name of Utility filing this report	Town of Howland Water Department
3	1. Zauet nume of ounity ming this report	Town of Howland Water Department
4	2. Location of main office	8 Main St, Howland, ME 04448
+ 5	2. Location of main office	o Maiii St, fiowiaiiu, ME 04448
5	3. Is this respondent an individual, partnership, association	a. corporation or municipality? If partnership, give date of
7	partnership and names and addresses of partners.	Municipality  Municipality
8		
9		
0		
1		
2		
3	4 Cive data when the utility	La Unknown
4	4. Give date when the utility commenced to serve the publ	ic. Unknown
5		
6 7	5 If a corporation, give date of organization and government	ent of state under which organized. If organized under legislative
8	charter, state year, chapter and all amendments.	N/A
9	, , , , , , , , , , , , , , , , , , , ,	
20		
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28		
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1		and merged companies with reference to charters and general la
2	under which each was organized, and authority for cons	
3		N/A
4		
5 6		
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1		
2		
·3 ·4	7. If a reorganized company, give name of original corpora	ation and date authority and cause of re-organization
.5	7. It a reorganized company, give name of original corpora	N/A
6		
.7		
.8		
.9		
0	8. If in hands of receiver, give name of reciever date of app	<del></del>
1		N/A
52		

Utility Name:	Town of Howland Water Department			Year of Report:	December 31, 2020
Line Number		HISTORY OF	RESPONDENT		
1					
2	9. State fully the territory you are authorize	d to serve	Town of Howland		
3	5. State raily the territory you are authorize	d to serve.	10wh of Howland		
4					
5					
6					
7					
8					
9					
10	10. Territory actually being served.	Approximately 85%	of the Town		
11					
12					
13 14					
15					
16					
17					
18					
19					
20					
21	11 Cont. C. 11 1 1 1 1 1 1 1			•,	NT/A
22	11. State fully what business, if any, is beir	ig conducted other th	an that of a water util	ity.	N/A
23					
24 25					
26	12. State date of annual meeting, number o	f shares of stock repr	resented at last annual	meeting, and voting t	oower of several
27	classes of stock. N/A				
28					
29					
30					
31					
32					
33					
34 25	13. Give names, addresses and holdings of	the ten largest stock	olders		
35	13. Give hames, addresses and holdings of	the ten largest stock	loiders.		
	Name	Add	ress	Common Shares held	Preferred shares held
26	27/4			neta	netti
36 27	N/A				
37					
38					
39					
40					
41					
42					
43					
44			_		
45					
46					
47					
48					
49					
50					
51					
52					

Utility Name:	Town of Howland Water Department		Year of Report:	December 31, 2020				
Line								
Number								
1	1. Exact name of Utility	Town of Howland Water De	partment					
2	2. Name and address of person to whom correspondence concerning this report should be addressed							
3	David Lloyd, Town Manager							
4		P.O. Box 386						
5	Howland, ME 04448							
6								
7	3. Telephone (207)_732-3513 3a. E-mail address: manager@howlandmaine.com							
8	4. List below the address of where the utility's books and records are located							
9	Howland Town Office							
10	8 Main St							
11	Howland, ME 04448							
12	5. Telephone	(207)732-3513						
13	6. List below any audit groups reviewing record							
14		James W. Wadman, C.P.A.						
15		295 Main St.						
16		Ellsworth, ME 04605						
17								
18	7. Date of original organization of the utility							
19	8. List below the names, titles and telephone nu	mbers of each:						
		OFFICERS						
			<del></del>					
	Name	Title	Nun	nber				
20	David Lloyd	Town Manager	(207)7.	32-3513				
21								
22								
23			<b>_</b>					
24 25			<del> </del>					
26								
27			-					
28								
		DIRECTORS						
	Name	Title	Nur	nber				
29	Select Board							
30								
31								
32								
33								
34 35								
35 36								
37								

COMPANY PROFILE
Provide to the extent available a brief narrative company profile which covers the following areas:
A. Brief company history B. Public services rendered C. Major goals and objectives D. Major operating divisions and functions E. Current and projected growth patterns F. Major transactions having material effect on operations
The Town system was connected to Lincoln water supply in 1990. All water purchased from the Lincoln Water District.

### **COMPENSATION OF OFFICERS**

ine Number	Name	Title	Officer's Salary (\$)
1	N/A		
2 3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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22			

### COMPENSATION OF DIRECTORS/TRUSTEES

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

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

# **FINANCIAL SECTION**

Line Number	ACCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
	(a)	(b)	(c)	(d)	(e)
1	()	UTILITY PLANT	(*)	(1)	(-)
2					
3	101-105	Utility Plant	F-6	5,218,418	5,194,
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	823,722	790.
5					
6		Net Plant		4,394,697	4,404
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8		Other Plant Adj. (Specify)			
9			<b>⊣</b> ⊢		
10					
11		Total Net Utility Plant		4,394,697	4,404
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	
16 17	122	Less: Accumulated Depreciation and Amortization	$\dashv$ $\vdash$		_
18		Not No word Title December		0	
19		Net Nonutility Property	<b>-</b>	0	
20	123	Investment In Associated Companies	F-9	0	
21	123	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	
24	127	outer special runds	-1 ***     -	v	
25		Total Other Property & Investments		0	
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		24,859	38
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		for Uncollectible Accounts	F-10	54,598	62
35	145	Accounts Receivable from Associated Companies	F-11	100,811	84
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	28,691	32
38	162	Prepayments	F-13	0	
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	0	
41					
42		Total Current and Accrued Assets	_	208,960	217
43	101 100	DEFENDED DEDING	F 12		
44	181-190	DEFERRED DEBITS	F-13	0	
45 46		TOTAL ASSETS AND OTHER DEBITS	& F-14	4,603,656	4,622
40		TOTAL ASSETS AND OTHER DEBITS		4,003,030	4,022

ine Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1	(a)	EQUITY CAPITAL	(c)	(u)	(€)
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings		3,490,879	3,458
8	215	Unappropriated Retained Earnings		205,783	214
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11	210	Total Equity Capital		3,696,663	3,673
12		LONG-TERM DEBT		3,070,003	3,073
13	221	Bonds	F-17	903,817	945
14	223	Advances from Associated Companies	F-17	703,017	713
15	224	Other Long-Term Debt	F-17		
16	224	Total Long-Term Debt	1'-17	903,817	945
17		CURRENT AND ACCRUED LIABILITIES		903,817	74.
18	221				
19	231	Accounts Payable	F 15	0	
20	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15 F-15	0	
22	234	Notes Payable to Associated Companies	— 1-13 <u>—</u>	· ·	
23	235	Customer Deposits	— F.10	200	
	236	Accrued Taxes	F-18	280	
24	237	Accrued Interest	F-19	2,896	
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest	<b>⊣</b> ⊢		
28	241	Miscellaneous Current and Accrued Liabilities	F-20		
29		Total Current and Accrued Liabilities		3,176	
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits			
35		Total Deferred Credits		0	
36	261-265	OPERATING RESERVES	F-21		
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21		
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21		
40		Total Net C.I.A.C	F-21	0	
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					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		4,603,656	4,622

Utility Name:	Town of Howland Water I	Department			Year of Report:	December 31, 2020
				ALANCE SHEET		
		The space below	is provided for import	ant notes regarding the bal	ance sheet.	

ne Number	ACCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
	(a)	(b)	(c)	(d)	(e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	219,834	215
3	401	Operating Expenses	W-2	143,500	158
4	403	Depreciation Expense	W-4	33,459	33
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18		
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	410.11	Investment Tax Credits Restored to Operating Income Utility Operating	T 10		
13	412.11	Expense Total Utility Operating Expenses	F-18	176,959	19
14		Utility Operating Expenses  Utility Operating Income		42,875	2
15	413	Income From Utility Plant Leased to Others		42,873	
16	414	Gains (Losses) From Disposition of Utility Property			
17	414	Total Utility Operating Income		42,875	2
18		OTHER INCOME AND DEDUCTIONS		42,075	
19	415	Revenues From Merchandising, Jobbing and Contract Work			
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21	410	Costs and Expenses of Merchandising, Jobbing and Contract Work			
22	419	Interest and Dividend Income		2,788	
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses			
26		Total Other Income and Deductions		2,788	
27		TAXES APPLICABLE TO OTHER INCOME			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income	_	0	
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	22,843	2
37	428	Amortization of Debt Discount & Expense	F-14		
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense		22,843	2
40		EXTRAORDINARY ITEMS			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44 45		Total Extraordinary Items		0	
45		NET BYCOME		22.020	
46	]	NET INCOME		22,820	

### UTILITY PLANTS (ACCOUNTS 101-105)

	UILIII FLANIS (ACCOUNTS 101-105)								
Line Number	ACCT. NO.		WATER	OTHER	TOTAL				
	(a)	(b)	(c)	( <b>d</b> )	(e)				
1		PLANT ACCOUNTS							
2	101	Utility Plant In Service	5,218,418		5,218,418				
3	102	Utility Plant Leased to Others			0				
4	103	Property Held for Future Use			0				
5	104	Utility Plant Purchased or Sold			0				
6	105	Construction Work in Progress			0				
7									
8		Total Utility Plant	5,218,418	0	5,218,418				

### UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

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

Line		WATER	OTHER	TOTAL
Number	(a)	(b)	(c)	(d)
9	Acquisition Adjustment (114):			
10	requisition radjustment (114).			
11				0
12				
13				
14				
15				
	Total Plant Acquisition Adjustments	0	0	0
17				
	Accumulated Amortization (115):			
19				
20				0
21 22				0
23				0
24				0
	Total Accumulated Amortization	0	0	0
26	Total / Recallulated / Infortization	0	0	0
	Net Acquisition Adjustments	0	0	0

ine Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	790,262	, ,	790,2
2	Credit during year:			
3	Accruals charged to Account 108	33,459		33,4
4	Accruals charged other accounts (specify)			
5				
6				
7	Salvage			
8	Other credits (specify)			
9	Total credits	33,459	0	33,4
10				
11	Debits during year:			
12	Book cost of plant retired			
13	Cost of removal			
14	Other debits (specify)			
15				
16	Total debits	0	0	
17				
18	BALANCE END OF YEAR	823,722	0	823,7
	ACCUMULATED A	MORTIZATION (ACCOUNT 110)		
Line Number		WATER	OTHER	TOTAL
	(a)	(b)	(c)	(d)
19	BALANCE FIRST OF YEAR			
20	Credits during year:			
21	Assemble showed to Assemble 110			
	Accruals charged to Account 110			
22	Other credits (specify)			
22 23 24				
22 23 24 25		0	0	
22 23 24 25 26	Other credits (specify)	0	0	
22 23 24 25 26 27	Other credits (specify)  Total credits  Debits during year:	0	0	
22 23 24 25 26 27 28	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired	0	0	
22 23 24 25 26 27 28 29	Other credits (specify)  Total credits  Debits during year:	0	0	
22 23 24 25 26 27 28 29 30	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)	0	0	
22 23 24 25 26 27 28 29 30 31	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)			
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	
22 23 24 25 26 27 28 29 30 31 32	Other credits (specify)  Total credits  Debits during year: Book cost of plant retired Other debits (specify)  Total debits	0	0	

### NONUTILITY PROPERTY (Account 121)

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

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

### SPECIAL DEPOSITS (ACCOUNT 132)

YEAR END BOOK

COST

Report hereunder all special deposits carried in Account 132.

DESCRIPTION OF SPECIAL DEPOSITS

Line Number

	(a)	(b)
16	SPECIAL DEPOSITS (Acct. 132):	
17		
18		
19		
20		
21		
22 23		0
23	Total Special Deposits	0

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

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

### INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

		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>(b)</b>	(c)	(d)	(e)	( <b>f</b> )
1						
2						
3						
4						
5						
6	Totals		0			

### UTILITY INVESTMENTS (ACCOUNT 124)

		Par Value held	Book Value	Div	idends 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>(b)</b>	(c)	(d)	(e)	<b>(f)</b>
7						
8						
9						
10						
11						
12	Totals		0			

### OTHER INVESTMENTS (ACCOUNT 125)

		Par Value held	Book Value	Div	Dividends or Interest	
Line Number	Description of Investment	at close of year	at close of year	Rate	Amt. Credited to Income	Maturity
	(a)	<b>(b)</b>	(c)	(d)	(e)	<b>(f)</b>
13						
14						
15						
16						
17						
18	Totals		0			
					_	

Utility Name: Town of Howland Water Department Pear of Report: December 31, 2020

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

### OTHER SPECIAL FUNDS (Acct. 127)

		Name of Securities in Fund	Trustee of Fund		Balance in fund beginning	Additions to	Fund during Period	Withdrawals from fund	Balance in fund at
Line Number	Purpose of Fund	- 10000			of period	Cash Appropriation Fun	Income from Investment of Fund	during period	close of year
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	(h)	(i)
1	Sinking Funds								0
2									0
3									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0
				•	•	•	•	•	

--9a

	ACCOUNTS AND NOTES RECEIVABLE		
Repo	rt hereunder all accounts and notes receivable included in Acctounts 141, 142 and 144. Amount	s included in Accounts 142 and 144 should	pe listed individually.
Line Number	Description		TOTAL
	(a)		<b>(b)</b>
1	ACCOUNTS RECEIVABLE:		
2			
3	Customer Accounts Receivable (Acct. 141):		
4	Water	68,193	
5	Other		
6			
7	Total Customer Accounts Receivable		68,193
8			
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
10			
11			
12			
13			
14			
15	Total Other Accounts Receivable		(
16			
17	NOTES RECEIVABLE (Acct. 144):		
18			
19			
20			
21			
22			
23			
24	Total Notes Receivable		(
25			
26	Total Accounts and Notes Receivable		68,193
27			
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	S (Acct. 143):	
29			
30	Balance first of year		11,98
31	Add: Provision for uncollectibles for current year	1,611	
32	Collections of accounts previously written off		
33	Utility accounts		
34	Others		
35			
36	Total Additions		1,61
37	Deduct accounts written off during year:		
38	Utility Accounts		
39	Other		
40			
41			
42	Total accounts written off		(
43			
44	Balance end of year		13,599
45			
46	Total Accounts and Notes Receivable - Net		54,598

### MATERIALS AND SUPPLIES

Line Number	ITEMS (c)	WATER	OTHER DEPARTMENTS	TOTAL
1	(a)	(b)	(c)	(d)
1	Materials for Operations	28,691		28,69
2				
3	Materials for Construction Purposes			(
4				
5	Appliances (Held for Sale)			
6				
7				
8				
9				
10				
11				
12	Totals	28,691	0	28,69

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

Line Number	DESCRIPTION OF ASSET	AMOUNT
Zine i vamoer	$(\mathbf{a})$	(B)
13	Accrued Utility Revenues	
14	Other:	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	0

### Utility Name: Town of Howland Water Department Year of Report: December 31, 2020 PREPAYMENTS (Acct. 162) Line Number OTHER WATER TOTAL (a) **(b)** (c) (**d**) Prepaid Insurance 2 Prepaid Rents 3 Prepaid Interest 4 Prepaid Taxes 5 Other Prepayments (Specify): 6 7 8 9 Total Prepayments MISCELLANEOUS DEFERRED DEBITS (Acct. 186) Amt. Credited to Balance at end of utility property Line Description Cost of Removal Salvage Credited

Number					
	(a)	(b)	(c)	(c)	(d)
10		1111111	11111111		
	Miscellaneous Deferred Debits (Acct. 186):		////////	<i>///////</i>	
11		111111111111111111111111111111111111111	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,	
	Deferred Rate Case Expense (Acct. 186.6)	<del></del>			
	Other Deferred Debits	///////			
_	Retirement Work in Progress				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24			,,,,,,,,	,,,,,,,,	
25	Total Miscellaneous Deferred Debits				

### **UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)** Name of Debt to **Original amount** Discount **Amortization Period** Balance in account at Charges to account Balance in account which discount and of discount and extinguished Line Number beginning of year during year at close of year during year expense relate expense From (year) To (year) **(b)** (a) (c) (d) (e) **(f) (g)** (h) 2 3 4 5 6 7 8 9 10 11 12 13 14 15 Totals **UNAMORTIZED PREMIUM ON DEBT (Acct. 251)** Name of Debt to Premium **Amortization Period** Credits to account Total premium to Balance in account at Balance in account which premium extinguished close of year beginning of year during year at close of year Line Number From (year) To (year) relates during year (a) **(b)** (d) (e) **(f)** (g) (h) 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 Totals **EXTRAORDINARY PROPERTY LOSSES (Acct. 182)** Report each item separately. DESCRIPTION TOTAL Line Number (a) **(b)** 31 Extraordinary Propery Losses (Acct. 182): 32 33 34 35 Total Extraordinary Propery Losses 36

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

### **OTHER SPECIAL FUNDS (Acct. 127)**

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

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233)

Report each account payable separately.

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

### B.-Without Par Value

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

### Town of Howland Water Department Year of Report: December 31, 2020

### LONG TERM DEBT (Acct. 221, 223 and 224) A.-With Par Value

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

	Name and Description of	Date of Issue	Date of Maturity	Par Value Authorized	Par Value actually outstanding at close of	Cash received as	Cash value of other property aquired or		Interest	
Line No.			Date of Managery		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)	( <b>j</b> )
	Bonds									
2										
3	MMBB - 2013A	5/23/2013	11/1/2035	794,161	586,141			.60%-3.99%	5/01 & 11/01	20,610.00
4	MMBB - 2017SR	10/17/2017	8/1/2047	466,024	317,676			0.68%	2/01 & 8/01	2,232.86
5										
6										
7										
8										
9										
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	2 Long Term Deet									
32										
33	Total									22,843

### ACCRUED TAXES (Acct. 236)

ine Number	ACCRUED TAXES (Acct. 236)						
	(a)	WATER (b)	OTHER (c)	TOTAL (d)			
1	Balance First of Year						
2							
3	Accruals Charged:						
4	Utility Regulatory Assessment Fees						
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							
19	Total Taxes Accrued	0	C				
20							
21	Taxes Paid During Year:						
22	Utility Regulatory Assessment Fees						
23	Property Taxes						
24	Payroll Taxes						
25	Other Taxes & Licenses	280		23			
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		T					
37	Total Taxes Paid	280	C	2:			
38							
36	Balance End of Year						

### **ACCRUED INTEREST (Acct. 237)**

		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>(b)</b>	(c)	( <b>d</b> )	(e)	<b>(f)</b>
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:	2,723		22,235	22,062	2,896
4 5						
6						
7						
8						
9	Total Account No. 237.1	2,723		22,235	22,062	2,896
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14	other Entomates.					
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	2,723		22,235	22,062	2,896

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

Line Number	Description of Case (Docket No.)	Expense Incurred During	Amount Transferred to	Charged Off During Year		
	Sescription of Guse (Societ 1101)	Year	Acct. No. 186.6	Acct.	Amount	
	(a)	<b>(b)</b>	(c)	( <b>d</b> )	(e)	
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	Total	0	0			
	1		0			

### MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description	Balance End of Year	
	(a)	(b)	
1	Advance Billing and Payments		
2	Other:		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total Miscellaneous Current and Accrued Liabilities	0	

### **ADVANCES FOR CONSTRUCTION (Acct. 252)**

	Name of Payor (a)	Balance Beginning	Debits		G 74	Balance End of
Line Number		of Year	Acct. Debit (c)	Amount	Credits (e)	Year (f)
		<b>(b)</b>		(d)		
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						
25 26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
	otal	0		0	0	

23

Total Credits from System Development, Main Extension Charges

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

1. The reconciliation should include th same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consoldiated federal tax return, reconcile reported net 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.

Line Number	(a)	<b>Ref.</b> (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 25	Deduction on return not charged against book income:		
26			
27 28			
29			
30 31	Federal tax net income		
32 33	Computation of tax:		
<u> </u>			

# $\begin{array}{c} \textbf{POLITICAL ACTIVITIES, INSTITUTIONAL ADVERTISING, PROMOTIONAL ADVERTISING AND PROMOTIONAL ALLOWANCES} \end{array}$

Report by item the account number, nature, payee and amounts for such activities, advertising, and allowances recorded in separar operating account no. 426, "Miscellaneous Nonutility Expenses." Report in an attachment a description of the methods used by account for such information and methods used to inform its employees and agents of the requirement of Chapter 83 of the Publicules and regulations and how to report such information to the utility for inclusion in the report required by Section 2 and the acc 3 of this rule. IF NONE, SO STATE.	the utility to collect and ic Utilities Commission's
REMARKS:	
Item	Amount
	7 mount

### 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

Utility Name: Town of Howland Water Department	Year of Report:	December 31, 2020
Accounting for Pension and Post-Retirement Benefits		
Both GAAP and GASB have specific requirements for the accounting for Pension and Post-Rothe utility should summarize how it accounts for penseions and post retirement benefits (pay a that accounting during the last calendar year. In addition, the utility should list all accounts the calendar year.	s you go, accrual)	and any changes in
Description of Accounting for Pension and Post-Retirement Benefits:		
Accounts Charged During Year:		Amount

# WATER OPERATION **SECTION**

NO.   ACCOUNT NAME   YEAR   ADDITIONS   RETIREMENTS   YEAR   (a)   (b)   (c)   (d)   (e)   (f)	NO.   ACCOUNT NAME   YEAR   ADDITIONS   RETIREMENTS   YEAR	ne Number	ACCT.		PREVIOUS			CURRENT
1   301   Organization	1   301   Organization   Franchises	ne Number	NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
1   301   Organization	1   301   Organization   Franchises		(a)	(b)	(c)	(d)	(e)	<b>(f)</b>
2   302   Franchises	2   302   Franchises	1		Organization				
3   303	3   303   Land and Land Rights   5,550	2						
Structures and Improvements   22,394	Structures and Improvements   22,394	3			5,550			5,
Collecting and Impounding Reservoirs   Lake, River and Other Intakes   Called Reservoirs   Lake, River and Other Intakes   Called Reservoirs   C	Solution   Collecting and Impounding Reservoirs   Colle	4						22,
6         306         Lake, River and Other Intakes           7         307         Wells and Springs           8         308         Infiltration Galleries and Tunnels           9         309         Supply Mains           10         310         Power Generation Equipment           11         311         Pumping Equipment           12         320         Water Treatment Equipment           13         330         Distribution Reservoirs and Standpipes         433,017           14         331         Transmission and Distribution Mains         4,265,083           15         333         Services         130,443         16,618           16         334         Meters and Meter Installations         150,785         1           17         335         Hydrants         88,794         7,156           18         339         Other Plant and Miscellaneous Equipment         2,428           19         340         Office Furniture and Equipment         16,900           20         341         Transportation         50,164           21         342         Stores Equipment         0           22         343         Laboratory Equipment         9,573 <t< td=""><td>6         306         Lake, River and Other Intakes           7         307         Wells and Springs           8         308         Infiltration Galleries and Tunnels           9         309         Supply Mains           10         310         Power Generation Equipment           11         311         Pumping Equipment           12         320         Water Treatment Equipment           13         330         Distribution Reservoirs and Standpipes         433,017           14         331         Transmission and Distribution Mains         4,265,083           15         333         Services         130,443         16,618           16         334         Meters and Meter Installations         150,785         1           17         335         Hydrants         88,794         7,156           18         339         Other Plant and Miscellaneous Equipment         2,428           19         340         Office Furniture and Equipment         16,900           20         341         Transportation         50,164           21         342         Stores Equipment         9,573           23         344         Laboratory Equipment         9,573</td><td>5</td><td></td><td></td><td></td><td></td><td></td><td><del></del>:</td></t<>	6         306         Lake, River and Other Intakes           7         307         Wells and Springs           8         308         Infiltration Galleries and Tunnels           9         309         Supply Mains           10         310         Power Generation Equipment           11         311         Pumping Equipment           12         320         Water Treatment Equipment           13         330         Distribution Reservoirs and Standpipes         433,017           14         331         Transmission and Distribution Mains         4,265,083           15         333         Services         130,443         16,618           16         334         Meters and Meter Installations         150,785         1           17         335         Hydrants         88,794         7,156           18         339         Other Plant and Miscellaneous Equipment         2,428           19         340         Office Furniture and Equipment         16,900           20         341         Transportation         50,164           21         342         Stores Equipment         9,573           23         344         Laboratory Equipment         9,573	5						<del></del> :
307   Wells and Springs	Tools	6						
8         308         Infiltration Galleries and Tunnels           9         309         Supply Mains           10         310         Power Generation Equipment           11         311         Pumping Equipment           12         320         Water Treatment Equipment           13         330         Distribution Reservoirs and Standpipes         433.017           14         331         Transmission and Distribution Mains         4.265.083           15         333         Services         130,443         16,618           16         334         Meters and Meter Installations         150,785         1           17         335         Hydrants         88,794         7,156           18         339         Other Plant and Miscellaneous Equipment         2,428           19         340         Office Furniture and Equipment         16,900           20         341         Transportation         50,164           21         342         Stores Equipment         9,573           23         344         Laboratory Equipment         9,573           24         345         Power Operated Equipment         0           25         346         Communication Equipment	Solution   Supply Mains   Supply M	7						
309   Supply Mains	309   Supply Mains	8						
10   310   Power Generation Equipment	10   310   Power Generation Equipment							
11   311   Pumping Equipment	11   311   Pumping Equipment							
12   320   Water Treatment Equipment	12   320   Water Treatment Equipment							
13   330   Distribution Reservoirs and Standpipes   433,017   4   4   4   331   Transmission and Distribution Mains   4,265,083   4,2   4   4   4   4   4   4   4   4   4	13   330   Distribution Reservoirs and Standpipes   433,017   4   4   433   1   Transmission and Distribution Mains   4,265,083   4,2   4   4   4   4   4   4   4   4   4							
14     331     Transmission and Distribution Mains     4,265,083     4,2       15     333     Services     130,443     16,618     1       16     334     Meters and Meter Installations     150,785     1       17     335     Hydrants     88,794     7,156       18     339     Other Plant and Miscellaneous Equipment     2,428       19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	14       331       Transmission and Distribution Mains       4,265,083       4,2         15       333       Services       130,443       16,618       1         16       334       Meters and Meter Installations       150,785       1         17       335       Hydrants       88,794       7,156         18       339       Other Plant and Miscellaneous Equipment       2,428         19       340       Office Furniture and Equipment       16,900         20       341       Transportation       50,164         21       342       Stores Equipment       0         22       343       Tools, Shop and Garage Equipment       9,573         23       344       Laboratory Equipment       959         24       345       Power Operated Equipment       0         25       346       Communication Equipment       1,075         26       347       Miscellaneous Equipment       14,978         27       348       Other Tangible Plant       2,500				422.017			422
15   333   Services   130,443   16,618   1     16   334   Meters and Meter Installations   150,785   1     17   335   Hydrants   88,794   7,156     18   339   Other Plant and Miscellaneous Equipment   2,428     19   340   Office Furniture and Equipment   16,900     20   341   Transportation   50,164     21   342   Stores Equipment   0     22   343   Tools, Shop and Garage Equipment   9,573     23   344   Laboratory Equipment   959     24   345   Power Operated Equipment   0     25   346   Communication Equipment   1,075     26   347   Miscellaneous Equipment   14,978     27   348   Other Tangible Plant   2,500     28	15   333   Services   130,443   16,618   1     16   334   Meters and Meter Installations   150,785   1     17   335   Hydrants   88,794   7,156       18   339   Other Plant and Miscellaneous Equipment   2,428       19   340   Office Furniture and Equipment   16,900       20   341   Transportation   50,164       21   342   Stores Equipment   0       22   343   Tools, Shop and Garage Equipment   9,573       23   344   Laboratory Equipment   959       24   345   Power Operated Equipment   0       25   346   Communication Equipment   1,075       26   347   Miscellaneous Equipment   14,978       27   348   Other Tangible Plant   2,500       28							433,
16     334     Meters and Meter Installations     150,785     1       17     335     Hydrants     88,794     7,156       18     339     Other Plant and Miscellaneous Equipment     2,428       19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	16     334     Meters and Meter Installations     150,785     1       17     335     Hydrants     88,794     7,156       18     339     Other Plant and Miscellaneous Equipment     2,428       19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500					16.610		
17   335   Hydrants   88,794   7,156     18   339   Other Plant and Miscellaneous Equipment   2,428     19   340   Office Furniture and Equipment   16,900     20   341   Transportation   50,164     21   342   Stores Equipment   0     22   343   Tools, Shop and Garage Equipment   9,573     23   344   Laboratory Equipment   959     24   345   Power Operated Equipment   0     25   346   Communication Equipment   1,075     26   347   Miscellaneous Equipment   14,978     27   348   Other Tangible Plant   2,500     28	17   335   Hydrants   88,794   7,156     18   339   Other Plant and Miscellaneous Equipment   2,428     19   340   Office Furniture and Equipment   16,900     20   341   Transportation   50,164     21   342   Stores Equipment   0     22   343   Tools, Shop and Garage Equipment   9,573     23   344   Laboratory Equipment   959     24   345   Power Operated Equipment   0     25   346   Communication Equipment   1,075     26   347   Miscellaneous Equipment   14,978     27   348   Other Tangible Plant   2,500     28					16,618		147
18     339     Other Plant and Miscellaneous Equipment     2,428       19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	18     339     Other Plant and Miscellaneous Equipment     2,428       19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500							150
19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	19     340     Office Furniture and Equipment     16,900       20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500			-		7,156		95
20     341     Transportation     50,164       21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	Transportation   So,164   Stores Equipment   O   Stores Equipment							2
21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	21     342     Stores Equipment     0       22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500							16
22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	22     343     Tools, Shop and Garage Equipment     9,573       23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500							50
23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500	23     344     Laboratory Equipment     959       24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500							
24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500       28	24     345     Power Operated Equipment     0       25     346     Communication Equipment     1,075       26     347     Miscellaneous Equipment     14,978       27     348     Other Tangible Plant     2,500       28     348		343					9
25 346 Communication Equipment 1,075 26 347 Miscellaneous Equipment 14,978 27 348 Other Tangible Plant 2,500 28	25 346 Communication Equipment 1,075 26 347 Miscellaneous Equipment 14,978 27 348 Other Tangible Plant 2,500 28		344		959			
26 347 Miscellaneous Equipment 14,978 27 348 Other Tangible Plant 2,500 28	26 347 Miscellaneous Equipment 14,978 27 348 Other Tangible Plant 2,500 28		345		0			
27 348 Other Tangible Plant 2,500 28	27 348 Other Tangible Plant 2,500 28	25	346	Communication Equipment	1,075			1.
28	28	26	347		14,978			14
		27	348	Other Tangible Plant	2,500			2.
29 Total Water Plant 5,194,644 23,774 0 5,2	29 Total Water Plant 5,194,644 23,774 0 5,2	28						
		29		Total Water Plant	5,194,644	23,774	0	5,218

(a)         (b)         (c)         (d)           1         601         Salaries and Wages - Employees         22,167           2         603         Salaries and Wages - Officers, Directors and Majority Stockholders           4         604         Employee Pensions and Benefits         20,535           5         610         Purchased Water         59,616           6         615         Purchased Power           7         616         Fuel for Power Purchased           8         618         Chemicals           9         620         Materials and Supplies         11,046           10         631         Contractual Services - Engineering         11,802	16,825 60,695
2     603     Salaries and Wages - Officers, Directors and Majority Stockholders       4     604     Employee Pensions and Benefits     20,535       5     610     Purchased Water     59,616       6     615     Purchased Power       7     616     Fuel for Power Purchased       8     618     Chemicals       9     620     Materials and Supplies     11,046	16,825
3       Salaries and Wages - Officers, Directors and Majority Stockholders         4       604       Employee Pensions and Benefits       20,535         5       610       Purchased Water       59,616         6       615       Purchased Power         7       616       Fuel for Power Purchased         8       618       Chemicals         9       620       Materials and Supplies       11,046	17777777
5       610       Purchased Water       59,616         6       615       Purchased Power         7       616       Fuel for Power Purchased         8       618       Chemicals         9       620       Materials and Supplies       11,046	17777777
5       610       Purchased Water       59,616         6       615       Purchased Power         7       616       Fuel for Power Purchased         8       618       Chemicals         9       620       Materials and Supplies       11,046	17777777
6       615       Purchased Power         7       616       Fuel for Power Purchased         8       618       Chemicals         9       620       Materials and Supplies       11,046	
8 618 Chemicals 9 620 Materials and Supplies 11,046	
8 618 Chemicals 9 620 Materials and Supplies 11,046	
9 620 Materials and Supplies 11,046	
	7,894
	8,982
11 632 Contractual Services - Accounting 2,389	1,969
12 633 Contractual Services - Legal	,
13 634 Contractual Services - Management Fees	
14 635 Contractual Services - Other 2,669	3,278
15 641 Rental of Building/Real Property	
16 642 Rental of Equipment	
17 650 Transportation Expenses	
18 656 Insurance - Vehicle 227	331
19 657 Insurance - General Liability	
20 658 Insurance - Workman's Compensation 985	757
21 650 Inguigange Others 724	900
22 660 Advertising Expense	777777777777
23 666 Regulatory Commission Expenses -	
24 Normalization of Rate Case Expense	////X/////////
25 667 Regulatory Commission Expenses - Other 2,580	4,408
26 670 Bad Debt Expense 1,611	//////////////////////////////////////
27 675 Miscellaneous Expenses 7,152	7,902
28	,
29 Total Water Utility Expenses 143,500	158,988

Town of Howland Water Department Year of Report: December 31, 2020

### 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.

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

- 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	fallons 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)	( <b>d</b> )	(e)	<b>(f)</b>	(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
9	461	Metered Sales to Gen. Customers	137,620	-2,958	13,036		396
10	461.1	Residential					
11	461.2	Commercial					
12	461.3	Industrial					
13	461.4	Public Authorities					
14		Total	137,620	-2,958	13,036	(	396
15	462.1	Public Fire-Protection Service	74,300	0			
16	462.2	Private Fire-Protection Service					
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	211,920	-2,958	13,036	(	396
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues					
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues	7,914	7,637			
27		Total Other Operating Revenues	7,914	7,637	0	(	0
28		Total Operating Revenues	219,834	4,679	13,036	C	396

### WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

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

Line	Description	<b>Annual Revenues</b>	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$219,834	
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)		\$219,834

### Utility Name: Town of Howland Water Department Year of Report: December 31, 2020 BASIS FOR WATER DEPRECIATION CHARGES **Annual Depreciation Total Investment Depreciation Base Depreciation Rate** ACCT. Line Number ACCOUNT NAME NO. **(b)** (d) **(f)** (a) (c) (e) 304 Structures and Improvements 22,394 22,394 2.00% 448 2 Collecting and Impounding Reservoirs 305 3 Lake, River and Other Intakes 306 4 307 Wells and Springs 5 Infiltration Galleries and Tunnels 308 6 309 Supply Mains 7 310 Power Generation Equipment 8 311 Pumping Equipment 9 320 Water Treatment Equipment 10 Distribution Reservoirs and Standpipes 330 433,017 433,017 0.50% 2,165 Transmission and Distribution Mains 11 0.50% 21,325 331 4,265,083 4,265,083 12 333 Services 147,061 135,561 1.67% 2,264 13 334 Meters and Meter Installations 150,785 150,785 1.67% 2,518 14 95,950 88,794 1.75% 1,554 335 15 339 Other Plant and Miscellaneous Equipment 2,428 16 340 Office Furniture and Equipment 16,900 17 10.00% 341 Transportation Equipment 50,164 31,852 3,185 18 342 Stores Equipment 19 343 9,573 Tools, Shop and Garage Equipment 20 344 Laboratory Equipment 959 21 345 Power Operated Equipment 22 346 Communication Equipment 1,075 23 347 Miscellaneous Equipment 14,978 24 348 Other Tangible Plant 2,500 25 Total Depreciable Water 26 Plant In Service 5,212,868 5,127,487 33,459

Utility Name:	TOWN OF THO	wland Water Department	ENTRIES IN WATER DE	DECIATION DESERVE	Year of Report:	December 31, 2020
		ANALYSIS OF I	ENTRIES IN WATER DEF	RECIATION RESERVE		
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)	( <b>f</b> )
1	304	Structures and Improvements	7,313	448		
2 3	305	Collecting and Impounding Reservoirs				
4	200	I de Diene en d'Odres Inteles				
5	306 307	Lake, River and Other Intakes Wells and Springs				
6	308	Wells and Springs				
7	308	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		Distribution Reservoirs and Standpipes	229,301	2,165		
14	331	Transmission and Distribution Mains				
15		Transmission and Distribution Mains	271,370	21,325		
16	333	Services	58,259	2,264		
17	334	Meters and Meter Installations				
18		victors and victor instanations	73,548	2,518		
19	335	Hydrants	77,374	1,554		
20	339	Other Plant and Miscellaneous Equipment				
21		1-1	2,428			
22	340	Office Furniture and Equipment	16,900			
23	341	Transportation Equipment	24,682	3,185		
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment	9,573			
26	344	Laboratory Equipment	959			
27	345	Power Operated Equipment				
28	346	Communication Equipment	1,075			
29	347	Miscellaneous Equipment	14,978			
30 31	348	Other Tangible Plant	2,500			
32		Total	700.262	22,450	0	
		Total	790,262	33,459	0	
*Specify nature	of transactio	n				
Use ( ) to denote						
()						

		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)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (l)
1	(8)	(11)	(-)	(3)	()	7,761
2						1,1,02
3						
4						
5						
6 7						
8						
9						
10						
11						
12						
13 14						231,466
15						292,695
16						60,523
17						,
18						76,066
19						78,928
20 21						2.420
22						2,428 16,900
23						27,868
24						.,,
25						9,573
26						959
27 28						1,075
29						14,978
30						2,500
31						
32 33	0	0	0	0	0	823,722

### EMPLOYEES AND COMPENSATION

Superintendents	Superintendents	ne Number	NATURE OF OCCUPATION	Number of Employees Dec 31	Total Compensation for year	Water Dept.	Other Depts.
Superintendents	Superintendents			<b>(b)</b>	(c)	(d)	(e)
Source of Supply Employees Purification System Employees Pumping System Employees Transmission Employees Distribution Employees Other Outside Employees  Store House Employees  Shop Employees  Customers Accounting Dept.  Meter Readers Collectors Collectors Collectors Collectors Concernal Office Employees  Legal Dept Legal Dept Legal Dept Employees Concernal Office Employees Concernation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionments. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned. Indicate what departments are compensation is apportioned. Indicate what departments are compensation is apportioned. Indicate what departments are compensation is apportio	Source of Supply Employees Purification System Employees Pumping System Employees Transmission Employees Distribution Employees Other Outside Employees  Store House Employees  Shop Employees  Customers Accounting Dept.  Meter Readers Collectors Collecto	1			(8)		(6)
Purification System Employees Pumping System Employees Transmission Employees Cother Outside Emp	Purification System Employees Pumping System Employees Transmission Employees Transmission Employees Cother Outside Emplo			1		10,5 15	
Pumping System Employees Transmission Employees Distribution Employees Other Outside Employees  Store House Employ	Pumping System Employees Transmission Employees Distribution Employees Other Outside Employees Other Employees Other Employees Other Employees Other Employees Other Employees Other Outside Employees Other Outside Employees Other Employees Other Employees Other Outside O						
Transmission Employees Distribution Employees Other Outside Employees Other Outside Employees  Store House Employees  Store House Employees  Shop Employees  Shop Employees  Customers Accounting Dept.  Meter Readers Collectors  Meter Readers Other Employees  Transmission Employees  Store House Employees  Transmission	Transmission Employees Distribution Employees Other Outside Employees Other Outside Employees  Store House House Employees  Store House E						
Distribution Employees Other Outside Employees Store House Employees  Customers Accounting Dept.  Meter Readers  Other Employees  General Office Employees  Legal Dept  Accounting Dept Legal Dept  Accounting Dept Dept  Meter Readers  Customers Accounting Dept Dept  Accounting Dept Dept Deft Deft Deft Deft Deft Deft Deft Def	Distribution Employees Other Outside Employees Other O						
7 Other Outside Employees	Other Outside Employees						
8   Store House Employees   Shop Employe	8   Store House Employees   Store House Employees   Shop						
9   Store House Employees   St	Store House Employees  Store House Employees  Customers Accounting Dept.  Meter Readers  Collectors  Mother Employees  General Office Employees  Legal Dept  Engineering Dept  Engineering Dept  Customers Accounting Dept  Trassury Dept  Legal Dept  Legal Dept  Dept  Engineering Dept  General Office Employees  The General Office Employees  General Office Employees  The General Office Employees  Customers Accounting Dept  The Meter Readers  The Meter		Other Outside Employees				
Store House Employees    11	Store House Employees						
11   12   Shop Employees	11   Shop Employees   S		Store House Employees				
Shop Employees	Shop Employees		Employees				
13 14 15 Customers Accounting Dept. 16 Meter Readers 17 Collectors 18 Other Employees 19 20 General Office Employees 21 Accounting Dept 1 1 11,624 22 Treasury Dept 23 Legal Dept 24 Engineering Dept 25 Purchasing Dept 4 Engineering Dept 5 Other General Office Employees 26 Other General Office Employees 27 General Office Employees 28 General Office Employees 29 General Office Employees 29 General Office Employees 20 Other General Office Employees 21 Total Officers	13 14 15 16 17 18 18 19 19 20 19 20 20 21 21 32 4 22 4 5 5 7 18 24 5 18 19 25 19 26 27 28 29 29 30 31 Total Officers and Employees  20 20 31 Total Officers and Employees  20 31 Total Officers and Employees  20 31 Total Officers and Employees  31 Total Officers and Employees  32 33 Total Officers and Employees  34 35 Total Officers and Employees  45 46 57 58 58 58 58 58 58 58 58 58 58 58 58 58		Shan Employage				
14   15   Customers Accounting Dept.	14   15   Customers Accounting Dept.		Shop Employees				
Customers Accounting Dept.  Meter Readers Collectors Other Employees  General Office Employees  Legal Dept Engineering Dept Cother General Office Employees  General Office Employees  Treasury Dept Cother General Office Employees  General Office Employees  Treasury Dept Cother General Office Employees  Trea	Customers Accounting Dept.  Meter Readers Collectors Collectors Cother Employees Compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
16 Meter Readers 17 Collectors 18 Other Employees 19 20 General Office Employees 21 Accounting Dept 22 Treasury Dept 23 Legal Dept 24 Engineering Dept 25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167  Total Officers and Employees 2 0 22,167	16 Meter Readers 17 Collectors 18 Other Employees 19 20 General Office Employees 21 Accounting Dept 22 Treasury Dept 23 Legal Dept 24 Engineering Dept 25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167  Total Officers and Employees 2 0 22,167  Total Officers and Employees 2 0 2,167  Total Officers and Employees 2 0 2,167  Total Officers and Employees 2 1 0 22,167		Customers Accounting Dent				
Collectors  Other Employees  General Office Employees  Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment.	Collectors Other Employees Other General Office Employees Other General						
Other Employees  General Office Employees  Accounting Dept  Treasury Dept  Legal Dept  Engineering Dept  Other General Office Employees  Other General Office Employees  General Office Employees  Treasury Dept  General Office Employees  Treasury Dept  Other General Office Employees  Other General Office Employees  Total Officers and Employees	Other Employees  General Office Employees  In Accounting Dept Interest Indicate what departments are ecompensation is apportionment. Indicate what departments are ecompensation is apportionment. Indicate what departments are						
General Office Employees  I Accounting Dept I Treasury Dept I Legal Dept Engineering Dept Other General Office Employees  General Office Employees  General Office Employees  Total Officers and Employees  Compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are compensation.	General Office Employees  Accounting Dept 1 11,624  Treasury Dept 2 Legal Dept 4 Engineering Dept 5 Purchasing Dept 6 Other General Office Employees 7 General Office Employees 8 General Officers 9 General Officers 1 Total Officers and Employees 2 Compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
General Office Employees  1	General Office Employees  1		Other Employees				
Accounting Dept 1 11,624  Treasury Dept 2 11,624  Engineering Dept 3 2 2 2 3 2 3 2 4 3 2 4 4 5 2 5 2 5 2 6 2 7 2 7 2 8 2 9 6 2 7 2 8 2 9 6 2 7 2 9 6 2 7 2 9	Accounting Dept 1 11,624  Treasury Dept 2 11,624  Legal Dept 2 2 Engineering Dept 3 2 Engineering Dept 4 Engineering Dept 5 2 Other General Office Employees 6 Other General Office Employees 7 General Officers 7 Other General Officers 8 Other General Officers 9 Other Gene						
Treasury Dept Legal Dept Legal Dept Purchasing Dept Other General Office Employees General Officers  Total Officers and Employees Compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	Treasury Dept Legal Dept Legal Dept  Engineering Dept  Other General Office Employees  General Officers  Total Officers and Employees  e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are					44.524	
Legal Dept  Engineering Dept  Dept  Other General Office Employees  General Officers  Total Officers and Employees  e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	Legal Dept Legal Dept Engineering Dept Cother General Office Employees Compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are			1		11,624	
24 Engineering Dept 25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	24 Engineering Dept 25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	25 Purchasing Dept 26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 2 0 22,167  e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	26 Other General Office Employees 27 28 29 General Officers 30 31 Total Officers and Employees 2 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	27 28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	28 29 General Officers 30 31 Total Officers and Employees 2 0 22,167 e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are		Other General Office Employees				
29 General Officers  30  31 Total Officers and Employees 2 0 22,167  e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	29 General Officers  30 Total Officers and Employees 2 0 22,167  e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are						
30 Total Officers and Employees 2 0 22,167 et compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	30 Total Officers and Employees 2 0 22,167 re compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are		G 1000				
Total Officers and Employees 2 0 22,167 re compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	Total Officers and Employees 2 0 22,167 re compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are		General Officers				
re compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a	re compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are		T . 1000 15 1	2		22.45	
e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments a red by returns in column (e).	e compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are ed by returns in column (e).						
		red by retu	rns in column (e).				
		ed by retu	rns in column (e).				
		ed by retu	rns in column (e).				
		d by retu	rns in column (e).				

		SOURCE O	F GROUNDW	ATER SUPPL	Y		
Line Number	Description of Source	Bedrock or Overburden?	Depth (feet)*	Diameter (inches)	Yield in Thousand Gallons per day	Pumping Method**	Total Annual Withdrawal Thousand Gallons
	(a)		(b)	(c)	(d)	(e)	( <b>f</b> )
1	Springs				<u> </u>		
2							
3							
4							
5							
6	Shallow Wells (100 feet or less)						
7							
8							
9							
10							
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	Open or	Capacity in	Maximum Number of	Service Zone
Line Number	(city, village or town)	(earth, steel, conc	Covered	thousand gallons	Day's Supply	Supplied
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

					TREATM				
	FOR I	EACH SUPPL	Y, CHECK		SPECIFY TH	IE TYPE OI	FTREATMENT U	JSED	
ne Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimantation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specif
1									
2 3									
4									
5									
6									
7									
8 9									
10									
11									
12									
					N AND DIS				
	Kind of Pipe (Galvanized, Cast Iron				items includ		Retirements	Adjustments Dr.	In Use
e Number	Ductile, etc)	in inches	In Use Firs	t of Year	Added Du	ring Year	during Yr	(or Cr.) during Yr	End of Year
	(a)	(b)	(c	)	(d	l)	(e)	(f)	(g)
1	Transmission								
2 3		12	32,4						32
4		10	1,2	91					
5									
6									
7									
8									
	Total Transmission Distribution			33,736		0	0	33,736	3
11	Distribution								
12									
13									
14									
15									
16 17									
18									
19									
20									
21									
22 23	Total Distribution			0					
23	Total Distribution			0		0	0	0	

### 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.

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

### 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."

: Nh	Diameter, in.	Number at Beginning of Year	Added During Year	Retired During Year	Number at End of Year		
ine Number				70	Total	Active	Inactive
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Owned by Respondent	<u> </u>	///////////////////////////////////////				
2		526	1		527	443	84
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13 14							
15	Total	///////////////////////////////////////	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7777	77777	777777	7777
16	Owned by Consumers	<i></i>	<i>/////////////////////////////////////</i>	/////		77777	////
17							
18							
19							
20	Total	526	526	0	527	443	84

## CONSUMER'S METERS

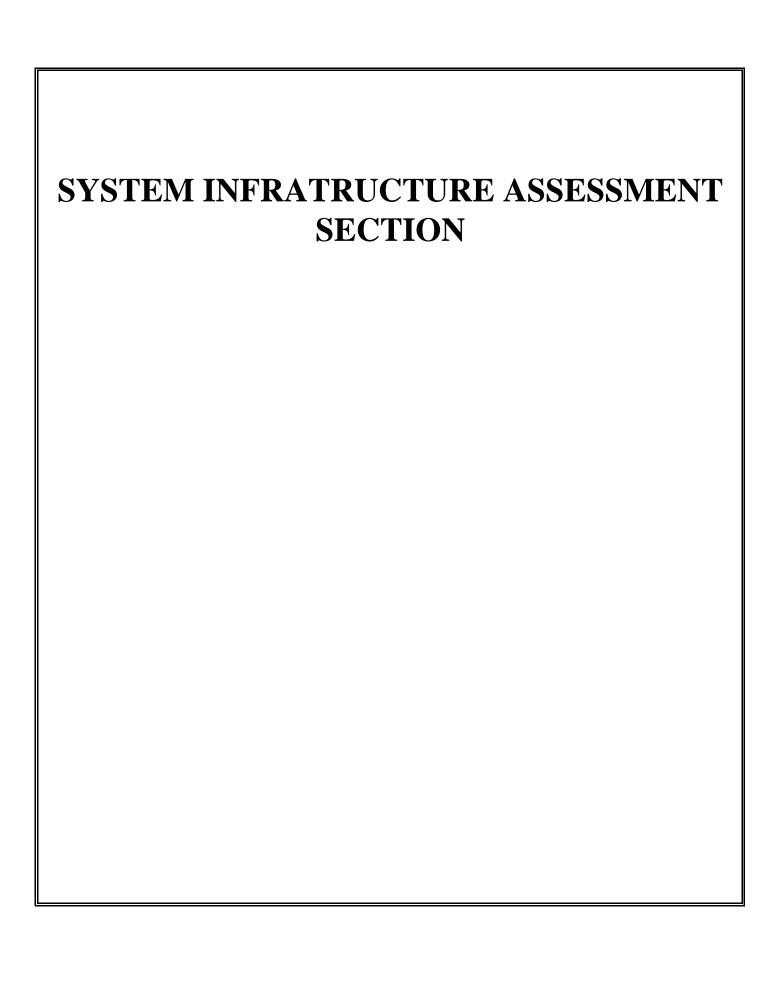
1. Show the requested information concerning consumers' meters in service or in stock during the year.

			Number of M	Number in Stock at End of	Number Purchased During	Number Condemned or		
Line Number	Size, in.	Beginning Year Installed During Year				Year	Year	Sold during Yea
		(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Owned by Respondent		///////	///////				
2	5/8"	389	23	26	386			
3	3/4"	5	1		6			
4	1"	9	1		10			
5	1.5"	2			2			
6	Other	5			5			
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	T							
	Total	11111	///////		/////	11111	//////	11111
19	Owned by Consumers	<del>/////</del>	<i>////////</i>	<i>////////</i>	/////	<i>77777</i>	<i>//////</i>	<i>/////</i>
20								
20								
22								
23								
24								
25								
26								
27	Total	410	25	26	409			
						<u> </u>		

### 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.

			Th	ousand Gallons Delivered to M	fains	
T : NT 1	Month		Groun	ndwater	Surface	Water
Line Number		Purchased	By Pumping	By Gravity	By Pumping	By Gravity
	(a)	(b)	(c)	(d)	(e)	(f)
1	January	1,773	(0)	(u)	(6)	(1)
2	-					
	February	2,251				
3	March	1,690				
4	April	1,900				
5	May	1,623				
6	June	1,795				
7	July	1,788				
8	August	1,788				
9	September	1,818				
10	October	1,556				
11	November	1,690				
12	December	1,459				
13	Totals	21,131	C	0	0	0
14						THOUSAND GALLONS
15	Total PRODUCTION WATE	'D				
16	Total FRODUCTION WATE	IK .				21,131
17	Total REVENUE WATER (P	rage W-3, line 20, col. e)				13,036
18					1	
19	Balance as NON-REVENUE	WATER	Percent:	38.31%		8094.856
20						
21	Description and estimated c	onsumption of Non-Revenue	Water			
22	Utility Usage-at source/treatm	nent plants			_	
23	Utility Usage-flushing hydran	ts Numb	er flushed:	62		620
24	Utility Usage-bleeders	Num	ber in use:			
25	Utility Usage-meter bench	Numl	per meters tested:			
26	Skate Rink		nber of times flooded	6		1000
27	Water Tower Leak	1141	noci of times flooded	0		1100
28	water Tower Leak					1100
29						
	E' B · · ·	N 1 C		16	1	16
30	Fire Protection		hydrant-using fires:	16		16
31	Main Breaks	Number of		2		560
32	Service Line losses before me		ses:	2		400
33	Other Non-Revenue uses/loss	es (specify):				
34						
35						
36	Total Accounted for Non-Rev	venue Water (Lines 22 through	Lines 35)			3696
37	Unaccounted for Non-Revenu	ne Water				4399
38	Unaccounted for Non-Revenu	ne Water (Percent)				21%
39						
40						
	System DEMAND Data	Quantity (mgd)	Date			
42	Average Daily Demand:	Quantity (mgs)		1		
43	Maximum Day Demand:			-		
44	Peak Hour Demand:			-		
				<u>.</u>		
Remarks	Note: Non-reve	enue water is water that was pro	duced and used but did not p	produce water revenues; unacco	ounted for non-revenue water is	a subset of this.



### 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	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			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 2	20%	
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

**∀**-3

### **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	Deduction from Account	Ending Balance
1	(4)	(*)	(7)	(6)
_				
2				
3				
4				
5				

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

### SYSTEM INFRASTRUCTURE ASSESSEMENT REPORT - UPDATE

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

Line No.	Project Name	Total Cost from Previous Year	% Complete	Actual Cost	Cost Index (most recent update)	Percent Increase/Decrease	Revised Cost to Complete	Revised Total Cost	Number of Customers for Year
	(a)	(b)	(c)	(d)	(e)	<b>(f)</b>	(g)	( <b>h</b> )	(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									