

# The Manwalamink Water Company

River Road, Fort DePuy  
P.O. Box 48  
Shawnee-on-Delaware, PA 18356-0048

570-517-2390  
Fax: 570-476-9909

May 25, 2017

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

Re: The Manwalamink Water Company  
Tariff Supplement No. 22 to Water -- PA P.U.C. No. 5 at  
Docket No. R-2017-2603026


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Dear Ms. Chiavetta:

In regard to the above filing, enclosed please find our responses to the May 12, 2017 Data Requests.

If you have any questions or need any additional information, please contact us. Thank you.

Very truly yours,

  
Robert A. Shebelsky  
Chairman/Chief Executive Officer

Enclosure

RAS/cmc

cc: Bureau of Technical Utility Services, Water/Wastewater Division  
Bureau of Investigation and Enforcement  
Office of Consumer Advocate  
Office of Small Business Advocate

RECEIVED

MAY 25 2017

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

RECEIVED

**Bureau of Technical Utility Services  
Water/Wastewater Division**

MAY 25 2017

**Data Request I**

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

**Manwalamink Water Company  
Tariff Supplement No. 22 to Water -- PA P.U.C. No. 5 at  
Docket No. R-2017-2603026  
May 12, 2017**

**Note:** Please restate the data request prior to providing a response. In addition, provide the name and title of the person(s) providing the response and/or information for each data request.

R-1 Please provide copies of Manwalamink Water Company's (MWC's) federal tax returns for the years 2015 and 2016.

Response:

See attached copies of Federal tax returns for year 2015 (Attachment No. 1) and year 2016 (Attachment No. 2).

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-2 MWC's 2016 annual report, schedule 213 lists an affiliate, "Sh Holding". Please state the type of service(s) MWC receives from the subject affiliate.

Response:

MWC's 2016 annual report, schedule 213 lists an affiliate "Sh Holding", represents the receivable amount of \$3,405 from Shawnee Holding Inc. (Sh Holding) for the water services provided by Manwalamink Water Company. There was no service received by MWC from Sh Holding.

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-3 Please provide a copy of a draft Affiliated Interest Agreement (AIA) between MWC and Sh Holding.

Response:

There is no AIA between MWC and Sh Holding. Sh Holding owns the Shawnee Inn and Golf Resort and is also an official commercial rate payer and customer on file.

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-4 Please state if all expenses shared between MWC and Manwalamink Sewer Company (MSC) follow the 2008 Affiliated Interest Agreement (AIA) submitted to the Commission under docket number G-2008-2070422. If any expenses do not follow this agreement, please specify the respective expenses and amounts.

Response:

There is no change to the 2008 AIA, all expenses shared between MWC and MSC are in accordance to the agreement.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-5 Please identify the entities that provide the services identified under Accounts 632 -- Accounting Expense and 635 -- Testing Expense, and state if each entity is affiliated with MWC.

Response:

These entities are independent contractors that provide the following services and are not affiliated with MWC:

Accounting Expense

RLB Certified Public Accountants -- \$2,500 (Tax Filing Service)

Christine Lee -- \$5,658 (Provides part-time data entry service)

Response provided by: Jessie Kwan, Comptroller/Treasurer

Testing Expense

The entity that provides the Testing Expense is Prosser Laboratories. It is an independent environmental laboratory and is not affiliated with MWC.

Response provided by: Christopher Karlson, General Manager

- R-6 MWC's 2016 annual report shows that MWC provides MSC with water. Please provide a copy of a water bill for MSC. Also, please identify the service line size for MSC and the metered usage for 2015 and 2016, respectively.

Response:

MWC does not provide MSC with water.

Response provided by: Christopher Karlson, General Manager

- R-7 Please provide evidence MWC filed a Public Utility Security Planning and Readiness Self-Certification form pursuant to 52 Pa. Code § 65.19 for the year ending 2016.

Response:

A copy of the self-certification form has been submitted May 17, 2017. See Attachment No. 3.

Response provided by: Christopher Karlson, General Manager.

- R-8 The filing's Appendix A, Schedule C, subsection "Materials & Supplies Expense" lists a "leak detection survey". Please provide an invoice from the "leak detection survey" mentioned in MWC 2014 rate case. If the current survey has occurred, please provide an invoice. If the current survey has not yet occurred, please indicate when it will occur and any supporting cost documentation.

Response:

See Attachment No. 4 of Invoice number 15LD0421 from David B. Bonkovich for leak detection services mentioned in MWC 2014 rate case. We were unable to complete the entire leak detection survey mentioned in MWC 2014 rate case due to other unanticipated expenses during this time frame. The current survey has begun. See Attachment No. 5 of copy of Invoice number 17LD0306 for Area Three of the leak detection survey. MWC expects the survey to be completed by 2017. See Attachment No. 6 of copy of the current proposal for leak detection services.

Response provided by: Christopher Karlson, General Manager

- R-9 The filing's Appendix A, Schedule C, subsection "Materials & Supplies Expense" indicates the normalized annual expense has increased significantly compared to MWC's last rate case. There are also large annual fluctuations. Please identify why this expense has increased significantly and why there are large fluctuations.

Response:

Fluctuations in annual expenses primarily occur due to water system requirements, both budgeted for and unexpected. The cost for labor and materials has also increased. System upgrades may be postponed for one year to the next because repairs to existing plant require immediate attention. For example, in 2012 expenses increased significantly from the previous year due to required repairs to water distribution mains and service lines, production wells and control systems. In 2014, MWC resumed upgrades to its water meter reading system in addition to an expensive repair of a leak in a water storage facility. And in recent years, has incurred expenses for maintenance and repairs to the production wells, replacement meters, water leaks and in-line valve replacement that occur more frequently as the facilities age.

Response provided by: Christopher Karlson, General Manager

- R-10 The filings Appendix A, Schedule C, subsection "Adjustment to incorporate estimated rate case expense" contains an adjustment for "Excess time spent on rate case charged back from affiliated Co.". Please identify the legal name of the affiliated company that charged MWC, how the company determined what to bill MWC, and provide any supporting documentation.

Response:

Both Jessie Kwan (JK) and Cathy Conway (CC) salaries derive from three companies. Water Company, Sewer Company and Depuy Real Estate Holdings, LLC (DREH) at the rate of 25%, 25% and 50%, respectively. In preparation of the rate filing, an additional amount of time to their normal 20 hours per week was needed during the four-week period. DREH has charged back Water and Sewer Companies for the excess time spent.

A detailed breakdown of the hours spent in the month of April 2017 is provided in **Attachment No. 7**.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-11 From the filing's Appendix A, Schedule C, subsection "Adjustment to incorporate estimated rate case expense", please provide an invoice to support the expense from the "outside consultant".

Response:

Rate Case outside consulting services agreement is provided in **Attachment No. 8**.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-12 The filing's Appendix A, Schedule G -- "Adjustment to Amortize Costs Associated with Unsuccessful Well Exploration" indicates MWC spent \$257,000 searching for a replacement water source, but then identifies the "cost to locate new water source" as \$287,683. Please provide documentation of all expenses related to unsuccessful well exploration and any contributions received in aid of construction.

Response:

The Amortization Costs Associated with Unsuccessful Well Exploration consists of the following:

Cost to locate replacement water source --	\$256,807
Contributions received in aid of replacement water source --	(129,000)

Engineering costs for new well #7 --	\$ 30,876
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This amount consists of engineering costs spent in good faith in 2007 that was never constructed.

A detailed breakdown of the costs is provided in Attachment No. 9.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-13 Please indicate if the GMAC Dump Truck stolen 05/13/15 was insured. If so, please state the amount of any insurance proceeds received.

Response:

Yes, the GMAC Dump Truck stolen on 5/13/2015 was insured and the amount of the insurance proceeds received was \$20,657.14. The insurance claim received was net against the purchase price of the replacement 2003 Ford dump truck of \$23,380. The net amount recorded was \$2,722.86 (\$23,380 minus \$20,657.14).

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-14 Please provide a current copy of one commercial customer bill, one residential customer bill and one set of bills from each customer in a "multiple unit billing" household where the customers in such household are subject to "multiple unit billing" as specified by Page No. 3 of MWC's current tariff.

Response:

Account number 1381 is a copy of one commercial customer bill and Account number 1038 is a copy of one residential bill. See Attachment No. 10.

Account number 6517 is an example of a bill for a multiple unit customer. The River Village Owners Association is comprised of nine (9) buildings (Account 20001-20009). Each building contains four (4) individual dwellings. Each building is served by one (1) meter. Each building therefore contains four (4) customers being served by one meter. The volume charge and service charge for the nine (9) buildings representing 36 customers are then consolidated into one bill - the Master bill. See Attachment No. 11 for a complete accounting of the charges and a copy of the bill.

Response provided by: Christopher Karlson, General Manager

- R-15 Please identify each asset partially or fully funded by contributions in aid of construction. For each asset, please specify the book value and the portion of the book value which represents the contribution.

Response:

None of the assets are partially or fully funded by contributions in aid of construction.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-16 Please provide a list of MWC employees by job classification, number of regular hours and number of overtime hours worked in 2016, currently effective pay rates to support the salary expense of \$141,976. Also, please specifically break out any employees that spend greater than or less than 50% of their time to MWC.

Response:

In 2016, the salary expense of \$141,976 included the payroll taxes of \$10,540 and the officers' salaries were excluded. The breakdown is as follows:

2016

Salaries/Wages  
including payroll  
taxes

	Salaries/Wages	Payroll Taxes	2016 Total
Operating Labor	93,946	7,515	101,461
General Office	37,490	3,025	40,515
	<u>131,436</u>	<u>10,540</u>	<u>141,976</u>
Officers & Director	33,452	3,890	37,342
Total	<u>164,888</u>	<u>14,430</u>	<u>179,318</u>

The MWC employees by job classification, number of regular hours and number of overtime hours including officers' salaries in year 2016 and 2017 at current pay rates are provided in **Attachment No. 12** and **Attachment No. 13**.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-17 From the filing's Appendix A, Schedule C, subsection "Purchased Power", please indicate why "Annualized electric service used in Well #1 pump house and corrosion building" is divided by five and multiplied by 12.

Response:

The adjustment reflects an annualization of purchased power expense. MWC believes that the annualization may be understated and conservative because water sales increase during summer months which would increase the purchased power expense. However, an actual 12 months is not available for Well #1.

Response provided by: Jessie Kwan, Comptroller/Treasurer

- R-18 From the filing's Appendix A, Schedule C, subsection "Chemicals", please indicate why "Annualized chemicals used for Well #1 corrosion control" is divided by five and multiplied by 12.

Response:

The adjustment reflects an annualization of chemical expense. MWC believes that the annualization may be understated and conservative because water sales increase during summer months which would increase the chemical expense. However, an actual 12 months is not available for Well #1, the anticipated cost of additional chemical use should be off set by the reduced negotiated price for the current year.

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-19 From the filing's Appendix A, Schedule C, subsection "Contract Service -- Water Testing Expense", please specify when the Gross Alpha's/Beta & Radium/Uranium test is scheduled to occur. Also, please specify the frequency at which this test will occur in the future.

Response:

The test is scheduled to occur during the second quarter of 2017. If the results of the test are below the MCL, then this test on Well No. 1 can be reduced to monitoring every 3 years or 9 years.

Response provided by: Christopher Karlson, General Manager

R-20 MWC's 2014 rate case specified under Appendix A, Schedule E, subsection "Public Utility Realty Tax" a book cost of \$57,246 for transmission mains. The current rate case specifies under Schedule E, section "Public Utility Realty Tax" a book cost of \$187,142 for transmission mains. MWC's attached depreciation schedule shows a book value of \$289,935.55 for transmission & distribution mains. Please explain the discrepancy between these three numbers.

Response:

Per depreciation schedule, the transmission and distribution mains show a book value of \$289,935.55. It consists of the following:

Transmission mains as per 2014 rate case	\$ 57,246
Oakdale Transmission mains "Oakdale Project"	<u>\$129,896</u>
<b>Total per current rate case, under Schedule E</b>	<b>\$187,142</b>
Capitalized Maintenance & Repairs on transmission mains	<u>\$102,794</u>
<b>Total per depreciation schedule</b>	<b><u>\$289,936</u></b>

Transmission and distribution mains in Oakdale were constructed in year 2005 by MWC when the developer started to build homes in Oakdale Village. The costs were shown in the depreciation schedule as "Oakdale Project". This amount was erroneously omitted in prior year's rate case, but was included in current rate filing. We didn't include any of the capitalized maintenance and repairs expenses of \$102,794.

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-21 From the filing's Appendix A, Schedule C, subsection "Office Expenses & Utilities", please provide the full legal name of entities listed as "SCC" and "K&S", respectively. Also, please state whether MWC is affiliated with either of these companies.

Response:

The legal name for entities "SCC" is Shawnee Commons Corporation and "K&S" is Kirkwood & Sons. MWC is not affiliated with SCC, but is affiliated with K&S.

Response provided by: Jessie Kwan, Comptroller/Treasurer

R-22 From the filing's Appendix A, Schedule C, subsection "Office Expenses & Utilities", "rent received from Tenant -- SCC" is reflected totaling \$48,000 and "rent received from Tenant -- K&S" is reflected totaling \$11,700. This income does not appear to be reflected on MWC annual

reports. Please provide an itemized breakdown of the \$79,259 worth of "Ft Depuy Office Building Expenses" and any non-operating income received attributable to MWC.

Response:

The rental income received from SCC and K&S was net against the Ft Depuy Office Building Expenses and the net amount was \$2,893. This amount was included in the MWC annual reports under Office Expenses and Utilities of \$9,779. The breakdown is as follows:

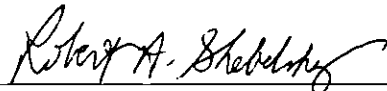
Office Expenses & Utilities	
Billing Software Service	2213
Computer Service	412
Office Supplies	1323
Stationary & Printing	786
Permit & Dues	1403
* Ft Depuy Office Building Expenses net of income & reimbursement	2893
Ft Depuy Office Building Depreciation	749
	<u>9779</u>

\* This amount is supported by the itemized breakdown of the \$79,259 building expenses, total rental income of \$59,700 and expense reimbursement of \$13,774 in Attachment No. 14.

Response provided by: Jessie Kwan, Comptroller/Treasurer

\* \* \* \*

I, Robert A. Shebelsky, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).



Robert A. Shebelsky  
Chairman/Chief Executive Officer







Mr. Chris Karlson  
The Manwalamink Water Company  
P.O. Box 48  
Shawnee On The Delaware, PA 18356

February 27, 2017

Re: Leak Detection for Northslope I / II/ III, Manwalamink, Shawnee Village

Dear Mr. Karlson:

Thank you for your inquiry to provide water leak detection services for the water systems operated by the Manwalamink Water Company. Per our phone conversation please consider this proposal to provide water leak detection on the systems at Northslope I / II / III and Manwalamink/Shawnee Village.

As you are aware your water systems present unique, and sometimes difficult, challenges for conducting water leak detection. Plastic pipe has a much lower relative density and resonance when compared to transite or metallic piping, and leak noise attenuates much faster on plastic pipe than on other pipe materials. Contact listening alone on plastic is often ineffective or inconsistent, as leaks that are not close to contact listening points do not propagate noise far enough to be detected. For this reason, surface miking should be included as part of the search regimen with plastic piping.

Leak search procedures will employ a contact search of all systems by sounding all hydrants, accessible main valves, accessible curb stops, and if necessary, the services inside the buildings. A ground microphone search will also be used to listen over or adjacent to plastic water mains and services running under paved surfaces. If suspected leakage is still not detected via surface miking, an additional step can be utilized to valve down parts of the system to look for the areas containing higher-than-expected flow, followed with concentrated sounding efforts inside these zones.

Searching will be conducted with fixed filter, electronically amplified, acoustic leak detection equipment. A computerized leak correlator will be available to assist with pinpointing as conditions demand. A member of your staff may be required to facilitate access to main valves, curb boxes, service entries, and buildings. A copy of your most accurate map(s) should also be available.

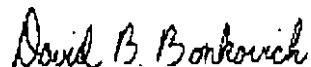
Some parts of your systems run along or adjacent to high-traffic roads. If necessary, these areas will be inspected during night hours to ensure safety and facilitate leak detection.

Your records contain the following information:

- \* Area 1 (Northslope I & II) consists of approximately 35 service connections and approximately 10,000 LF of distribution pipe;
- \* Area 2 (Woodland Village & Northslope III) consists of approximately 325 service connections and approximately 25,000 LF of distribution pipe;
- \* Area 3 (Manwalamink/Shawnee Village) consists of approximately 250 service connections and approximately 18,000 LF of distribution pipe.

Leak detection services can be provided on all three areas for a project cost of \$6000.00. Weather permitting, work can commence with two week's notice to proceed with a start date projected for late March 2017. Please do not hesitate to call if you have any further questions regarding this proposal or wish to schedule this leak detection survey.

Very truly yours,



David B. Bonkovich

Manwalamink Water & Sewer Companies

**Rate Case Expense**

The amount in excess of normal time related to preparation of rate filing for Water & Sewer Companies in the month of April 2017

	Total Hr/Wk	Less W&S Normal Hr/Wk	Excess Time/Wk	#Wk	Total Hours	Water Co	Sewer Co
JK	60	20	40	4	160	80	80
CC	45	20	25	4	100	50	50
	<u>105</u>	<u>40</u>	<u>65</u>		<u>260</u>	<u>130</u>	<u>130</u>

Hourly Rate

JK	\$47.65	\$3,812	\$3,812
CC	\$23.07	\$1,154	\$1,154
		<u>\$4,966</u>	<u>\$4,966</u>
Payroll Taxes	7.65%	\$380	\$380
Rate Case Expense		<u>\$5,345</u>	<u>\$5,345</u>

**AGREEMENT** between **THE Manwalamink Water Company (Company)** and **Robert D. Ambrose, Rate Consulting Services** to Review and Assist with preparation and filing of a general water rate increase based on a test year ended December 31, 2016.

**Services Include:**

**Preparation of Rate Filing and Supporting Data**

- Review of 2014 rate filing
- Review of 2016 Annual Report to the Public Utility Commission to identify changes in operating revenue and expenses for rate purposes
- Meeting with utility representatives on April 20, 2017 to discuss rate filing issues and procedures
- Review 2017 rate filing and tariff supplement

**Services Subsequent to Filing of Rate Study**

- Assist with review and drafting responses to data requests
- Respond to Company rate issue questions
- Review Commission Order and revenue requirement findings by the Commission
- Review final tariff supplement based on Commission Order and proof of revenue

**BASIS FOR PAYMENT**

**Retainer Fee to cover initial meeting and discussions with Company representatives \$1,000.00.**

**Services for review of rate filing, supporting data and subsequent services as listed above will be Invoiced at an HOURLY RATE of \$50.00 per Hour for an estimated amount of \$1,500.00**

**Estimated total fee for the above services is \$2,500.00.**

**Services not Included**

In the event the Commission suspends the rate filing and orders investigation, additional services will be provided at the request of the Company and will be invoiced at the **Hourly Rate of \$50.00**.

Such services may include participation at prehearing conferences, attendance at public hearings, preparation of direct testimony and such other related matters.

**Manwalamink Water Company**  
**Well Replacement**

A/C#1507	Cost to locate replacement water source & YTD expenditures	Amount
	Year 2007 Geological & Geophysical study	\$11,421.06
	Year 2008 RV II site (recreation area)	\$67,059.88
	Year 2009 RV II site (recreation area)	\$5,564.96
	Year 2013 RV II site (recreation area)	\$26,208.94
	Year 2014 RV II site (parking area)	\$70,716.62
	Year 2015 Old Mill Rd site	\$62,968.94
	Year 2015 Sh Sq site	\$12,867.02
		<hr/> \$256,807.42
		\$256,807.42
Joint Stipulation for Settlement between Manwalamink Water Co. & Met Ed; PUC Docket # A-2009-2090194		
3/03/2010	Received payment from Met Ed as contribution to Manwalamink's cost for locating, drilling, constructing and placing into service a new well	(\$89,000.00)
9/30/2016	Received final payment from Met Ed	(\$40,000.00)
		<hr/> \$127,807.42
A/C#1700	New Well #7 Engineering Costs	\$30,875.92
	Total as of 12/31/2016	w/off per book
		<hr/> <u>\$158,683.34</u>
<b>Note:</b>		
	Tax w/off in year 2015	\$198,683.34
	Tax adjustment in year 2016	(\$40,000.00)
		<hr/> <u>\$158,683.34</u>



**Manwalaanink Water Company**  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Site:	Total	Geological Task 1 & 2	Geophysical investigation	Drilling	Other	Redevelopment
		Balance @ 12/31/14		\$180,971.46	\$54,074.99	\$14,550.00	\$78,077.63	\$21,779.90	\$12,488.94
2/01/15	143	Cook Geologic LLC - Prepare/submit permits to DEP	Old Mill/Sh Sq	\$440.00	\$440.00				
2/03/15	15022	Frank Smith Jr., Inc - Land Surveyor Neison Prp/Old Mill Rd	Old Mill Rd	\$557.50	\$557.50				
3/01/15	144	Cook Geologic LLC - Prepare/submit pre-drill plan	Old Mill/Sh Sq	\$2,644.05	\$2,644.05				
4/21/15		Smithfield Township - Township well permit	Old Mill Rd	\$60.00	\$60.00				
4/28/15	15080	Frank Smith Jr., Inc - Prepare site plan	Old Mill Rd	\$300.00	\$300.00				
5/01/15	147	Cook Geologic LLC - Drilling Observation & Consultation	Old Mill Rd	\$1,520.00	\$1,520.00				
5/07/15	664133	Norman Fish - Prepare road	Old Mill Rd	\$1,830.00	\$1,830.00				
5/08/15	Reimb	Christine Lee - Bottle water for resident during drilling	Old Mill Rd	\$10.56	\$10.56				
5/12/15	33573	Universal Technical Resource Services - Consultation with DEP & summary letter	Old Mill Rd	\$758.46	\$758.46				
8/01/15	149	Cook Geologic LLC - Drilling Observation & Consultation	Old Mill Rd	\$3,760.00	\$3,760.00				
6/01/15	513093	Samuel Stothoff Co., Inc - Bedrock Test Well Installation - depth 760'	Old Mill Rd	\$41,255.00			\$41,255.00		
6/08/15	39624	Universal Technical Resource Services - Consultation with DEP & summary letter	Old Mill Rd	\$556.70	\$556.70				
7/01/15	513333	Samuel Stothoff Co., Inc - Conducting step yield test	Old Mill Rd	\$6,700.00			\$6,700.00		
7/01/15	151	Cook Geologic LLC - Set monitoring transducers for 8 hr step drawdown test & pre-drilling plan addendum	Old Mill Rd	\$3,965.69	\$3,965.69				
7/02/15	287189	Prosser Laboratories, Inc. - Water Test	Old Mill Rd	\$153.00				\$153.00	
8/01/15	154	Cook Geologic LLC - Stake out drilling location	Sh Square	\$120.00	\$120.00				
10/01/15	158	Cook Geologic LLC - Drilling observation & log well	Sh Square	\$440.00	\$440.00				
10/01/15	2874	Penn's Trail Environmental - Hydric Field Investigation & Flagging	Sh Square	\$875.00	\$875.00				
10/01/15	513971	Samuel Stothoff Co., Inc - Boring Installation & Abandonment	Sh Square	\$9,890.00			\$9,890.00		
		Balance @ 12/31/15		\$256,807.42	\$71,912.95	\$14,550.00	\$135,922.63	\$21,932.90	\$12,488.94

Manwanink Water Company  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Total	Geological Task 1 & 2	Geophysical Investigation	Drilling	Other	Redevelopment
		Balance @ 12/31/13	\$110,254.84	\$33,216.00	\$14,550.00	\$30,538.00	\$19,461.90	\$12,488.94
3/19/14	Retainer	RKR Hess (UTRS) - Pre drilling plan @ RVII site	\$2,000.00	\$2,000.00				
4/04/14	18867	RKR Hess (UTRS) - Pre drilling plan @ RVII site	\$385.85	\$385.85				
4/30/14	121	Cook Geologic LLC - Preparation of pre drilling plan @ RVII site	\$2,042.15	\$2,042.15				
5/02/14		Smithfield Township - Township well permit	\$60.00	\$60.00				
5/06/14	19376	RKR Hess (UTRS) - Pre drilling phase @ RVII site	\$2,405.00	\$2,405.00				
6/06/14	19927	RKR Hess (UTRS) - Pre drilling phase @ RVII site	\$926.95	\$926.95				
6/30/14	127	Cook Geologic LLC - Response to PADEP on drilling plan	\$480.00	\$480.00				
7/31/14	130	Cook Geologic LLC - Supervise log drilling, boring log & plan add.	\$2,480.00	\$2,480.00				
8/26/14	511332	Samuel Stothoff Co., Inc. - Bedrock Test Well Installation	\$27,445.00			\$27,445.00		
9/30/14	133	Cook Geologic LLC - Set transducers in prep for sep test	\$520.00	\$520.00				
10/07/14	6870	Stiff Oil Co - Re-fuel generator during 72 hr pump test	\$294.63			\$294.63		
10/23/14	511708	Samuel Stothoff Co., Inc. - Step draw down test; 72 hr flow test	\$19,800.00			\$19,800.00		
11/01/14	137	Cook Geologic LLC - Step draw down test; 72 hr flow test	\$5,959.04	\$5,959.04				
12/01/14	138	Cook Geologic LLC - Hydrogeologic report & conference call	\$2,480.00	\$2,480.00				
12/01/14	272106	Prosser Laboratories, Inc. - New source water tests	\$2,318.00				\$2,318.00	
12/31/14	140	Cook Geologic LLC - New site evaluations	\$1,120.00	\$1,120.00				
		Balance @ 12/31/14	\$180,971.46	\$54,074.99	\$14,550.00	\$78,077.63	\$21,779.90	\$12,488.94

Manwalaamink Water Company  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Total	Geological Task 1 & 2	Geophysical Investigation	Drilling	Other	Redevelopment
		Balance @ 12/31/12	\$84,045.90	\$33,216.00	\$6,700.00	\$30,538.00	\$13,591.90	
7/3/13	057494	Quantum Geophysics Inc. - To locate possible new ground water at Minisink, RV II & Shawnee Square	\$7,850.00		\$7,850.00			
10/29/13	13179	Frank Smith Jr., Inc - Land Surveyor for RV & Minisink well location	\$5,870.00				\$5,870.00	
9/24/13	508819	Redevelopment of well Samuel Stothoff - Install temporary well pump	\$7,500.00					\$7,500.00
9/20/13	12195	Ken Miller, Inc. - Installed temporary well feed	\$858.84					\$858.84
11/08/13	12264	Ken Miller, Inc. - Removed Temp well feed	\$206.00					\$206.00
12/06/13	1592	M2 Associates, Inc. - Additional testing of well Iron & Manganese level	\$2,676.10					\$2,676.10
10/31/13	242335	Prosser Laboratories, Inc - Water test for Iron & Manganese	\$1,248.00					\$1,248.00
		Balance @ 12/31/13	<u>\$110,254.84</u>	<u>\$33,216.00</u>	<u>\$14,550.00</u>	<u>\$30,538.00</u>	<u>\$19,461.90</u>	<u>\$12,488.94</u>

**Manwanamink Water Company**  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Total	Geological Task 1 & 2	Geophysical Investigation	Drilling	Other
		Balance @ 12/31/08	\$78,480.94	\$32,031.41	\$6,700.00	\$30,538.00	\$9,211.53
1/23/09	94556	Applied Water Management - Equipment rental for 48 hours water test	\$1,167.50	\$1,167.50			
1/26/09	96575	Applied Water Management - Equipment rental for 48 hours water test	\$17.09	\$17.09			
4/09/09	62893	HRG, Inc - Feasibility Study	\$1,862.22				\$1,862.22
5/08/09	63537	HRG, Inc - Feasibility Study	\$2,518.15				\$2,518.15
		Balance @ 12/31/09	<u>\$84,045.90</u>	<u>\$33,216.00</u>	<u>\$6,700.00</u>	<u>\$30,538.00</u>	<u>\$13,591.90</u>

**Manwalarink Water Company**  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Total	Geological Task 1 & 2	Geophysical Investigation	Drilling	Other
		Balance @ 12/31/07	\$11,421.06	\$4,721.06	\$6,700.00	\$0.00	\$0.00
1/10/08	74647	Applied Water Management - Site walk	\$116.00	\$116.00			
2/25/08	77468	Applied Water Management - Pre Drill plan	\$928.00	\$928.00			
4/21/08	20581	Samuel Stothoff Co. Inc. - Pre-boring installation	\$3,750.00			\$3,750.00	
4/24/08	80615	Applied Water Management - Test well/geologic boring installation	\$1,700.00	\$1,700.00			
5/29/08	82236	Applied Water Management - Test well/geologic boring installation	\$3,735.00	\$3,735.00			
6/05/08	20877	Samuel Stothoff Co. Inc. - Installation of production well & step draw down test	\$19,238.00			\$19,238.00	
6/24/08	83886	Applied Water Management - Test well, PADEP & Driller coordination	\$3,282.10	\$3,282.10			
6/30/08	174	Penn's Trail Environmental, LLC - Wetland delineation & flagging	\$680.00				\$680.00
7/31/08	197	Penn's Trail Environmental, LLC - PNDI pontential conflict resolution attempt	\$680.00				\$680.00
7/22/08	85546	Applied Water Management - PNDI & coordination w/wetland contractor	\$186.00	\$186.00			
8/22/08	87225	Applied Water Management - Soil sample & equipment rental	\$495.60	\$495.60			
8/13/08	8200	Frank J Smith - Survey work	\$4,277.50				\$4,277.50
9/16/08	61645	Stiff Oil Company - re fuel generator during 48 hr test	\$439.08				\$439.08
9/16/08	61322	Stiff Oil Company - re fuel generator during 48 hr test	\$179.95				\$179.95
9/23/08	267	Penn's Trail Environmental, LLC - Detailed wetland delineation report	\$680.00				\$680.00
9/24/08	89191	Applied Water Management - 72 hr background test & 48 hr well test	\$6,335.00	\$6,335.00			
10/27/08	22169	Samuel Stothoff Co. Inc. - 48 hr constat rate yield test	\$7,550.00			\$7,550.00	
11/05/08	90735	Applied Water Management - 48 hr aquifer test management & data processing	\$10,532.65	10532.65			
11/11/08	103740	Prosser Laboratories - New source water tests	\$2,275.00				\$2,275.00
		Balance @ 12/31/08	<u>\$78,480.94</u>	<u>\$32,031.41</u>	<u>\$6,700.00</u>	<u>\$30,538.00</u>	<u>\$9,211.53</u>

**Manwalamink Water Company**  
Construction in Progress

## A/C #1507 - Well Replacement

Date	Invoice #	Service provided by:	Total	Geological Task 1 & 2	Geophysical Investigation	Drilling	Other
10/01/07	69334	Applied Water Management - Field recon	\$116.00	\$116.00			
	69336	Applied Water Management - pre-drill plan, field recon	\$1,327.00	\$1,327.00			
11/01/07	71068	Applied Water Management	\$696.66	\$696.66			
12/05/07	72668	Applied Water Management	\$2,581.40	\$2,581.40			
10/18/07		Quantum Geophysics, Inc. - Mobilization, Data Acquisition Analysis & Report	\$6,700.00		\$6,700.00		
		Balance @ 12/31/07	<u>\$11,421.06</u>	<u>\$4,721.06</u>	<u>\$6,700.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

A/C #1700

## Work in Progress - Well #7

Date	Invoice #	Service Period	Total	Hydrogeological Services			Other
				AWM Task 1	AWM Task 2 & 3	Quantum	
3/26/07	59655	Applied Water Management 1/18/07-2/16/07	\$2,443.43	\$2,443.43			
4/03/07	60865	Applied Water Management 2/16/07-3/23/07	\$3,431.50	\$3,431.50			
5/03/07	61882	Applied Water Management 3/23/07-4/13/07	\$812.00	\$812.00			
5/31/07	63834	Applied Water Management 4/13/07-5/11/07	\$203.00	\$203.00			
7/02/07	65203	Applied Water Management 6/04/07-6/15/07	\$107.07	\$107.07			
7/30/07	66347	Applied Water Management 6/16/07-7/13/07	\$2,841.50		\$2,841.50		
8/28/07	67907	Applied Water Management 7/13/07-8/17/07	\$4,407.99		\$4,407.99		
4/25/07	#1	Quantum Geophysics, Inc. VLF Survey	\$6,000.00			\$6,000.00	
5/29/07	#2	Quantum Geophysics, Inc. 2-D ERI Survey Mobilization Data Acquisition, Analysis & Report	\$6,000.00			\$6,000.00	
6/14/07	#3	Quantum Geophysics, Inc. Staked Potential Drilling	\$1,900.00			\$1,900.00	
7/10/07	7313	Frank Smith Field survey to potential well sites	\$1,872.50				\$1,872.50
10/23/07	9845	Urban Research & Dev Corp Plotting survey locations	\$549.00				\$549.00
		Balance @ 12/31/07	\$30,567.99	\$6,997.00	\$7,249.49	\$13,900.00	\$2,421.50
4/03/08	75817	Applied Water Management 6/04/07-6/15/07 Add'l Chg	\$33.93	\$33.93			
1/15/08	75818	Applied Water Management Pre Drill plan & site walkover	\$274.00		\$274.00		
		Balance @ 12/31/08	\$30,875.92	\$7,030.93	\$7,523.49	\$13,900.00	\$2,421.50

**The Manwalamink Water Company**  
**Manwalamink Sewer Company**

River Road, Fort DePuy, 3rd Floor  
 P.O. Box 48  
 Shawnee-on-DeIaware, PA 18356-0048

Attachment No. 10  
 (page 1 of 2)

Regular Business Hours 8:00 AM-5:00 PM Mon.-Fri.  
 Customer Service Number **570-517-2390**  
 24 Hour Emergency Number **570-517-2390**

More Detailed Information On Reverse Side

ACCOUNT NUMBER	DATE BILLED	SERVICE FROM	SERVICE TO	DAYS USED
00001381	5/1/2017	4/3/2017	5/1/2017	28
PREVIOUS READING	PRESENT READING	GALLONS USED	BASED ON	USAGE - SAME PERIOD LAST YEAR
383000	411000	28000	Actual	9000

**ACCOUNT SUMMARY**

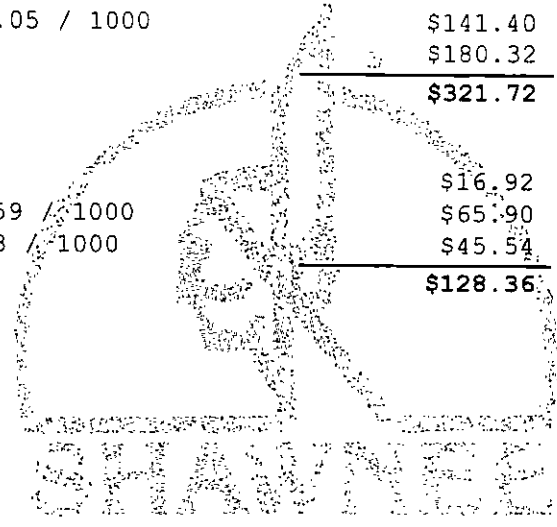
Your previous bill was	\$571.36
Total payments received	\$571.36
Adjustments	\$0.00
Balance at billing on May 01, 2017	<u>\$0.00</u>

**Water Service**

Use: 0 - 100000 / Month \$5.05 / 1000	\$141.40
Meter Charge	\$180.32
<b>Charge For Water Service</b>	<u>\$321.72</u>

**Sewer Service**

Customer Service Charge	\$16.92
Use: 0 - 10000 / Month \$6.59 / 1000	\$65.90
10001+ / Month \$2.53 / 1000	\$45.54
<b>Charge For Sewer Service</b>	<u>\$128.36</u>



**Current Charges** **\$450.08**

**PAY THIS AMOUNT NO LATER THAN** May 22, 2017 **\$450.08**



RETAIN THIS PORTION FOR YOUR RECORDS

RETURN THIS PORTION WITH YOUR PAYMENT TO:

**The Manwalamink Water Company**  
**Manwalamink Sewer Company**  
 River Road, Fort DePuy, 3rd Floor  
 P.O. Box 48  
 Shawnee-on-DeIaware, PA 18356-0048  
 570-517-2390

FOR CHANGE OF ADDRESS,  
 PLEASE CHECK BOX AND  
 COMPLETE REVERSE SIDE

ACCOUNT NUMBER
00001381
AMOUNT OWED
\$450.08

Please Pay by May 22, 2017

LIGHT OF THE WORLD CHURCH  
 LODGE-MAIN BUILDING  
 PO BOX 428  
 SHAWNEE ON DELAWARE, PA 18356

**CHECK NO.** \_\_\_\_\_



**The Manwalamink Water Company**  
**Manwalamink Sewer Company**

River Road, Fort DePuy, 3rd Floor  
P.O. Box 48

Attachment No. 10

Regular Business Hours 8:00 AM-5:00 PM Mon.-Fri.  
Customer Service Number **570-517-2390**  
24 Hour Emergency Number **570-517-2390**

Shawnee-on-Delaware, PA 18356-0048

(page 2 of 2)

More Detailed Information On Reverse Side

ACCOUNT NUMBER	DATE BILLED	SERVICE FROM	SERVICE TO	DAYS USED
00001038	5/1/2017	4/3/2017	5/1/2017	28
PREVIOUS READING	PRESENT READING	GALLONS USED	BASED ON	USAGE - SAME PERIOD LAST YEAR
1232000	1233000	1000	Actual	3000

**ACCOUNT SUMMARY**

Your previous bill was	\$47.93
Total payments received	\$47.93
Adjustments	\$0.00
Balance at billing on May 01, 2017	<u>\$0.00</u>

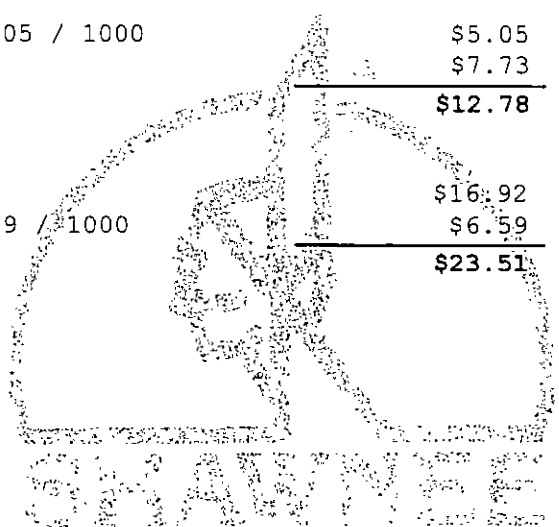
**Water Service**

Use: 0 - 100000 / Month \$5.05 / 1000	\$5.05
Meter Charge	\$7.73
<b>Charge For Water Service</b>	<b>\$12.78</b>

**Sewer Service**

Customer Service Charge	\$16.92
Use: 0 - 10000 / Month \$6.59 / 1000	\$6.59
<b>Charge For Sewer Service</b>	<b>\$23.51</b>

**Current Charges** **\$36.29**



**PAY THIS AMOUNT NO LATER THAN** May 22, 2017



**\$36.29**

RETAIN THIS PORTION FOR YOUR RECORDS

RETURN THIS PORTION WITH YOUR PAYMENT TO:

**The Manwalamink Water Company**  
**Manwalamink Sewer Company**  
River Road, Fort DePuy, 3rd Floor  
P.O. Box 48  
Shawnee-on-Delaware, PA 18356-0048  
570-517-2390

FOR CHANGE OF ADDRESS,  
PLEASE CHECK BOX AND  
COMPLETE REVERSE SIDE

ACCOUNT NUMBER
00001038
AMOUNT OWED
\$36.29

Please Pay by May 22, 2017

NICOLE MURRAY  
KEVIN SULLIVAN  
PO BOX 488  
SHAWNEE-ON-DELAWARE, PA 18356

**CHECK NO.** \_\_\_\_\_

**The Manwalamink Water Company**  
**Manwalamink Sewer Company**

River Road, Fort DePuy, 3rd Floor  
P.O. Box 48

Shawnee-on-Delaware, PA 18356-0048

Attachment No. 11

(page 1 of 2)

Regular Business Hours 8:00 AM-5:00 PM Mon.-Fri.  
Customer Service Number **570-517-2390**  
24 Hour Emergency Number **570-517-2390**

More Detailed Information On Reverse Side

ACCOUNT NUMBER	DATE BILLED	SERVICE FROM	SERVICE TO	DAYS USED
00006517	5/1/2017	4/3/2017	5/1/2017	28
PREVIOUS READING	PRESENT READING	GALLONS USED	BASED ON	USAGE - SAME PERIOD LAST YEAR
0		0	Actual	0

**ACCOUNT SUMMARY**

Your previous bill was	\$1655.11
Total payments received	- \$1655.11
Adjustments	\$0.00
Balance at billing on May 01, 2017	<u>\$0.00</u>

**Water Service**

Metered Rate Charge	\$282.80
Meter Charge	\$185.49
<b>Charge For Water Service</b>	<u>\$468.29</u>

**Sewer Service**

Metered Rate Charge	\$978.16
<b>Charge For Sewer Service</b>	<u>\$978.16</u>

**Current Charges** **\$1,446.45**

**PAY THIS AMOUNT NO LATER THAN** May 22, 2017



**\$1,446.45**

RETAIN THIS PORTION FOR YOUR RECORDS

RETURN THIS PORTION WITH YOUR PAYMENT TO:

**The Manwalamink Water Company**  
**Manwalamink Sewer Company**  
River Road, Fort DePuy, 3rd Floor  
P.O. Box 48  
Shawnee-on-Delaware, PA 18356-0048  
570-517-2390

FOR CHANGE OF ADDRESS,  
PLEASE CHECK BOX AND  
COMPLETE REVERSE SIDE

ACCOUNT NUMBER
00006517
AMOUNT OWED
\$1,446.45

Please Pay by May 22, 2017

RIVER VILLAGE OWNERS ASSOCIATI  
RIVER VILLAGE I  
PO BOX 93  
SHAWNEE-ON-DELAWARE, PA 18356

**CHECK NO.** \_\_\_\_\_

PLEASE MAKE CHECK PAYABLE TO THE MANWALAMINK WATER COMPANY

Attachment No. 11 (page 2 of 2)  
**THE MANWALAMINK WATER COMPANY**  
**Master Meter Posting Report**

5/1/201

1

Account Number	Book Sequence Name	Service Address	Previous Reading	Present Reading	Usage	Reading Date
0006517	16.0304 RIVER VILLAGE OWNERS AS	RIVER VILLAGE I MASTER	0	0	0	5/1/2017
	Water	282.80				
	Sewer	978.16				
	Meter Charge	185.49				
	Total Posted	1,446.45				
Detail for Master Account : 00006517						
0200001	5.0001 RIVER VILLAGE OWNERS ASSRV	1-01 1-4	1699000	1708000	9000	5/1/2017
	Water	-45.45				
	Sewer	-126.99				
	Meter Charge	-20.61				
	Total	-193.05				
0200002	5.0002 RIVER VILLAGE OWNERS ASSRV	1-02 5-8	1624000	1627000	3000	5/1/2017
	Water	-15.15				
	Sewer	-87.45				
	Meter Charge	-20.61				
	Total	-123.21				
0200003	5.0003 RIVER VILLAGE OWNERS ASSRV	1-03 9-12	1566000	1571000	5000	5/1/2017
	Water	-25.25				
	Sewer	-100.63				
	Meter Charge	-20.61				
	Total	-146.49				
0200004	5.0004 RIVER VILLAGE OWNERS ASSRV	1-04 13-16	1574000	1583000	9000	5/1/2017
	Water	-45.45				
	Sewer	-126.99				
	Meter Charge	-20.61				
	Total	-193.05				
0200005	5.0005 RIVER VILLAGE OWNERS ASSRV	1-05 17-20	1538000	1543000	5000	5/1/2017
	Water	-25.25				
	Sewer	-100.63				
	Meter Charge	-20.61				
	Total	-146.49				
0200006	5.0006 RIVER VILLAGE OWNERS ASSRV	1-06 21-24	1751000	1754000	3000	5/1/2017
	Water	-15.15				
	Sewer	-87.45				
	Meter Charge	-20.61				
	Total	-123.21				
0200007	5.0007 RIVER VILLAGE OWNERS ASSRV	1-07 25-28	1503000	1510000	7000	5/1/2017
	Water	-35.35				
	Sewer	-113.81				
	Meter Charge	-20.61				
	Total	-169.77				
0200008	5.0008 RIVER VILLAGE OWNERS ASSRV	1-08 29-32	1573000	1581000	8000	5/1/2017
	Water	-40.40				
	Sewer	-120.40				
	Meter Charge	-20.61				
	Total	-181.41				
0200009	5.0009 RIVER VILLAGE OWNERS ASSRV	1-09 33-36	1409000	1416000	7000	5/1/2017
	Water	-35.35				
	Sewer	-113.81				
	Meter Charge	-20.61				
	Total	-169.77				

Attachments No. 12 and No. 13

**The Manwalamink Water Company**  
2016 Salaries and Wages

Attachment No. 12

Title	Payroll Period	Med Ins. Allowance	Vehicle Allowance	Hourly Rate	Regular Hours	Overtime Rate	Overtime Hours	2016 Salary	50% Allocated to Sewer Co.	Final 2016 Salary
<b>Operating Labor Salaries &amp; Wages</b>										
Manager	Jan - Mar 16			\$41.92	592			\$24,818		
	Apr - Dec 16	3134.13	\$1,200	\$43.18	1488			\$68,586		
					<u>2080</u>			<u>\$93,404</u>	\$46,702	\$46,702
Field Technician 1	Jan - Mar 16			\$27.60	592	\$41.40		\$16,339		
	Apr - Dec 16			\$28.43	1488	\$42.65	3	\$42,432		
					<u>2080</u>			<u>\$58,771</u>	\$29,385	\$29,385
Field Technician 2	Jan - Sep 16			\$15.00	1639.5	\$22.50	10.5	\$24,829		
	Oct - Dec 13			\$16.00	440	\$24.00	0.5	\$7,052		
					<u>2079.5</u>			<u>\$31,881</u>	\$15,940	\$15,940
<b>Net Change in payroll accrual</b>										
						\$5,350				
						\$7,578				
						<u>\$2,228</u>		\$2,228	\$1,114	\$1,114
						\$9,860				
						\$11,468				
						<u>\$1,608</u>		\$1,608	\$804	\$804
<b>Total Operating Labor</b>								<u>\$187,892</u>	<u>\$93,946</u>	<u>\$93,946</u>
<b>General Office Salaries</b>										
		Med Ins Allowance	Salary	Total per annum	Regular Hours					
Accounting/Treasury		398	\$47,513	\$47,911	1,040			\$47,911	\$23,956	\$23,956
Administration/clerical			\$23,104	\$23,104	1,040			\$23,104	\$11,552	\$11,552
<b>Net Change in payroll accrual</b>										
						\$1,905				
						\$2,644				
						<u>\$739</u>		\$739	\$370	\$370
						\$7,818				
						\$11,044				
						<u>\$3,226</u>		\$3,226	\$1,613	\$1,613
<b>Total General Office Salaries</b>								<u>\$74,980</u>	<u>\$37,490</u>	<u>\$37,490</u>
<b>Officers &amp; Director Salaries</b>										
		Med Ins Allowance	Salary	Total per annum						
Officer - Assistant Secretary			\$21,008	\$21,008				\$21,008	\$10,504	\$10,504
Officer - New Hire (Asst Sec replacement)			\$2,828	\$2,828				\$2,828	\$1,414	\$1,414
Officer/Director - Chairman		\$21,008	\$21,008	\$42,016				\$42,016	\$21,008	\$21,008
<b>Net Change in payroll accrual</b>										
						\$1,270				
						\$2,322				
						<u>\$1,052</u>		\$1,052	\$526	\$526
<b>Total Officers &amp; Director Salaries</b>								<u>\$66,904</u>	<u>\$33,452</u>	<u>\$33,452</u>
<b>Total 2016 Salaries &amp; Wages (Per Books)</b>								<u>\$329,776</u>	<u>\$164,888</u>	<u>\$164,888</u>

**The Manwalamink Water Company**  
**Annualized 2017 Salaries and Wages at current Pay rates**

Attachment No. 13

Title	Payroll Period	Med Ins. Allowance	Vehicle Allowance	Hourly Rate	Regular Hours	Overtime Rate	Overtime Hours	2017 Salary	50% Allocated to Sewer Co.	Final 2017 Salary
<b><u>Operating Labor</u></b>										
Manager	Jan - Dec 17	\$23,788	\$1,200	\$44.48	2080			\$117,506	\$58,753	\$58,753
Field Technician 1	Jan - Dec 17			\$29.28	2080			\$60,902	\$30,451	\$30,451
Field Technician 2	Jan - Dec 17			\$16.50	2080	\$24.75	27	\$34,988	\$17,494	\$17,494
Payroll accrual @ 12/31/2017										
Manager				\$44.48	5.72			\$254		
Field Technician 1				\$29.28	5.72			\$167		
Field Technician 2				\$16.50	5.72			\$94		
								<u>\$516</u>	\$258	\$258
Total Operating Labor								<u>\$213,913</u>	<u>\$106,957</u>	<u>\$106,957</u>
<b><u>General Office Salaries</u></b>										
		Med Ins. Allowance								
Accounting/Treasury	Jan - Dec 17	\$5,240		\$47.65	1040			\$54,796	\$27,398	\$27,398
Administration/clerical	Jan - Dec 17			\$23.07	1040			\$23,993	\$11,996	\$11,996
Payroll accrual @ 12/31/2017										
Accounting/Treasury				\$47.65	2.86			\$136		
Administration/clerical				\$23.07	2.86			\$66		
								<u>\$202</u>	\$101	\$101
Total General Office Salaries								<u>\$78,991</u>	<u>\$39,496</u>	<u>\$39,496</u>
<b><u>Officers &amp; Director Salaries</u></b>										
		Med Ins. Allowance	Salary	Total per annum						
Officer - Assistant Secretary			\$21,008	\$21,008				\$21,008	\$10,504	\$10,504
Officer/Director - Chairman		\$23,000	\$21,008	\$44,008				\$44,008	\$22,004	\$22,004
		<u>\$23,000</u>	<u>\$42,016</u>	<u>\$65,016</u>						
Payroll accrual @ 12/31/2017 (42,016 x .0027 day = \$114)								\$114	\$57	\$57
Total Officers & Director Salaries								<u>\$65,130</u>	<u>\$32,565</u>	<u>\$32,565</u>
<b>Salaries &amp; Wages at current pay rates</b>								<u>\$358,034</u>	<u>\$179,017</u>	<u>\$179,017</u>

Note:

The salaries at current pay rates include the accrual for the 365th day, which is reflected in the 2085.72 hours per year. Overtime hours are based on 2016 actual 14 hours plus 13 overtime hours incurred in January 2017.

5/19/2017

Manwalamink Water & Sewer Companies  
 Ft Deputy Office Building Expenses for year 2016

Real Estate Taxes	19,637	
Insurance	23,650	
Pest Control/Fire Alarm	1,207	
Maintenance	13,115	
Utilities	16,763	
Cleaning	<u>4,887</u>	79,259
Rental Income from Tenants		
- Shawnee Common Corp (SCC)	48,000	
- Kirkwood & Sons (K&S)	<u>11,700</u>	-59,700
Expenses Reimbursed by SCC		
- Maintenance/Pest Control	4,413	
- Utilities	8,357	
- Cleaning	<u>1,004</u>	-13,774
Net Expenses		<u>5,785</u>
50% shared expense to Sewer Co		-2,892
50% shared expense to Water Co.		<u>2,893</u>

RECEIVED

MAY 25 2017

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

MANWALAMINK WATER COMPANY  
Form 1120S  
Tax Year 2016



Form **8879-S**

**IRS e-file signature Authorization for Form 1120S**

OMB No. 1545-0123

▶ Don't send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at [www.irs.gov/form8879s](http://www.irs.gov/form8879s).

**2016**

Department of the Treasury  
Internal Revenue Service

For calendar year 2016, or tax year beginning 2016, and ending 20

Name of corporation

Employer identification number

**MANWALAMINK WATER COMPANY**

**Part I Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	419,958.
2	Gross profit (Form 1120S, line 3)	2	419,958.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	18,987.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	18,987.

**Part II Declaration and Signature Authorization of Officer** (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2016 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize REGAN LEVIN BLOSS BROWN & SAVCHAK to enter my PIN  as my signature  
ERO firm name don't enter all zeros  
 on the corporation's 2016 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2016 electronically filed income tax return.

Officer's signature ▶ *Robert Shabely* Date ▶ 02/04/2017 Title ▶ CHAIRMAN/CEO

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 02/04/2017

**ERO Must Retain This Form - See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2016)

Form **1120S**

**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

**2016**

Department of the Treasury  
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2016 or tax year beginning 2016, ending 20

<b>A</b> S election effective date 08/12/2005	Name MANWALAMINK WATER COMPANY	<b>D</b> Employer identification number
<b>B</b> Business activity code number (see instructions) 221300	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 48	<b>E</b> Date incorporated 12/05/1904
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>	City or town, state or province, country, and ZIP or foreign postal code SHAWNEE-ON-DELAWARE, PA 18356	<b>F</b> Total assets (see instructions) \$ 2,105,608.

**G** Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed

**H** Check if: (1)  Final return (2)  Name change (3)  Address change  
(4)  Amended return (5)  S election termination or revocation

**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . **5**

**Caution:** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	419,958.	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a . . . . .	<b>1c</b>		419,958.
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		419,958. ✓
	<b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	<b>4</b>		
<b>Deductions (see instructions for limitations)</b>	<b>5</b> Other income (loss) (see instructions - attach statement) (40,000 + 77,000) SEE STATEMENT 1 . . . . .	<b>5</b>		117,000.
	<b>6</b> Total income (loss). Add lines 3 through 5 . . . . .	<b>6</b>		536,958.
	<b>7</b> Compensation of officers (see instructions - attach Form 1125-E) . . . . .	<b>7</b>		
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b>		164,890. ✓
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b>		25,203.
	<b>10</b> Bad debts . . . . .	<b>10</b>		1,771. ✓
	<b>11</b> Rents . . . . .	<b>11</b>		
	<b>12</b> Taxes and licenses . . . . .	<b>12</b>	SEE STATEMENT 2	18,613. ✓
	<b>13</b> Interest . . . . .	<b>13</b>		
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) <i>By Reg. 1.171-7</i> . . . . .	<b>14</b>		185,666.
	<b>15</b> Depletion (Do not deduct oil and gas depletion.) . . . . .	<b>15</b>		
	<b>16</b> Advertising . . . . .	<b>16</b>		
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b>		
	<b>18</b> Employee benefit programs . . . . .	<b>18</b>		21,738. ✓
	<b>19</b> Other deductions (attach statement) . . . . .	<b>19</b>	SEE STATEMENT 2	100,090.
<b>20</b> Total deductions. Add lines 7 through 19 . . . . .	<b>20</b>		517,971.	
<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6 . . . . .	<b>21</b>		18,987. ✓	
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>		
	<b>23a</b> 2016 estimated tax payments and 2015 overpayment credited to 2016 . . . . .	<b>23a</b>		
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>		
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>		
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b>		
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . .	<b>24</b>		
	<b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>		
	<b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>		
<b>27</b> Enter amount from line 26 Credited to 2017 estimated tax . . . . .	<b>27</b>	Refunded		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** **CLIENT COPY** Signature of officer **ROBERT SHEBELSKY** Date **CHAIRMAN/CEO** Title

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name: **BRIAN T REGAN, CPA** Preparer's signature: \_\_\_\_\_ Date: **02/04/2017** Check  if self-employed PTIN: **P00371796**

Firm's name: **REGAN LEVIN BLOSS BROWN & SAVCHAK** Firm's EIN: **27-0641509**

Firm's address: **702 HAMILTON ST, SUITE 200 ALLENTOWN, PA 18101** Phone no: **610-434-7700**

For Paperwork Reduction Act Notice, see separate instructions. Form **1120S** (2016)

Schedule B Other Information (see instructions)

- 1 Check accounting method: a  Cash b  Accrual c  Other (specify) 

Yes	No
- 2 See the instructions and enter the: a Business activity  WATER SUPPLY b Product or service  WATER
- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation 

	X
--	---
- 4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below 

	X
--	---

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below 

	X
--	---

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? 

	X
--	---

 If "Yes," complete lines (i) and (ii) below.
  - (i) Total shares of restricted stock.
  - (ii) Total shares of non-restricted stock
- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? 

	X
--	---

 If "Yes," complete lines (i) and (ii) below.
  - (i) Total shares of stock outstanding at the end of the tax year
  - (ii) Total shares of stock outstanding if all instruments were executed
- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? 

	X
--	---
- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount 
 If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions).  \$ \_\_\_\_\_
- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ \_\_\_\_\_
- 10 Does the corporation satisfy both of the following conditions?
  - a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
  - b The corporation's total assets at the end of the tax year were less than \$250,000 

	X
--	---

 If "Yes," the corporation is not required to complete Schedules L and M-1.
- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? 

	X
--	---

 If "Yes," enter the amount of principal reduction \$ \_\_\_\_\_
- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions. 

	X
--	---
- 13a Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? 

	X
--	---
- b If "Yes," did the corporation file or will it file required Forms 1099? 

	X
--	---

Schedule K Shareholders' Pro Rata Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) . . . . .	1 18,987.
	2 Net rental real estate income (loss) (attach Form 8825) . . . . .	2
	3a Other gross rental income (loss) . . . . .	3a
	b Expenses from other rental activities (attach statement) . . . . .	3b
	c Other net rental income (loss). Subtract line 3b from line 3a. . . . .	3c
	4 Interest income . . . . .	4
	5 Dividends: a Ordinary dividends . . . . .	5a
	b Qualified dividends . . . . .	5b
	6 Royalties . . . . .	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	8a
	b Collectibles (28%) gain (loss) . . . . .	8b
	c Unrecaptured section 1250 gain (attach statement) . . . . .	8c
	9 Net section 1231 gain (loss) (attach Form 4797) . . . . .	9
	10 Other income (loss) (see instructions) . . . . . Type ▶	10
	11 Section 179 deduction (attach Form 4562) . . . . .	11
	12a Charitable contributions . . . . .	12a
	b Investment interest expense . . . . .	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)
	d Other deductions (see instructions) . . . . . Type ▶	12d
Credits	13a Low-income housing credit (section 42(j)(5)) . . . . .	13a
	b Low-income housing credit (other) . . . . .	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) . . . . .	13c
	d Other rental real estate credits (see instructions) . . . . . Type ▶	13d
	e Other rental credits (see instructions) . . . . . Type ▶	13e
	f Biofuel producer credit (attach Form 6478) . . . . .	13f
	g Other credits (see instructions) . . . . . Type ▶	13g
Foreign Transactions	14a Name of country or U.S. possession ▶	
	b Gross income from all sources . . . . .	14b
	c Gross income sourced at shareholder level . . . . .	14c
	Foreign gross income sourced at corporate level	
	d Passive category . . . . .	14d
	e General category . . . . .	14e
	f Other (attach statement) . . . . .	14f
	Deductions allocated and apportioned at shareholder level	
	g Interest expense . . . . .	14g
	h Other . . . . .	14h
	Deductions allocated and apportioned at corporate level to foreign source income	
	i Passive category . . . . .	14i
	j General category . . . . .	14j
k Other (attach statement) . . . . .	14k	
Other information		
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
m Reduction in taxes available for credit (attach statement) . . . . .	14m	
n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment . . . . . STMT. 3.	15a 20,304.
	b Adjusted gain or loss . . . . .	15b
	c Depletion (other than oil and gas) . . . . .	15c
	d Oil, gas, and geothermal properties - gross income . . . . .	15d
	e Oil, gas, and geothermal properties - deductions . . . . .	15e
	f Other AMT items (attach statement) . . . . .	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income . . . . .	16a
	b Other tax-exempt income . . . . .	16b
	c Nondeductible expenses . . . . .	16c
	d Distributions (attach statement if required) (see instructions) . . . . .	16d
	e Repayment of loans from shareholders . . . . .	16e

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17a Investment income . . . . .	17a	
	b Investment expenses . . . . .	17b	
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	18,987.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		369,082.	24,791.	474,977. ✓
2a	Trade notes and accounts receivable . . . . .	26,102.			
b	Less allowance for bad debts . . . . .	( )	26,102. ( )		24,791. ✓
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .	STMT 4	22,899.		24,852. ✓
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets . . . . .	4,989,481.		4,889,169.	
b	Less accumulated depreciation . . . . .	( 3,247,864.)	1,741,617. ( 3,375,742.)		1,513,427. ✓
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .		67,561.		67,561. ✓
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	Total assets . . . . .		2,227,261.		2,105,608.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .		5,161.		9,906. ✓
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .	STMT 4	20,727.		22,678. ✓
19	Loans from shareholders . . . . .		694,912.		696,090. ✓
20	Mortgages, notes, bonds payable in 1 year or more . . . . .		21,590.		13,970. ✓
21	Other liabilities (attach statement) . . . . .				
22	Capital stock . . . . .				
23	Additional paid-in capital . . . . .		1,590,931.		1,590,931. ✓
24	Retained earnings . . . . .	STMT 4	-106,060.		-227,967. ✓
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock . . . . .	( )		( )	
27	Total liabilities and shareholders' equity . . . . .		2,227,261.		2,105,608.

Form 1120S (2016)

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books . . . . .	-121,907.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	57,789.
b	Travel and entertainment \$		7	Add lines 5 and 6 . . . . .	57,789.
	<b>SEE STATEMENT 5</b>	198,683.	8	Income (loss) (Schedule K, line 18). Line 4 less line 7 .	18,987.
4	Add lines 1 through 3 . . . . .	76,776.			

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year . . . . .	-1,455,359.	
2	Ordinary income from page 1, line 21 . . . . .	18,987.	
3	Other additions . . . . .		
4	Loss from page 1, line 21 . . . . .	( )	
5	Other reductions . . . . .	( )	
6	Combine lines 1 through 5 . . . . .	-1,436,372.	
7	Distributions other than dividend distributions . . . . .		
8	Balance at end of tax year. Subtract line 7 from line 6 .	-1,436,372.	

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2016**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Attachment  
Sequence No. **179**

Name(s) shown on return

Identifying number

**MANWALAMINK WATER COMPANY**

Business or activity to which this form relates

**GENERAL DEPRECIATION AND AMORTIZATION**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	98,370.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	18,987.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	27,498.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	149,464.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		27,496.	7.000	HY	200 DB	3,929.
d 10-year property						
e 15-year property		43,376.	15.000	HY	150 DB	2,169.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	2,606.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	185,666.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .									25		
26 Property used more than 50% in a qualified business use:											
2013 CHEVY SILV	10/10/2013	100. %	38,100.	19,050.	5	200 DBMQ	2,606.				
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . . .									28	2,606.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .									29		

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles) . . .												
31 Total commuting miles driven during the year . . . . .												
32 Total other personal (noncommuting) miles driven . . . . .												
33 Total miles driven during the year. Add lines 30 through 32 . . . . .												
34 Was the vehicle available for personal use during off-duty hours? . . . . .												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
36 Is another vehicle available for personal use? . . . . .												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
39 Do you treat all use of vehicles by employees as personal use? . . . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
43 Amortization of costs that began before your 2016 tax year . . . . .				43	
44 Total. Add amounts in column (f). See the instructions for where to report . . . . .				44	



## 2016 Depreciation

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current -yr 179 expense	Current-year depreciation
WATER COLLECTION SYS	04/01/1971	163,273.	100.			163,273.	163,273.	163,273.	S/L	S/L	40.000				
PURIFICATION SYSTEM	04/01/1971	8,317.	100.			8,317.	8,317.	8,317.	S/L	S/L	10.000				
PUMPING SYSTEM	04/04/1971	29,817.	100.			29,817.	29,817.	29,817.	S/L	S/L	31.000				
DISTRIBUTION SYSTEMS	04/04/1971	96,066.	100.			96,066.	96,066.	96,066.	S/L	S/L	40.000				
EQUIPMENT 1983	03/01/1982	1,223.	100.			1,223.	1,223.	1,223.	DB	PRE		5			
PUBLIC UTILITY PROP	03/04/1982	48,731.	100.			48,731.	48,731.	48,731.	DB	PRE		15			
PUBLIC UTILITY PROP	03/01/1984	16,007.	100.			16,007.	16,007.	16,007.	DB	PRE		15			
PUBLIC UTILITY PROP	03/01/1985	1,537.	100.			1,537.	1,537.	1,537.	DB	PRE		18			
PUBLIC UTILITY PROP	07/01/1985	176,334.	100.			176,334.	176,334.	176,334.	DB	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	14,509.	100.			14,509.	14,509.	14,509.	DB	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	10,571.	100.			10,571.	10,571.	10,571.	DB	PRE		15			
PUBLIC UTILITY PROP	10/01/1987	1,563.	100.			1,563.	1,563.	1,563.	150 DB	HY			15		
PUBLIC UTILITY PROP	03/01/1989	56,727.	100.			56,727.	56,727.	56,727.	150 DB	MQ			20		
ELECTRIC EQUIP	03/01/1990	190.	100.			190.	190.	190.	200 DB	HY			7		
METERS	10/01/1992	149,673.	100.			149,673.	149,673.	149,673.	150 DB	HY			20		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	100.			333.	333.	333.	200 DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1996	23,952.	100.			23,952.	23,222.	23,756.	150 DB	HY			20		534.
RT BOOSTER PUMP	03/01/1990	2,409.	100.			2,409.	2,409.	2,409.	200 DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1997	4,401.	100.			4,401.	4,068.	4,264.	150 DB	HY			20		196.
WATER TREATMENT BLDG	10/01/1997	21,330.	100.			21,330.	19,735.	20,687.	150 DB	HY			20		952.
NEW WELL #2-ADDITION	03/01/1990	4,024.	100.			4,024.	4,024.	4,024.	200 DB	HY			7		
WATER TREATMENT BLDG	10/01/1998	880.	100.			880.	772.	811.	150 DB	HY			20		39.
JOHN DEERE TRACTOR	09/30/1999	18,399.	100.			18,399.	17,934.	17,934.	200 DB	HY			7		
CONSTRUCTION TRAILER	09/30/1999	2,697.	100.			2,697.	2,697.	2,697.	200 DB	HY			5		
WELL ADDITION	10/01/2000	5,527.	100.			5,527.	4,368.	4,615.	150 DB	HY			20		247.
WELL #1 ADDTNS	10/01/2001	9,634.	100.			9,634.	7,171.	7,601.	150 DB	HY			20		436.
WELL - STOUTHOF	04/08/2002	8,475.	100.			8,475.	2,995.	3,212.	S/L	MM			39		217.
SOFTWARE	09/27/2002	3,705.	100.			3,705.	3,612.	3,612.	200 DB	HY			3		
COMPUTER	11/19/2002	805.	100.		242.	563.	548.	548.	200 DB	HY			5		
BOOSTER PUMP	07/31/2002	3,788.	100.			3,788.	1,313.	1,410.	S/L	MM			39		97.
PUMP EQUIP - BLOWER	06/25/2003	1,445.	100.		723.	722.	693.	693.	200 DB	HY			7		
12 METERS	04/02/2003	1,441.	100.		432.	1,009.	971.	971.	200 DB	HY			7		
6 METERS	04/25/2003	860.	100.			860.	828.	828.	200 DB	HY			7		
12 METERS	09/03/2003	1,461.	100.		731.	730.	702.	702.	200 DB	HY			7		
6 METERS	10/10/2003	900.	100.		450.	450.	432.	432.	200 DB	HY			7		
6 METERS	10/27/2003	1,246.	100.		623.	623.	601.	601.	200 DB	HY			7		
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired

## 2016 Depreciation

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current -yr 179 expense	Current-year depreciation
12 METERS	01/14/2004	1,121.	100.		561.	560.	560.	560.	200 DB	HY			7		
SH. INN METER	12/01/2003	3,810.	100.		1,905.	1,905.	1,833.	1,833.	200 DB	HY			7		
STP SURGE SUPPRESS	07/25/2003	1,773.	100.		887.	886.	854.	854.	200 DB	HY			7		
METROPRO SOFTWARE	05/20/2003	3,788.	100.		1,894.	1,894.	1,891.	1,891.	200 DB	HY			3		
I-NHANCE 5000 PROGM	12/15/2003	2,500.	100.		1,250.	1,250.	1,199.	1,199.	200 DB	HY			3		
CIRCUIT BREAKERS	09/27/2004	3,606.	100.		1,803.	1,803.	1,707.	1,707.	200 DB	HY			7		
PUMP	05/21/2004	1,342.	100.		671.	671.	646.	646.	200 DB	HY			10		
DRILL-MX60	05/20/2004	1,382.	100.		691.	691.	640.	640.	200 DB	HY			5		
METER	04/30/2004	11,306.	100.		5,653.	5,653.	3,435.	3,687.	150 DB	HY			20		252.
ELECTRIC BLOWER-PLAN	09/30/2004	2,931.	100.		1,466.	1,465.	1,388.	1,388.	200 DB	HY			7		
SOFTWARE	06/30/2004	575.	100.			575.	503.	503.	200 DB	HY			3		
METERS	12/31/2004	3,238.	100.		1,619.	1,619.	1,039.	1,111.	150 DB	HY			20		72.
12 WATER METERS	04/20/2005	1,056.	100.			1,056.	1,056.	1,056.	200 DB	HY			7		
6 WATER METERS	06/09/2005	538.	100.			538.	538.	538.	200 DB	HY			7		
FONT DEPUY	08/12/2005	298,054.	100.			298,054.	298,054.	298,054.	S/L	MM			39		
DISTRIBUTION MA	08/12/2005	129,895.	100.			129,895.	114,741.	114,741.	200 DB	HY			5		
COMPUTERS	12/01/2005	2,898.	100.			2,898.	2,560.	2,560.	200 DB	HY			5		
META	12/01/2005	1,200.	100.			1,200.	1,059.	1,059.	200 DB	HY			5		
VEHICLES/REPAIRS	03/01/1999	53,598.	100.			53,598.	53,598.	53,598.	200 DB	HY			5		
METERS	06/30/2006	1,939.	100.			1,939.	1,938.	1,938.	200 DB	HY			7		
WATERLINE-WORHTGTON	06/30/2006	9,400.	100.			9,400.	6,349.	6,905.	150 DB	HY			15		556.
CONTROL PANEL SOFTWA	06/01/2008	23,162.	100.			23,162.	23,162.	23,162.	200 DB	HY			3		
TREATMENT PLANT	04/01/1997	3,008,255.	100.			3,008,255.	2,792,079.	2,926,277.	150 DB	HY			20		134,198.
2008 GMC TRUCK	06/30/2008	34,214.	100.			34,214.	34,213.	34,213.	200 DB	HY			5		
WELL #6 PUMP & MOTOR	05/29/2009	15,494.	100.		7,747.	7,747.	7,402.	7,747.	200 DB	HY			7		345.
WELL#5 CHLORINE TANK	09/03/2009	53,291.	100.		26,646.	26,645.	25,456.	26,644.	200 DB	HY			7		1,186.
SENSUS METER READING	08/27/2010	28,145.	100.		14,073.	14,072.	12,188.	13,445.	200 DB	HY			7		1,257.
WELL#5 PUMP/MTR REPL	06/02/2011	8,433.	100.		8,433.				200 DB	HY			7		
27 SMRTPT COUPLERS	01/03/2011	2,835.	100.		2,835.				200 DB	HY			7		
4 PIT HOURLY READ	02/21/2011	500.	100.		500.				200 DB	HY			7		
54 COUPLERS & 13 PRT	01/28/2011	7,672.	100.		7,672.				200 DB	HY			7		
54 COUPLERS & 12 PRT	03/21/2011	7,518.	100.		7,518.				200 DB	HY			7		
54 SMRTPT M2 PRTS	05/13/2011	8,316.	100.		8,316.				200 DB	HY			7		
27 SMRTPT PRTS	07/25/2011	4,158.	100.		4,158.				200 DB	HY			7		
12 CPLRS & 10 PRTS	11/23/2011	2,800.	100.		2,800.				200 DB	HY			7		
SMARTPOINT COUPLER	09/18/2012	16,328.	100.		8,164.	8,164.	5,614.	6,343.	200 DB	HY			7		729.
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired

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## 2016 Alternative Minimum Tax Depreciation

Description of Property											
GENERAL DEPRECIATION AND AMORTIZATION											
Asset description	Date Placed in Service	AMT basis for depreciation	AMT accumulated depreciation	AMT method	AMT convention	AMT life	AMT depreciation deduction	Regular depreciation deduction	Post-86 depreciation adjustment	Leased pers. prop. preference	Real property preference
WATER COLLECTION SYS	04/01/1971	163,273.			S/L						
PURIFICATION SYSTEM	04/01/1971	8,317.			S/L						
PUMPING SYSTEM	04/04/1971	29,817.			S/L						
DISTRIBUTION SYSTEMS	04/04/1971	96,066.			S/L						
EQUIPMENT 1983	03/01/1982	1,223.			PRE						
PUBLIC UTILITY PROP	03/04/1982	48,731.			PRE						
PUBLIC UTILITY PROP	03/01/1984	16,007.			PRE	15.000					
PUBLIC UTILITY PROP	03/01/1985	1,537.			PRE	18.000					
PUBLIC UTILITY PROP	07/01/1985	176,334.	176,334.	SL	PRE						
PUBLIC UTILITY PROP	04/01/1986	14,509.	14,509.	SL	PRE						
PUBLIC UTILITY PROP	04/01/1986	10,571.			PRE						
PUBLIC UTILITY PROP	10/01/1987	1,563.	680.	SL	HY	20.000					
PUBLIC UTILITY PROP	03/01/1989	56,727.	19,056.		MQ	25.000					
ELECTRIC EQUIP	03/01/1990	190.	165.	150 DB	HY	25.000					
METERS	10/01/1992	149,673.	78,755.	SL	HY	25.000	5,987.		-5,987.		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	333.	150 DB	HY	7.000					
NEUTRALIZATION SYSTE	10/01/1996	23,952.	13,553.	150 DB	HY	25.000	858.	534.	-324.		
RT BOOSTER PUMP	03/01/1990	2,409.	2,409.	150 DB	HY	10.000					
NEUTRALIZATION SYSTE	10/01/1997	4,401.	2,528.	150 DB	HY	25.000	158.	196.	38.		
WATER TREATMENT BLDG	10/01/1997	21,330.	12,233.	150 DB	HY	25.000	764.	952.	188.		
NEW WELL #2-ADDITION	03/01/1990	4,024.	4,024.	150 DB	HY	10.000					
WATER TREATMENT BLDG	10/01/1998	880.	522.	150 DB	HY	25.000	32.	39.	7.		
JOHN DEERE TRACTOR	09/30/1999	18,399.	14,899.	150 DB	HY	7.000					
CONSTRUCTION TRAILER	09/30/1999	2,697.	1,604.	150 DB	HY	5.000					
WELL ADDITION	10/01/2000	5,527.	4,173.	150 DB	HY	20.000	247.	247.			
WELL #1 ADDTNS	10/01/2001	9,634.	7,171.	150 DB	HY	20.000	430.	430.			
WELL - STOUTHOFF	04/08/2002	8,475.	3,011.	SL	MM	39.000	217.	217.			
SOFTWARE	09/27/2002	3,705.	3,692.	150 DB	HY	3.000					
COMPUTER	11/19/2002	563.	548.	200 DB	HY	5.000					
BOOSTER PUMP	07/31/2002	3,788.	1,321.	SL	MM	39.000	97.	97.			
PUMP EQUIP - BLOWER	06/25/2003	722.	693.	200 DB	HY	7.000					
12 METERS	04/02/2003	1,009.	971.	200 DB	HY	7.000					
6 METERS	04/25/2003	860.	837.	150 DB	HY	7.000					
12 METERS	09/03/2003	730.	702.	200 DB	HY	7.000					
6 METERS	10/10/2003	450.	432.	200 DB	HY	7.000					
6 METERS	10/27/2003	623.	601.	200 DB	HY	7.000					
12 METERS	01/14/2004	560.	560.	200 DB	HY	7.000					
Less: Retired Assets											
<b>TOTALS</b>											

Attachment No. 2 (page 15 of 21)

## 2016 Alternative Minimum Tax Depreciation

Description of Property											
GENERAL DEPRECIATION AND AMORTIZATION											
Asset description	Date Placed in Service	AMT basis for depreciation	AMT accumulated depreciation	AMT method	AMT convention	AMT life	AMT depreciation deduction	Regular depreciation deduction	Post-86 depreciation adjustment	Leased pers. prop. preference	Real property preference
SH. INN METER	12/01/2003	1,905.	1,833.	200 DB	HY	7.000					
STP SURGE SUPPRESS	07/25/2003	886.	854.	200 DB	HY	7.000					
METROPRO SOFTWARE	05/20/2003	1,894.	1,891.	200 DB	HY	3.000					
I-NHANCE 5000 PROGM	12/15/2003	1,250.	1,199.	200 DB	HY	3.000					
CIRCUIT BREAKERS	09/27/2004	1,803.	1,707.	200 DB	HY	7.000					
PUMP	05/21/2004	671.	646.	200 DB	HY	10.000					
DRILL-MX60	05/20/2004	691.	640.	200 DB	HY	5.000					
METER	04/30/2004	5,653.	3,435.	150 DB	HY	20.000	252.	252.			
ELECTRIC BLOWER-PLAN	09/30/2004	1,465.	1,388.	200 DB	HY	7.000					
SOFTWARE	06/30/2004	575.	566.	150 DB	HY	3.000					
METERS	12/31/2004	1,619.	1,039.	150 DB	HY	20.000	72.	72.			
12 WATER METERS	04/20/2005	1,056.	1,056.	150 DB	HY	7.000					
6 WATER METERS	06/09/2005	538.	538.	150 DB	HY	7.000					
FONT DEPUY	08/12/2005	298,054.	25,792.	SL	MM	39.000					
DISTRIBUTION MA	08/12/2005	129,895.	118,529.	150 DB	HY	5.000					
COMPUTERS	12/01/2005	2,898.	2,644.	150 DB	HY	5.000					
META	12/01/2005	1,200.	1,095.	150 DB	HY	5.000					
VEHICLES/REPAIRS	03/01/1999	53,598.	53,598.	150 DB	HY	5.000					
METERS	06/30/2006	1,939.	1,939.	150 DB	HY	7.000					
WATERLINE-WORHTGTON	06/30/2006	9,400.	6,349.	150 DB	HY	15.000	556.	556.			
CONTROL PANEL SOFTWA	06/01/2008	23,162.			HY	3.000					
TREATMENT PLANT	04/01/1997	3,008,255.	1,732,902.	150 DB	HY	25.000	107,816.	134,198.	26,382.		
2008 GMC TRUCK	06/30/2008	34,214.	34,214.	150 DB	HY	5.000					
WELL #6 PUMP & MOTOR	05/29/2009	7,747.	7,402.	200 DB	HY	7.000	345.	345.			
WELL#5 CHLORINE TANK	09/03/2009	26,645.	25,456.	200 DB	HY	7.000	1,188.	1,188.			
SENSUS METER READING	08/27/2010	14,072.	12,188.	200 DB	HY	7.000	1,257.	1,257.			
SMARTPOINT COUPLER	09/18/2012	8,164.	5,614.	200 DB	HY	7.000	729.	729.			
WELL #3 REHAB	08/22/2013	9,339.	5,084.	200 DB	MQ	7.000	1,216.	1,216.			
VALVE ON WATER MAIN	10/03/2013	3,630.	1,844.	200 DB	MQ	7.000	510.	510.			
RVIIB WATR METER REP	01/15/2013	1,644.	1,015.	200 DB	MQ	7.000	180.	180.			
2013 CHEVY SILVERADO	10/10/2013	19,050.	12,535.	200 DB	MQ	5.000	2,606.	2,606.			
IPERL METERS - 96	01/31/2014	6,533.	2,534.	200 DB	HY	7.000	1,143.	1,143.			
SMARTPOINT COUPLER	01/31/2014	4,451.	1,726.	200 DB	HY	7.000	778.	778.			
VALVE PIT EQUIPMENT	11/10/2015	4,074.	582.	200 DB	HY	7.000	998.	998.			
WELL #2 PUMP & MOTOR	01/29/2015	4,219.	603.	200 DB	HY	7.000	1,033.	1,033.			
SMARTPOINT M2 - PIT	03/27/2015	2,000.	286.	200 DB	HY	7.000	490.	490.			
2003 FORD F550XL	08/10/2015	3,635.	727.	200 DB	HY	5.000	1,163.	1,163.			
Less: Retired Assets											
<b>TOTALS</b>											

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## 2016 Depreciation

STATE DEPRECIATION DETAIL - NON ADOPTING

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current-yr 179 expense	Current-year depreciation
WATER COLLECTION SYS	04/01/1971	163,273.	100.			163,273.	163,273.	163,273.	S/L	S/L	40.000				
PURIFICATION SYSTEM	04/01/1971	8,317.	100.			8,317.	8,317.	8,317.	S/L	S/L	10.000				
PUMPING SYSTEM	04/04/1971	29,817.	100.			29,817.	28,842.	28,842.	S/L	S/L	31.000				
DISTRIBUTION SYSTEMS	04/04/1971	96,066.	100.			96,066.	91,690.	91,690.	S/L	S/L	40.000				
EQUIPMENT 1983	03/01/1982	1,223.	100.			1,223.	1,223.	1,223.	PRE	PRE		5			
PUBLIC UTILITY PROP	03/04/1982	48,731.	100.			48,731.	48,711.	48,711.	PRE	PRE		15			
PUBLIC UTILITY PROP	03/01/1984	16,007.	100.			16,007.	16,007.	16,007.	PRE	PRE		15			
PUBLIC UTILITY PROP	03/01/1985	1,537.	100.			1,537.	1,537.	1,537.	PRE	PRE		18			
PUBLIC UTILITY PROP	07/01/1985	176,334.	100.			176,334.	176,334.	176,334.	PRE	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	14,509.	100.			14,509.	14,509.	14,509.	PRE	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	10,571.	100.			10,571.	10,571.	10,571.	PRE	PRE		15			
PUBLIC UTILITY PROP	10/01/1987	1,563.	100.			1,563.	1,563.	1,563.	150DB	HY			15		
PUBLIC UTILITY PROP	03/01/1989	56,727.	100.			56,727.	56,727.	56,727.	150DB	MQ			20		
ELECTRIC EQUIP	03/01/1990	190.	100.			190.	17,918.	17,918.	200DB	HY			7		
METERS	10/01/1992	149,673.	100.			149,673.	148,405.	148,405.	150DB	HY			20		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	100.			333.	6,500.	6,500.	200DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1996	23,952.	100.			23,952.	23,222.	23,756.	150DB	HY			20		534.
RT BOOSTER PUMP	03/01/1990	2,409.	100.			2,409.	3,797.	3,797.	200DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1997	4,401.	100.			4,401.	4,068.	4,264.	150DB	HY			20		196.
WATER TREATMENT BLDG	10/01/1997	21,330.	100.			21,330.	19,735.	20,687.	150DB	HY			20		952.
NEW WELL #2-ADDITION	03/01/1990	4,024.	100.			4,024.	2,744.	2,744.	200DB	HY			7		
WATER TREATMENT BLDG	10/01/1998	880.	100.			880.	772.	811.	150DB	HY			20		39.
JOHN DEERE TRACTOR	09/30/1999	18,399.	100.			18,399.	17,934.	17,934.	200DB	HY			7		
CONSTRUCTION TRAILER	09/30/1999	2,697.	100.			2,697.	2,697.	2,697.	200DB	HY			5		
WELL ADDITION	10/01/2000	5,527.	100.			5,527.	4,368.	4,615.	150DB	HY			20		24.
WELL #1 ADDTNS	10/01/2001	9,634.	100.			9,634.	7,171.	7,601.	150DB	HY			20		430.
WELL - STOUTHOF	04/08/2002	8,475.	100.			8,475.	2,995.	3,212.	S/L	MM			39		217.
SOFTWARE	09/27/2002	3,705.	100.			3,705.	3,612.	3,612.	200DB	HY			3		
COMPUTER	11/19/2002	805.	100.			805.	46.	46.	200DB	HY			5		
BOOSTER PUMP	07/31/2002	3,788.	100.			3,788.	1,313.	1,410.	S/L	MM			39		97.
PUMP EQUIP - BLOWER	06/25/2003	1,445.	100.			1,445.	451.	451.	200DB	HY			7		
12 METERS	04/02/2003	1,441.	100.			1,441.	451.	451.	200DB	HY			7		
6 METERS	04/25/2003	860.	100.			860.	828.	828.	200DB	HY			7		
12 METERS	09/03/2003	1,461.	100.			1,461.	455.	455.	200DB	HY			7		
6 METERS	10/10/2003	900.	100.			900.	280.	280.	200DB	HY			7		
6 METERS	10/27/2003	1,246.	100.			1,246.	389.	389.	200DB	HY			7		
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired

## 2016 Depreciation

STATE DEPRECIATION DETAIL - NON ADOPTING

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current -yr 179 expense	Current-year depreciation
12 METERS	01/14/2004	1,121.	100.			1,121.	490.	490.	200DB	HY			7		
SH. INN METER	12/01/2003	3,810.	100.			3,810.	1,190.	1,190.	200DB	HY			7		
STP SURGE SUPPRESS	07/25/2003	1,773.	100.			1,773.	553.	553.	200DB	HY			7		
METROPRO SOFTWARE	05/20/2003	3,788.	100.			3,788.			200DB	HY			3		
I-NHANCE 5000 PROGM	12/15/2003	2,500.	100.			2,500.			200DB	HY			3		
CIRCUIT BREAKERS	09/27/2004	3,606.	100.			3,606.	1,577.	1,577.	200DB	HY			7		
PUMP	05/21/2004	1,342.	100.			1,342.	774.	774.	200DB	HY			10		
DRILL-MX60	05/20/2004	1,382.	100.			1,382.	398.	398.	200DB	HY			5		
METER	04/30/2004	11,306.	100.			11,306.	5,022.	5,526.	150DB	HY			20		50
ELECTRIC BLOWER-PLAN	09/30/2004	2,931.	100.			2,931.	1,282.	1,282.	200DB	HY			7		
SOFTWARE	06/30/2004	575.	100.			575.	503.	503.	200DB	HY			3		
METERS	12/31/2004	3,238.	100.			3,238.	1,436.	1,580.	150DB	HY			20		144.
12 WATER METERS	04/20/2005	1,056.	100.			1,056.	1,056.	1,056.	200DB	HY			7		
6 WATER METERS	06/09/2005	538.	100.			538.	538.	538.	200DB	HY			7		
FONT DEPUY	08/12/2005	298,054.	100.			298,054.	298,054.	298,054.	S/L	MM			39		
DISTRIBUTION MA	08/12/2005	129,895.	100.			129,895.	114,741.	114,741.	200DB	HY			5		
COMPUTERS	12/01/2005	2,898.	100.			2,898.	2,560.	2,560.	200DB	HY			5		
META	12/01/2005	1,200.	100.			1,200.	1,059.	1,059.	200DB	HY			5		
VEHICLES/REPAIRS	03/01/1999	53,598.	100.			53,598.	8,492.	8,492.	200DB	HY			5		
METERS	06/30/2006	1,939.	100.			1,939.	1,938.	1,938.	200DB	HY			7		
WATERLINE-WORHTGTON	06/30/2006	9,400.	100.			9,400.	6,349.	6,905.	150DB	HY			15		556.
CONTROL PANEL SOFTWA	06/01/2008	23,162.	100.			23,162.	23,162.	23,162.	200DB	HY			3		
TREATMENT PLANT	04/01/1997	3,008,255.	100.			3,008,255.	2,792,079.	2,926,277.	150DB	HY			20		134,198.
2008 GMC TRUCK	06/30/2008	34,214.	100.			34,214.	34,213.	34,213.	200DB	HY			5		
WELL #6 PUMP & MOTOR	05/29/2009	15,494.	100.			15,494.	14,803.	15,494.	200DB	HY			7		69
WELL#5 CHLORINE TANK	09/03/2009	53,291.	100.			53,291.	50,915.	53,291.	200DB	HY			7		2,376.
SENSUS METER READING	08/27/2010	28,145.	100.			28,145.	24,377.	26,890.	200DB	HY			7		2,513.
WELL#5 PUMP/MTR REPL	06/02/2011	8,433.	100.			8,433.	6,551.	7,303.	200DB	HY			7		752.
27 SMRTPT COUPLERS	01/03/2011	2,835.	100.			2,835.	2,202.	2,455.	200DB	HY			7		253.
4 PIT HOURLY READ	02/21/2011	500.	100.			500.	387.	432.	200DB	HY			7		45.
54 COUPLERS & 13 PRT	01/28/2011	7,672.	100.			7,672.	5,960.	6,644.	200DB	HY			7		684.
54 COUPLERS & 12 PRT	03/21/2011	7,518.	100.			7,518.	5,840.	6,511.	200DB	HY			7		671.
54 SMRTPT M2 PRTS	05/13/2011	8,316.	100.			8,316.	6,461.	7,203.	200DB	HY			7		742.
27 SMRTPT PRTS	07/25/2011	4,158.	100.			4,158.	3,229.	3,600.	200DB	HY			7		371.
12 CPLRS & 10 PRTS	11/23/2011	2,800.	100.			2,800.	2,176.	2,426.	200DB	HY			7		250.
SMARTPOINT COUPLER	09/18/2012	16,328.	100.			16,328.	11,227.	12,685.	200DB	HY			7		1,458.
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired



FORM 1120S, PAGE 1 DETAIL

=====

LINE 5 - OTHER INCOME

-----

OTHER INCOME - MANAGEMENT FEES  
DRY WELL RECEIPT

77,000.  
40,000.

TOTAL

-----  
117,000.  
=====

FORM 1120S, PAGE 1 DETAIL

LINE 12 - TAXES

TAXES AND LICENSES EXCLUDING INCOME TAXES

PAYROLL TAXES	13,428.
REAL ESTATE TAXES	5,194.
CAPITAL STOCK TAX	-9.
	-----
TOTAL	18,613.
	=====

LINE 19 - OTHER DEDUCTIONS

OTHER DEDUCTIONS	35,475.
OFFICE EXPENSE	15,720.
PROFESSIONAL FEES	2,500. ✓
TELEPHONE	3,389. ✓
ELECTRICITY	26,236. ✓
INSURANCE	16,770. ✓
	-----
TOTAL	100,090.
	=====

MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 3 DETAIL

SCH K, LINE 15A - POST-1986 DEPRECIATION ADJUSTMENT

POST-1986 DEPRECIATION ADJUSTMENT

20,304.

TOTAL

20,304.

FORM 1120S, PAGE 4 DETAIL - SCH L

	BEGINNING	ENDING
=====		
LINE 6 - OTHER CURRENT ASSETS		
-----		
OTHER PREPAIDS	310.	51.
DUE TO / FROM AFFILIATES	NONE	1,873.
PREPAID INSURANCE	9,810.	10,256.
PREPAID PROPERTY TAX	12,779.	12,672.
	-----	
TOTAL	22,899.	24,852.
	=====	
LINE 18 - OTHER CURRENT LIABILITIES		
-----		
ACCRUED PAYROLL WAGES	13,100.	17,530.
ACCRUED EXPESNE	2,500.	2,500.
PAYROLL TAXES PAYABLE	2,503.	2,648.
DUE TO OTHERS	2,624.	NONE
	-----	
TOTAL	20,727.	22,678.
	=====	
LINE 24 - RETAINED EARNINGS		
-----		
RETAINED EARNINGS	-106,060.	-227,967.
	-----	
TOTAL	-106,060.	-227,967.
	=====	

FORM 1120S, PAGE 5 DETAIL

SCH M-1, LINE 3 - EXPENSES ON BOOKS NOT IN RETURN

PRIOR YEAR WRITE-OFF OF DRY WELL

198,683.

TOTAL

198,683.



RECONCILIATION OF SCH M-2 ACCOUNTS TO SCH L RETAINED EARNINGS

	AAA	OAA	SUTIPT
M-2 ENDING BALANCES	-1,436,372.		
TOTAL SCHEDULE M-2 ENDING BALANCES			-1,436,372.
C CORP RETAINED EARNINGS			203,436.
CUMMULATIVE TAX VS BOOK DEPR & AMORT DIFFERENCE			965,114.
REVERSAL OF DEFERRED TAXES			180,749.
C/Y TAX VS BOOK DIFFERENCE			-140,894.
TOTAL RECONCILED ENDING M-2 BALANCES			-227,967.
SCHEDULE L ENDING RETAINED EARNINGS			-227,967.

SHAREHOLDER SUMMARY  
=====

SH. #	SHAREHOLDER NAME	BEGINNING SHARES	OWNERSHIP PERCENTAGE
-----	-----	-----	-----
1	ROBERT A SHEBELSKY	17.5000	17.500000000000
2	SUSAN Z SHEBELSKY	17.5000	17.500000000000
5	CHARLES W KIRKWOOD	15.0000	15.000000000000
6	VIRGINIA P KIRKWOOD	15.0000	15.000000000000
08	SHAWNEE TRUST	35.0000	35.000000000000

RECEIVED

MAY 25 2017

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

MANWALAMINK WATER COMPANY  
Form 1120S  
Tax Year 2015

Form **8879-S**

**IRS e-file Signature Authorization for Form 1120S**

OMB No. 1545-0123

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at [www.irs.gov/form8879s](http://www.irs.gov/form8879s).

**2015**

Department of the Treasury  
Internal Revenue Service

For calendar year 2015, or tax year beginning 2015, and ending 20

Name of corporation

Employer identification number

MANWALAMINK WATER COMPANY

**Part I Tax Return Information** (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	434,511.
2	Gross profit (Form 1120S, line 3)	2	434,511.
3	Ordinary business income (loss) (Form 1120S, line 21)	3	-156,324.
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	-157,899.

**Part II Declaration and Signature Authorization of Officer** (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2015 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize REGAN LEVIN BLOSS BROWN & SAVCHAK to enter my PIN  as my signature  
ERO firm name do not enter all zeros  
 on the corporation's 2015 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2015 electronically filed income tax return.

Officer's signature ▶ *Robert Shubeloff* Date ▶ 03/06/2016 Title ▶ CHAIRMAN/CEO

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.  4  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 03/08/2016

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2015)

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

2015

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2015 or tax year beginning 2015, ending 20

Header section containing: A S election effective date (08/12/2005), B Business activity code number (221300), C Check if Sch. M-3 attached, Name (MANWALAMINK WATER COMPANY), P.O. BOX 48, SHAWNEE-ON-DELAWARE, PA 18356, D Employer identification number, E Date incorporated (12/05/1904), F Total assets (2,227,261).

G Is the corporation electing to be an S corporation beginning with this tax year? Yes [ ] No [X]
H Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return, (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 5

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Table with 3 columns: Description, Line Number, Amount. Rows include: 1a Gross receipts or sales (434,511), 1b Returns and allowances, 1c Balance (434,511), 2 Cost of goods sold, 3 Gross profit (434,511), 4 Net gain (loss), 5 Other income (loss) (77,000), 6 Total income (loss) (511,511).

Table with 3 columns: Description, Line Number, Amount. Rows include: 7 Compensation of officers, 8 Salaries and wages (142,096), 9 Repairs and maintenance (14,992), 10 Bad debts (3,349), 11 Rents, 12 Taxes and licenses (17,512), 13 Interest, 14 Depreciation not claimed (172,466), 15 Depletion, 16 Advertising, 17 Pension, profit-sharing, etc., plans, 18 Employee benefit programs (32,176), 19 Other deductions (285,244), 20 Total deductions (667,835), 21 Ordinary business income (loss) (-156,324).

Table with 3 columns: Description, Line Number, Amount. Rows include: 22a Excess net passive income or LIFO recapture tax, 22b Tax from Schedule D, 22c Add lines 22a and 22b, 23a 2015 estimated tax payments and 2014 overpayment credited to 2015, 23b Tax deposited with Form 7004, 23c Credit for federal tax paid on fuels, 23d Add lines 23a through 23c, 24 Estimated tax penalty, 25 Amount owed, 26 Overpayment, 27 Enter amount from line 26 Credited to 2016 estimated tax.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer ROBERT SHEBELSKY, Date 03/06/2016, Title CHAIRMAN/CEO. May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Preparer information section: Print/Type preparer's name (BRIAN T REGAN, CPA), Preparer's signature, Date (03/08/2016), Check self-employed [ ], PTIN (P00371796), Firm's name (REGAN LEVIN BLOSS BROWN & SAVCHAK), Firm's EIN, Firm's address (702 HAMILTON ST, SUITE 200 ALLENTOWN, PA 18101), Phone no (610-434-7700).

For Paperwork Reduction Act Notice, see separate instructions. Form 1120S (2015)

MANWALAMINK WATER COMPANY

Form 1120S (2015)

Page 2

Schedule B Other Information (see instructions)

- 1 Check accounting method: a  Cash b  Accrual c  Other (specify)  Yes No
- 2 See the instructions and enter the: a Business activity  WATER SUPPLY b Product or service  WATER
- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation X
- 4 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? X  
If "Yes," complete lines (i) and (ii) below.  
(i) Total shares of restricted stock   
(ii) Total shares of non-restricted stock
- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? X  
If "Yes," complete lines (i) and (ii) below.  
(i) Total shares of stock outstanding at the end of the tax year   
(ii) Total shares of stock outstanding if all instruments were executed
- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? X
- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount   
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions).  \$
- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$
- 10 Does the corporation satisfy both of the following conditions?  
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000   
b The corporation's total assets at the end of the tax year were less than \$250,000 X  
If "Yes," the corporation is not required to complete Schedules L and M-1.
- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? X  
If "Yes," enter the amount of principal reduction \$
- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions. X
- 13a Did the corporation make any payments in 2015 that would require it to file Form(s) 1099? X
- b If "Yes," did the corporation file or will it file all required Forms 1099? X

Form 1120S (2015)

JSA

5C1420 1.000

MANWALAMINK WATER COMPANY

Form 1120S (2015)

Page 3

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-156,324.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Income (Loss)	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	-1,575.
10 Other income (loss) (see instructions). Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions). Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions). Type ▶	13d	
	e Other rental credits (see instructions). Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions). Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment STMT. 3	15a	20,898.
	b Adjusted gain or loss	15b	
	c Depreciation (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Form 1120S (2015)

JSA

5C1430 1.000

MANWALAMINK WATER COMPANY

Form 1120S (2015)

Page 4

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Other Information	17 a Investment income . . . . .	17 a	
	b Investment expenses . . . . .	17 b	
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17 c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14!	18	-157,899.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .		242,105. ✓		369,082. ✓
2a	Trade notes and accounts receivable . . . . .	34,223.		26,102.	
b	Less allowance for bad debts . . . . .	( )	34,223. ✓	( )	26,102. ✓
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .	STMT 4	19,180. ✓		22,899. ✓
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	4,940,093.		4,989,481.	
b	Less accumulated depreciation . . . . .	( 3,164,180.)	1,775,913. ✓	( 3,247,864.)	1,741,617. ✓
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .		67,561. ✓		67,561. ✓
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	Total assets . . . . .		2,138,982.		2,227,261.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .		11,150. ✓		5,161. ✓
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .	STMT 4	17,473. ✓		20,727. ✓
19	Loans from shareholders . . . . .		677,661. ✓		694,912. ✓
20	Mortgages, notes, bonds payable in 1 year or more . . . . .		29,210.		21,590. ✓
21	Other liabilities (attach statement) . . . . .				
22	Capital stock . . . . .				
23	Additional paid-in capital . . . . .		1,590,931. ✓		1,590,931. ✓
24	Retained earnings . . . . .	STMT 4	-187,443. ✓		-106,060. ✓
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock . . . . .	( )		( )	
27	Total liabilities and shareholders' equity . . . . .		2,138,982.		2,227,261.

Form 1120S (2015)



MANWALAMINK WATER COMPANY

Form 1120S (2015)

Page 5

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books . . . . .	81,383.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a	Tax-exempt interest \$ _____	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	45,324.
b	Travel and entertainment \$ _____			SEE STATEMENT 5	198,683.
	SEE STATEMENT 5	4,725.	7	Add lines 5 and 6 . . . . .	244,007.
4	Add lines 1 through 3 . . . . .	86,108.	8	Income (loss) (Schedule K, line 18). Line 4 less line 7 .	-157,899.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year . . . . .	-1,297,460.	
2	Ordinary income from page 1, line 21 . . . . .		
3	Other additions . . . . .		
4	Loss from page 1, line 21 . . . . .	( 156,324.)	
5	Other reductions . . . SEE STATEMENT 5 . . . . .	( 1,575.)	
6	Combine lines 1 through 5 . . . . .	-1,455,359.	
7	Distributions other than dividend distributions . . . . .		
8	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-1,455,359.	

Form 1120S (2015)

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2015**

Attachment Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

Identifying number

MANWALAMINK WATER COMPANY  
Business or activity to which this form relates

**GENERAL DEPRECIATION AND AMORTIZATION**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	13,930.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	150,220.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		3,635.	5.000	HY	200 DB	727.
c 7-year property		10,293.	7.000	HY	200 DB	1,471.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	6,118.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	172,466.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
2002 GMAC DUMPT	12/16/2002	100. %	41,358.	33,698.	5	200 DBHY	1,775.	
2013 CHEVY SILV	10/10/2013	100. %	38,100.	19,050.	5	200 DBMQ	4,343.	
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . . .							<b>28</b>	6,118.
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1. . . . .								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2015 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2015 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

Form **4684**

**Casualties and Thefts**

OMB No. 1545-0177

▶ Information about Form 4684 and its separate instructions is at [www.irs.gov/form4684](http://www.irs.gov/form4684).

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

**2015**  
Attachment  
Sequence No. **26**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

Identifying number

MANWALAMINK WATER COMPANY

**SECTION A - Personal Use Property** (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A \_\_\_\_\_  
Property B \_\_\_\_\_  
Property C \_\_\_\_\_  
Property D \_\_\_\_\_

**Properties**

		A	B	C	D
2	Cost or other basis of each property . . . . .				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .				
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .				
5	Fair market value before casualty or theft . . . . .				
6	Fair market value after casualty or theft . . . . .				
7	Subtract line 6 from line 5 . . . . .				
8	Enter the smaller of line 2 or line 7 . . . . .				
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .				
11	Enter the smaller of line 10 or \$100. . . . .				
12	Subtract line 11 from line 10. . . . .				
13	Add the amounts on line 12 of all Forms 4684 . . . . .				
14	Add the amounts on line 4 of all Forms 4684 . . . . .				
15	<ul style="list-style-type: none"> <li>• If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).</li> <li>• If line 14 is less than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.</li> </ul>				
16	If line 14 is less than line 13, enter the difference . . . . .				
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .				
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return. . . . .				

For Paperwork Reduction Act Notice, see instructions.

Form **4684** (2015)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

MANWALAMINK WATER COMPANY

SECTION B - Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.

Property A

Property B

Property C

Property D

Table with columns for Properties A, B, C, D and rows 20-27 for cost, insurance, gain, and loss calculations.

Part II Summary of Gains and Losses (from separate Parts I)

Table for Summary of Gains and Losses with columns for (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less with rows 29-30.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year with rows 33-39.

Form **4797**

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

**2015**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **27**

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Name(s) shown on return **MANWALAMINK WATER COMPANY** Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2015 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)**

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	STMT 8						-1,575.

- 3 Gain, if any, from Form 4684, line 39 3
  - 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4
  - 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5
  - 6 Gain, if any, from line 32, from other than casualty or theft 6
  - 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: 7 -1,575.
- Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.
- Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.
- 8 Nonrecaptured net section 1231 losses from prior years (see instructions). 8
  - 9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) 9

**Part II Ordinary Gains and Losses (see instructions)**

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11 Loss, if any, from line 7 11 ( )
- 12 Gain, if any, from line 7 or amount from line 8, if applicable. 12
- 13 Gain, if any, from line 31 13
- 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14
- 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15
- 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16
- 17 Combine lines 10 through 16. 17
- 18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:
  - a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions 18a
  - b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2015)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)				
A						
B						
C						
D						
These columns relate to the properties on lines 19A through 19D. ▶			Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20					
21 Cost or other basis plus expense of sale . . . . .	21					
22 Depreciation (or depletion) allowed or allowable . . . . .	22					
23 Adjusted basis. Subtract line 22 from line 21. . . . .	23					
24 Total gain. Subtract line 23 from line 20. . . . .	24					
<b>25 If section 1245 property:</b>						
a Depreciation allowed or allowable from line 22 . . . . .	25a					
b Enter the smaller of line 24 or 25a . . . . .	25b					
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
a Additional depreciation after 1975 (see instructions). . . . .	26a					
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions). . . . .	26b					
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e. . . . .	26c					
d Additional depreciation after 1969 and before 1976. . . . .	26d					
e Enter the smaller of line 26c or 26d. . . . .	26e					
f Section 291 amount (corporations only). . . . .	26f					
g Add lines 26b, 26e, and 26f . . . . .	26g					
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).						
a Soil, water, and land clearing expenses . . . . .	27a					
b Line 27a multiplied by applicable percentage (see instructions). . . . .	27b					
c Enter the smaller of line 24 or 27b . . . . .	27c					
<b>28 If section 1254 property:</b>						
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions). . . . .	28a					
b Enter the smaller of line 24 or 28a . . . . .	28b					
<b>29 If section 1255 property:</b>						
a Applicable percentage of payments excluded from income under section 126 (see instructions). . . . .	29a					
b Enter the smaller of line 24 or 29a (see instructions). . . . .	29b					

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13. . . . .	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34 Recomputed depreciation (see instructions) . . . . .	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	

## 2015 Depreciation

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current-yr 179 expense	Current-year depreciation
WATER COLLECTION SYS	04/01/1971	163,273.	100.			163,273.	163,273.	163,273.	S/L	S/L	40.000				
PURIFICATION SYSTEM	04/01/1971	8,317.	100.			8,317.	8,317.	8,317.	S/L	S/L	10.000				
PUMPING SYSTEM	04/04/1971	29,817.	100.			29,817.	29,817.	29,817.	S/L	S/L	31.000				
DISTRIBUTION SYSTEMS	04/04/1971	96,066.	100.			96,066.	96,066.	96,066.	S/L	S/L	40.000				
EQUIPMENT 1983	03/01/1982	1,223.	100.			1,223.	1,223.	1,223.	DB	PRE		5			
PUBLIC UTILITY PROP	03/04/1982	48,731.	100.			48,731.	48,731.	48,731.	DB	PRE		15			
PUBLIC UTILITY PROP	03/01/1984	16,007.	100.			16,007.	16,007.	16,007.	DB	PRE		15			
PUBLIC UTILITY PROP	03/01/1985	1,537.	100.			1,537.	1,537.	1,537.	DB	PRE		18			
PUBLIC UTILITY PROP	07/01/1985	176,334.	100.			176,334.	176,334.	176,334.	DB	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	14,509.	100.			14,509.	14,509.	14,509.	DB	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	10,571.	100.			10,571.	10,571.	10,571.	DB	PRE		15			
PUBLIC UTILITY PROP	10/01/1987	1,563.	100.			1,563.	1,563.	1,563.	150 DB	HY			15		
PUBLIC UTILITY PROP	03/01/1989	56,727.	100.			56,727.	56,727.	56,727.	150 DB	MQ			20		
ELECTRIC EQUIP	03/01/1990	190.	100.			190.	190.	190.	200 DB	HY			7		
METERS	10/01/1992	149,673.	100.			149,673.	149,673.	149,673.	150 DB	HY			20		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	100.			333.	333.	333.	200 DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1996	23,952.	100.			23,952.	22,154.	23,222.	150 DB	HY			20		1,068.
RT BOOSTER PUMP	03/01/1990	2,409.	100.			2,409.	2,409.	2,409.	200 DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1997	4,401.	100.			4,401.	3,872.	4,068.	150 DB	HY			20		196.
WATER TREATMENT BLDG	10/01/1997	21,330.	100.			21,330.	18,783.	19,735.	150 DB	HY			20		952.
NEW WELL #2-ADDITION	03/01/1990	4,024.	100.			4,024.	4,024.	4,024.	200 DB	HY			7		
WATER TREATMENT BLDG	10/01/1998	880.	100.			880.	733.	772.	150 DB	HY			20		39.
JOHN DEERE TRACTOR	09/30/1999	18,399.	100.			18,399.	17,934.	17,934.	200 DB	HY			7		
CONSTRUCTION TRAILER	09/30/1999	2,697.	100.			2,697.	2,697.	2,697.	200 DB	HY			5		
WELL ADDITION	10/01/2000	5,527.	100.			5,527.	4,121.	4,368.	150 DB	HY			20		247.
WELL #1 ADDTNS	10/01/2001	9,634.	100.			9,634.	6,741.	7,171.	150 DB	HY			20		430.
WELL - STOUTHOF	04/08/2002	8,475.	100.			8,475.	2,778.	2,995.	S/L	MM			39		217.
SOFTWARE	09/27/2002	3,705.	100.			3,705.	3,612.	3,612.	200 DB	HY			3		
COMPUTER	11/19/2002	805.	100.		242.	563.	548.	548.	200 DB	HY			5		
BOOSTER PUMP	07/31/2002	3,788.	100.			3,788.	1,216.	1,313.	S/L	MM			39		97.
PUMP EQUIP - BLOWER	06/25/2003	1,445.	100.		723.	722.	693.	693.	200 DB	HY			7		
12 METERS	04/02/2003	1,441.	100.		432.	1,009.	971.	971.	200 DB	HY			7		
6 METERS	04/25/2003	860.	100.			860.	828.	828.	200 DB	HY			7		
12 METERS	09/03/2003	1,461.	100.		731.	730.	702.	702.	200 DB	HY			7		
6 METERS	10/10/2003	900.	100.		450.	450.	432.	432.	200 DB	HY			7		
6 METERS	10/27/2003	1,246.	100.		623.	623.	601.	601.	200 DB	HY			7		
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired

Attachment No. 1

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## 2015 Depreciation

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current -yr 179 expense	Current-year depreciation
12 METERS	01/14/2004	1,121.	100.		561.	560.	560.	560.	200 DB	HY			7		
SH. INN METER	12/01/2003	3,810.	100.		1,905.	1,905.	1,833.	1,833.	200 DB	HY			7		
STP SURGE SUPPRESS	07/25/2003	1,773.	100.		887.	886.	854.	854.	200 DB	HY			7		
METROPRO SOFTWARE	05/20/2003	3,788.	100.		1,894.	1,894.	1,891.	1,891.	200 DB	HY			3		
I-NHANCE 5000 PROGM	12/15/2003	2,500.	100.		1,250.	1,250.	1,199.	1,199.	200 DB	HY			3		
CIRCUIT BREAKERS	09/27/2004	3,606.	100.		1,803.	1,803.	1,707.	1,707.	200 DB	HY			7		
PUMP	05/21/2004	1,342.	100.		671.	671.	646.	646.	200 DB	HY			10		
DRILL-MX60	05/20/2004	1,382.	100.		691.	691.	640.	640.	200 DB	HY			5		
METER	04/30/2004	11,306.	100.		5,653.	5,653.	3,183.	3,435.	150 DB	HY			20		252.
ELECTRIC BLOWER-PLAN	09/30/2004	2,931.	100.		1,466.	1,465.	1,388.	1,388.	200 DB	HY			7		
SOFTWARE	06/30/2004	575.	100.			575.	503.	503.	200 DB	HY			3		
METERS	12/31/2004	3,238.	100.		1,619.	1,619.	967.	1,039.	150 DB	HY			20		72.
12 WATER METERS	04/20/2005	1,056.	100.			1,056.	1,056.	1,056.	200 DB	HY			7		
6 WATER METERS	06/09/2005	538.	100.			538.	538.	538.	200 DB	HY			7		
FONT DEPUY	08/12/2005	298,054.	100.			298,054.	298,054.	298,054.	S/L	MM			39		
DISTRIBUTION MA	08/12/2005	129,895.	100.			129,895.	114,741.	114,741.	200 DB	HY			5		
COMPUTERS	12/01/2005	2,898.	100.			2,898.	2,560.	2,560.	200 DB	HY			5		
META	12/01/2005	1,200.	100.			1,200.	1,059.	1,059.	200 DB	HY			5		
VEHICLES/REPAIRS	03/01/1999	53,598.	100.			53,598.	53,598.	53,598.	200 DB	HY			5		
METERS	06/30/2006	1,939.	100.			1,939.	1,938.	1,938.	200 DB	HY			7		
WATERLINE-WORHTGTON	06/30/2006	9,400.	100.			9,400.	5,794.	6,349.	150 DB	HY			15		555.
CONTROL PANEL SOFTWA	06/01/2008	23,162.	100.			23,162.	23,162.	23,162.	200 DB	HY			3		
TREATMENT PLANT	04/01/1997	3,008,255.	100.			3,008,255.	2,657,851.	2,792,079.	150 DB	HY			20		134,228.
2008 GMC TRUCK	06/30/2008	34,214.	100.			34,214.	34,213.	34,213.	200 DB	HY			5		
WELL #6 PUMP & MOTOR	05/29/2009	15,494.	100.		7,747.	7,747.	6,710.	7,402.	200 DB	HY			7		692.
WELL#5 CHLORINE TANK	09/03/2009	53,291.	100.		26,646.	26,645.	23,077.	25,456.	200 DB	HY			7		2,379.
SENSUS METER READING	08/27/2010	28,145.	100.		14,073.	14,072.	10,933.	12,188.	200 DB	HY			7		1,255.
WELL#5 PUMP/MTR REPL	06/02/2011	8,433.	100.		8,433.				200 DB	HY			7		
27 SMRTPT COUPLERS	01/03/2011	2,835.	100.		2,835.				200 DB	HY			7		
4 PIT HOURLY READ	02/21/2011	500.	100.		500.				200 DB	HY			7		
54 COUPLERS & 13 PRT	01/28/2011	7,672.	100.		7,672.				200 DB	HY			7		
54 COUPLERS & 12 PRT	03/21/2011	7,518.	100.		7,518.				200 DB	HY			7		
54 SMRTPT M2 PRTS	05/13/2011	8,316.	100.		8,316.				200 DB	HY			7		
27 SMRTPT PRTS	07/25/2011	4,158.	100.		4,158.				200 DB	HY			7		
12 CPLRS & 10 PRTS	11/23/2011	2,800.	100.		2,800.				200 DB	HY			7		
SMARTPOINT COUPLER	09/18/2012	16,328.	100.		8,164.	8,164.	4,594.	5,614.	200 DB	HY			7		1,020.
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired

Attachment No. 1

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## 2015 Alternative Minimum Tax Depreciation

**Description of Property**

GENERAL DEPRECIATION AND AMORTIZATION

Asset description	Date Placed in Service	AMT basis for depreciation	AMT accumulated depreciation	AMT method	AMT convention	AMT life	AMT depreciation deduction	Regular depreciation deduction	Post-86 depreciation adjustment	Leased pers. prop. preference	Real property preference
WATER COLLECTION SYS	04/01/1971	163,273.			S/L						
FURIFICATION SYSTEM	04/01/1971	8,317.			S/L						
PUMPING SYSTEM	04/04/1971	29,817.			S/L						
DISTRIBUTION SYSTEMS	04/04/1971	96,066.			S/L						
EQUIPMENT 1983	03/01/1982	1,223.			PRE						
PUBLIC UTILITY PROP	03/04/1982	48,731.			PRE						
PUBLIC UTILITY PROP	03/01/1984	16,007.			PRE	15.000					
PUBLIC UTILITY PROP	03/01/1985	1,537.			PRE	18.000					
PUBLIC UTILITY PROP	07/01/1985	176,334.	176,334.	SL	PRE						
PUBLIC UTILITY PROP	04/01/1986	14,509.	14,509.	SL	PRE						
PUBLIC UTILITY PROP	04/01/1986	10,571.			PRE						
PUBLIC UTILITY PROP	10/01/1987	1,563.	680.		HY	20.000					
PUBLIC UTILITY PROP	03/01/1989	56,727.	19,056.	SL	MQ	25.000					
ELECTRIC EQUIP	03/01/1990	190.	165.	150 DB	HY	25.000					
METERS	10/01/1992	149,673.	72,768.	SL	HY	25.000	5,987.		-5,987.		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	333.	150 DB	HY	7.000					
NEUTRALIZATION SYSTE	10/01/1996	23,952.	12,695.	150 DB	HY	25.000	858.	1,068.	210.		
RT BOOSTER PUMP	03/01/1990	2,409.	2,409.	150 DB	HY	10.000					
NEUTRALIZATION SYSTE	10/01/1997	4,401.	2,370.	150 DB	HY	25.000	158.	196.	38.		
WATER TREATMENT BLDG	10/01/1997	21,330.	11,469.	150 DB	HY	25.000	764.	952.	188.		
NEW WELL #2-ADDITON	03/01/1990	4,024.	4,024.	150 DB	HY	10.000					
WATER TREATMENT BLDG	10/01/1998	880.	490.	150 DB	HY	25.000	32.	39.	7.		
JOHN DEERE TRACTOR	09/30/1999	18,399.	14,899.	150 DB	HY	7.000					
CONSTRUCTION TRAILER	09/30/1999	2,697.	1,604.	150 DB	HY	5.000					
WELL ADDITION	10/01/2000	5,527.	3,926.	150 DB	HY	20.000	247.	247.			
WELL #1 ADDTNS	10/01/2001	9,634.	6,741.	150 DB	HY	20.000	430.	430.			
WELL - STOUTHOF	04/08/2002	8,475.	2,794.	SL	MM	39.000	217.	217.			
SOFTWARE	09/27/2002	3,705.	3,692.	150 DB	HY	3.000					
COMPUTER	11/19/2002	563.	548.	200 DB	HY	5.000					
BOOSTER PUMP	07/31/2002	3,788.	1,224.	SL	MM	39.000	97.	97.			
* 2002 GMAC DUMPTRUCK	12/16/2002	33,698.	27,375.	200 DB	HY	5.000	1,775.	1,775.			
PUMP EQUIP - BLOWER	06/25/2003	722.	693.	200 DB	HY	7.000					
12 METERS	04/02/2003	1,009.	971.	200 DB	HY	7.000					
6 METERS	04/25/2003	860.	837.	150 DB	HY	7.000					
12 METERS	09/03/2003	730.	702.	200 DB	HY	7.000					
6 METERS	10/10/2003	450.	432.	200 DB	HY	7.000					
6 METERS	10/27/2003	623.	601.	200 DB	HY	7.000					
Less: Retired Assets											
<b>TOTALS</b>											

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## 2015 Alternative Minimum Tax Depreciation

**Description of Property**

GENERAL DEPRECIATION AND AMORTIZATION

Asset description	Date Placed in Service	AMT basis for depreciation	AMT accumulated depreciation	AMT method	AMT convention	AMT life	AMT depreciation deduction	Regular depreciation deduction	Post-86 depreciation adjustment	Leased pers. prop. preference	Real property preference
12 METERS	01/14/2004	560.	560.	200 DB	HY	7.000					
SH. INN METER	12/01/2003	1,905.	1,833.	200 DB	HY	7.000					
STP SURGE SUPPRESS	07/25/2003	886.	854.	200 DB	HY	7.000					
METROPRO SOFTWARE	05/20/2003	1,894.	1,891.	200 DB	HY	3.000					
I-NHANCE 5000 PROGM	12/15/2003	1,250.	1,199.	200 DB	HY	3.000					
CIRCUIT BREAKERS	09/27/2004	1,803.	1,707.	200 DB	HY	7.000					
PUMP	05/21/2004	671.	646.	200 DB	HY	10.000					
DRILL-MX60	05/20/2004	691.	640.	200 DB	HY	5.000					
METER	04/30/2004	5,653.	3,183.	150 DB	HY	20.000	252.	252.			
ELECTRIC BLOWER-PLAN	09/30/2004	1,465.	1,388.	200 DB	HY	7.000					
SOFTWARE	06/30/2004	575.	566.	150 DB	HY	3.000					
METERS	12/31/2004	1,619.	967.	150 DB	HY	20.000	72.	72.			
12 WATER METERS	04/20/2005	1,056.	1,056.		HY	7.000					
6 WATER METERS	06/09/2005	538.	538.	150 DB	HY	7.000					
FONT DEPUY	08/12/2005	298,054.	25,792.		MM	39.000					
DISTRIBUTION MA	08/12/2005	129,895.	118,529.	150 DB	HY	5.000					
COMPUTERS	12/01/2005	2,898.	2,644.	150 DB	HY	5.000					
META	12/01/2005	1,200.	1,095.	150 DB	HY	5.000					
VEHICLES/REPAIRS	03/01/1999	53,598.	53,598.	150 DB	HY	5.000					
METERS	06/30/2006	1,939.	1,939.	150 DB	HY	7.000					
WATERLINE-WORHTGTON	06/30/2006	9,400.	5,794.	150 DB	HY	15.000	555.	555.			
CONTROL PANEL SOFTWA	06/01/2008	23,162.			HY	3.000					
TREATMENT PLANT	04/01/1997	3,008,255.	1,625,116.	150 DB	HY	25.000	107,786.	134,228.	26,442.		
2008 GMC TRUCK	06/30/2008	34,214.	34,214.	150 DB	HY	5.000					
WELL #6 PUMP & MOTOR	05/29/2009	7,747.	6,710.	200 DB	HY	7.000	692.	692.			
WELL#5 CHLORINE TANK	09/03/2009	26,645.	23,077.	200 DB	HY	7.000	2,379.	2,379.			
SENSUS METER READING	08/27/2010	14,072.	10,933.	200 DB	HY	7.000	1,255.	1,255.			
SMARTPOINT COUPLER	09/18/2012	8,164.	4,594.	200 DB	HY	7.000	1,020.	1,020.			
WELL #3 REHAB	08/22/2013	9,339.	3,382.	200 DB	MQ	7.000	1,702.	1,702.			
VALVE ON WATER MAIN	10/03/2013	3,630.	1,130.	200 DB	MQ	7.000	714.	714.			
RVI1B WATR METER REP	01/15/2013	1,644.	763.	200 DB	MQ	7.000	252.	252.			
2013 CHEVY SILVERADO	10/10/2013	19,050.	8,192.	200 DB	MQ	5.000	4,343.	4,343.			
IPERL METERS - 96	01/31/2014	6,533.	934.	200 DB	HY	7.000	1,600.	1,600.			
SMARTPOINT COUPLER	01/31/2014	4,451.	636.	200 DB	HY	7.000	1,090.	1,090.			
VALVE PIT EQUIPMENT	11/10/2015	4,074.		200 DB	HY	7.000	582.	582.			
WELL #2 PUMP & MOTOR	01/29/2015	4,219.		200 DB	HY	7.000	603.	603.			
SMARTPOINT M2 - PIT	03/27/2015	2,000.		200 DB	HY	7.000	286.	286.			
Less: Retired Assets											
<b>TOTALS</b>											

Attachment No. 1

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## 2015 Depreciation

STATE DEPRECIATION DETAIL - NON ADOPTING

Description of Property															
GENERAL DEPRECIATION AND AMORTIZATION															
Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current-yr 179 expense	Current-year depreciation
WATER COLLECTION SYS	04/01/1971	163,273.	100.			163,273.	163,273.	163,273.	S/L	S/L	40.000				
PURIFICATION SYSTEM	04/01/1971	8,317.	100.			8,317.	8,317.	8,317.	S/L	S/L	10.000				
PUMPING SYSTEM	04/04/1971	29,817.	100.			29,817.	28,842.	28,842.	S/L	S/L	31.000				
DISTRIBUTION SYSTEMS	04/04/1971	96,066.	100.			96,066.	91,690.	91,690.	S/L	S/L	40.000				
EQUIPMENT 1983	03/01/1982	1,223.	100.			1,223.	1,223.	1,223.	PRE	PRE		5			
PUBLIC UTILITY PROP	03/04/1982	48,731.	100.			48,731.	48,711.	48,711.	PRE	PRE		15			
PUBLIC UTILITY PROP	03/01/1984	16,007.	100.			16,007.	16,007.	16,007.	PRE	PRE		15			
PUBLIC UTILITY PROP	03/01/1985	1,537.	100.			1,537.	1,537.	1,537.	PRE	PRE		18			
PUBLIC UTILITY PROP	07/01/1985	176,334.	100.			176,334.	176,334.	176,334.	PRE	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	14,509.	100.			14,509.	14,509.	14,509.	PRE	PRE		15			
PUBLIC UTILITY PROP	04/01/1986	10,571.	100.			10,571.	10,571.	10,571.	PRE	PRE		15			
PUBLIC UTILITY PROP	10/01/1987	1,563.	100.			1,563.	1,563.	1,563.	150DB	HY			15		
PUBLIC UTILITY PROP	03/01/1989	56,727.	100.			56,727.	56,727.	56,727.	150DB	MQ			20		
ELECTRIC EQUIP	03/01/1990	190.	100.			190.	17,918.	17,918.	200DB	HY			7		
METERS	10/01/1992	149,673.	100.			149,673.	148,405.	148,405.	150DB	HY			20		
PUMP&PUMP EQUIPMENT	03/01/1990	333.	100.			333.	6,500.	6,500.	200DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1996	23,952.	100.			23,952.	22,154.	23,222.	150DB	HY			20		1,068.
RT BOOSTER PUMP	03/01/1990	2,409.	100.			2,409.	3,797.	3,797.	200DB	HY			7		
NEUTRALIZATION SYSTE	10/01/1997	4,401.	100.			4,401.	3,872.	4,068.	150DB	HY			20		196.
WATER TREATMENT BLDG	10/01/1997	21,330.	100.			21,330.	18,783.	19,735.	150DB	HY			20		952.
NEW WELL #2-ADDITION	03/01/1990	4,024.	100.			4,024.	2,744.	2,744.	200DB	HY			7		
WATER TREATMENT BLDG	10/01/1998	880.	100.			880.	733.	772.	150DB	HY			20		39.
JOHN DEERE TRACTOR	09/30/1999	18,399.	100.			18,399.	17,934.	17,934.	200DB	HY			7		
CONSTRUCTION TRAILER	09/30/1999	2,697.	100.			2,697.	2,697.	2,697.	200DB	HY			5		
WELL ADDITION	10/01/2000	5,527.	100.			5,527.	4,121.	4,368.	150DB	HY			20		247.
WELL #1 ADDTNS	10/01/2001	9,634.	100.			9,634.	6,741.	7,171.	150DB	HY			20		430.
WELL - SPOUTHOFF	04/08/2002	8,475.	100.			8,475.	2,778.	2,995.	S/L	MM			39		217.
SOFTWARE	09/27/2002	3,705.	100.			3,705.	3,612.	3,612.	200DB	HY			3		
COMPUTER	11/19/2002	805.	100.			805.	46.	46.	200DB	HY			5		
BOOSTER PUMP	07/31/2002	3,788.	100.			3,788.	1,216.	1,313.	S/L	MM			39		97.
* 2002 GMC DUMPTRUCK	12/16/2002	41,358.	100.			41,358.	14,200.	15,975.	200DB	HY			5		1,775.
PUMP EQUIP - BLOWER	06/25/2003	1,445.	100.			1,445.	451.	451.	200DB	HY			7		
12 METERS	04/02/2003	1,441.	100.			1,441.	451.	451.	200DB	HY			7		
6 METERS	04/25/2003	860.	100.			860.	828.	828.	200DB	HY			7		
12 METERS	09/03/2003	1,461.	100.			1,461.	455.	455.	200DB	HY			7		
6 METERS	10/10/2003	900.	100.			900.	280.	280.	200DB	HY			7		
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired



## 2015 Depreciation

STATE DEPRECIATION DETAIL - NON ADOPTING

**Description of Property**

GENERAL DEPRECIATION AND AMORTIZATION

Asset description	Date placed in service	Unadjusted cost or basis	Bus. %	179 exp. reduc. in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Method	Convention	Life	ACRS class	MA CRS class	Current -yr 179 expense	Current-year depreciation
6 METERS	10/27/2003	1,246.	100.			1,246.	389.	389.	200DB	HY			7		
12 METERS	01/14/2004	1,121.	100.			1,121.	490.	490.	200DB	HY			7		
SH. INN METER	12/01/2003	3,810.	100.			3,810.	1,190.	1,190.	200DB	HY			7		
STP SURGE SUPPRESS	07/25/2003	1,773.	100.			1,773.	553.	553.	200DB	HY			7		
METROPRO SOFTWARE	05/20/2003	3,788.	100.			3,788.			200DB	HY			3		
I-NHANCE 5000 FROGM	12/15/2003	2,500.	100.			2,500.			200DB	HY			3		
CIRCUIT BREAKERS	09/27/2004	3,606.	100.			3,606.	1,577.	1,577.	200DB	HY			7		
PUMP	05/21/2004	1,342.	100.			1,342.	774.	774.	200DB	HY			10		
DRILL-MX60	05/20/2004	1,382.	100.			1,382.	398.	398.	200DB	HY			5		
METER	04/30/2004	11,306.	100.			11,306.	4,518.	5,022.	150DB	HY			20		504.
ELECTRIC BLOWER-PLAN	09/30/2004	2,931.	100.			2,931.	1,282.	1,282.	200DB	HY			7		
SOFTWARE	06/30/2004	575.	100.			575.	503.	503.	200DB	HY			3		
METERS	12/31/2004	3,238.	100.			3,238.	1,292.	1,436.	150DB	HY			20		144.
12 WATER METERS	04/20/2005	1,056.	100.			1,056.	1,056.	1,056.	200DB	HY			7		
6 WATER METERS	06/09/2005	538.	100.			538.	538.	538.	200DB	HY			7		
FONT DEPUY	08/12/2005	298,054.	100.			298,054.	298,054.	298,054.	S/L	MM			39		
DISTRIBUTION MA	08/12/2005	129,895.	100.			129,895.	114,741.	114,741.	200DB	HY			5		
COMPUTERS	12/01/2005	2,898.	100.			2,898.	2,560.	2,560.	200DB	HY			5		
META	12/01/2005	1,200.	100.			1,200.	1,059.	1,059.	200DB	HY			5		
VEHICLES/REPAIRS	03/01/1999	53,598.	100.			53,598.	8,492.	8,492.	200DB	HY			5		
METERS	06/30/2006	1,939.	100.			1,939.	1,938.	1,938.	200DB	HY			7		
WATERLINE-WORHTGTON	06/30/2006	9,400.	100.			9,400.	5,794.	6,349.	150DB	HY			15		555.
CONTROL PANEL SOFTWA	06/01/2008	23,162.	100.			23,162.	23,162.	23,162.	200DB	HY			3		
TREATMENT PLANT	04/01/1997	3,008,255.	100.			3,008,255.	2,657,851.	2,792,079.	150DB	HY			20		134,228.
2008 GMC TRUCK	06/30/2008	34,214.	100.			34,214.	34,213.	34,213.	200DB	HY			5		
WELL #6 PUMP & MOTOR	05/29/2009	15,494.	100.			15,494.	13,419.	14,803.	200DB	HY			7		1,384.
WELL#5 CHLORINE TANK	09/03/2009	53,291.	100.			53,291.	46,156.	50,915.	200DB	HY			7		4,759.
SENSUS METER READING	08/27/2010	28,145.	100.			28,145.	21,866.	24,377.	200DB	HY			7		2,511.
WELL#5 PUMP/MTR REPL	06/02/2011	8,433.	100.			8,433.	5,798.	6,551.	200DB	HY			7		753.
27 SMRTPT COUPLERS	01/03/2011	2,835.	100.			2,835.	1,949.	2,202.	200DB	HY			7		253.
4 PIT HOURLY READ	02/21/2011	500.	100.			500.	342.	387.	200DB	HY			7		45.
54 COUPLERS & 13 PRT	01/28/2011	7,672.	100.			7,672.	5,275.	5,960.	200DB	HY			7		685.
54 COUPLERS & 12 PRT	03/21/2011	7,518.	100.			7,518.	5,169.	5,840.	200DB	HY			7		671.
54 SMRTPT M2 PRIS	05/13/2011	8,316.	100.			8,316.	5,718.	6,461.	200DB	HY			7		743.
27 SMRTPT PRIS	07/25/2011	4,158.	100.			4,158.	2,858.	3,229.	200DB	HY			7		371.
12 CPLRS & 10 PRIS	11/23/2011	2,800.	100.			2,800.	1,926.	2,176.	200DB	HY			7		250.
Less: Retired Assets															
<b>TOTALS</b>															

\*Assets Retired



MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 1 DETAIL

=====

LINE 5 - OTHER INCOME

-----

OTHER INCOME - MANAGEMENT FEES

77,000.

-----

TOTAL

77,000.

=====

MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 1 DETAIL  
=====LINE 12 - TAXES  
-----TAXES AND LICENSES EXCLUDING INCOME TAXES  
-----

PAYROLL TAXES	11,999.
REAL ESTATE TAXES	5,232.
CAPITAL STOCK TAX	281.
	-----
TOTAL	17,512.
	=====

LINE 19 - OTHER DEDUCTIONS  
-----

OTHER DEDUCTIONS	21,130.
OFFICE EXPENSE	15,286.
PROFESSIONAL FEES	2,500.
TELEPHONE	3,651.
ELECTRICITY	26,811.
INSURANCE	15,925.
SECURITY SYSTEM	1,258.
DRY WELL WRITE OFF	198,683.
	-----
TOTAL	285,244.
	=====

MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 3 DETAIL  
=====

SCH K, LINE 15A - POST-1986 DEPRECIATION ADJUSTMENT  
-----

POST-1986 DEPRECIATION ADJUSTMENT

20,898.  
-----

TOTAL

20,898.  
=====

MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 4 DETAIL - SCH L  
=====

	BEGINNING	ENDING
	-----	-----
LINE 6 - OTHER CURRENT ASSETS		
-----		
PREPAID INSURANCE	6,247.	9,810.
PREPAID PROPERTY TAX	12,882.	12,779.
PREPAID PA CAPITAL STOCK TAX	51.	NONE
OTHER PREPAIDS	NONE	310.
	-----	-----
TOTAL	19,180.	22,899.
	=====	=====
LINE 18 - OTHER CURRENT LIABILITIES		
-----		
ACCRUED PAYROLL WAGES	10,694.	13,100.
ACCRUED EXPENSE	2,500.	2,500.
PAYROLL TAXES PAYBLE	2,186.	2,503.
DUE TO OTHERS	2,093.	2,624.
	-----	-----
TOTAL	17,473.	20,727.
	=====	=====
LINE 24 - RETAINED EARNINGS		
-----		
RETAINED EARNINGS	-187,443.	-143,635.
	-----	-----
TOTAL	-187,443.	-106,060.
	=====	=====

MANWALAMINK WATER COMPANY

FORM 1120S, PAGE 5 DETAIL  
=====SCH M-1, LINE 3 - EXPENSES ON BOOKS NOT IN RETURN  
-----EXCESS BOOK LOSS ON ASSET DISPOSITIONS 4,725.  
-----TOTAL 4,725.  
=====SCH M-1, LINE 6 - DEDUCTIONS NOT CHARGED AGAINST BOOK INCOME  
-----WRITE OFF OF DRY WELL COSTS 198,683.  
-----TOTAL 198,683.  
=====SCH M-2, LINE 5 - OTHER REDUCTIONS - AAA  
-----NET SECTION 1231 LOSS 1,575.  
-----TOTAL 1,575.  
=====

MANWALAMINK WATER COMPANY

RECONCILIATION OF SCH M-2 ACCOUNTS TO SCH L RETAINED EARNINGS  
=====

	AAA	OAA	SUTIPT
M-2 ENDING BALANCES	-1,455,359.		
TOTAL SCHEDULE M-2 ENDING BALANCES			-1,455,359.
C CORP RETAINED EARNINGS			203,436.
CUMMULATIVE TAX VS BOOK DEPR & AMORT DIFFERENCE			725,832.
REVERSAL OF DEFERRED TAXES			180,749.
C/Y DEPR DIFFERENCE			239,282.
TOTAL RECONCILED ENDING M-2 BALANCES			-106,060.
SCHEDULE L ENDING RETAINED EARNINGS			-106,060.



19 PROP DESCRIPTION	2002 GMAC DUMPTRUCK
DATE ACQUIRED	12/16/2002
20 COST OR ADJ BASIS	4,547.
21 INS. OR REIMB.	20,657.
22 TOTAL GAIN	
23 FMV BEFORE CASUALTY	20,657.
24 FMV AFTER CASUALTY	
25 LN 23 LESS LN 24	
26 SMALLER OF 20 OR 25	4,547.
27 LN 26 LESS LN 21	

MANWALAMINK WATER COMPANY

FORM 4797, PAGE 1 DETAIL

=====

LINE 2 - MOST PROPERTY HELD MORE THAN 1 YEAR

=====

PROPERTY DESCRIPTION	DATE ACQ	DATE SOLD	SALES PRICE	DEPRECIATION	COST OR BASIS	GAIN OR LOSS
WELL PUMP/MOTOR	04/18/2012	01/29/2015		6,825.	8,400.	-1,575.
PART I 4797 GAINS AND LOSSES						-1,575.

Attachment No. 1

(page 32 of 33)

MANWALAMINK WATER COMPANY

SHAREHOLDER SUMMARY  
=====

SH. #	SHAREHOLDER NAME	BEGINNING SHARES	OWNERSHIP PERCENTAGE
-----	-----	-----	-----
1	ROBERT A SHEBELSKY	17.5000	17.500000000000
2	SUSAN Z SHEBELSKY	17.5000	17.500000000000
5	CHARLES W KIRKWOOD	15.0000	15.000000000000
6	VIRGINIA P KIRKWOOD	15.0000	15.000000000000
08	SHAWNEE TRUST	35.0000	35.000000000000