

**CLASS A, B and C WASTEWATER COMPANY  
PUC ANNUAL REPORT  
OF**

Utility Code  
230101

Company:

Hidden Valley Utility Services, LP

Address:

P.O. Box 4038, Hidden Valley, PA. 15501

Address

City

State

Zip

**TO THE  
PENNSYLVANIA  
PUBLIC UTILITY COMMISSION**

**RECEIVED**

JUL 18 2018

PA PUBLIC UTILITY COMMISSION  
SECRETARY'S BUREAU

*For the Year Ended December 31, 2013*

Telephone Number 301-252-7832

Fax Number 301-990-8973

E-Mail Kettlerjmk@aol.com

Officer to whom correspondence  
concerning this report should be addressed:

James

First Name

Kettler

Last Name

President

Title

811 Russell Ave., Suite F, Gaithersburg, MD 20878

Address

City

State

Zip

412699

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## GENERAL INSTRUCTIONS

1. Two copies of this report shall be prepared by each wastewater utility. One copy should be mailed to the Pennsylvania Public Utility Commission, P.O. Box 3265, Harrisburg, PA 17105-3265 by April 30 of the year following the calendar year. The other copy should be retained by the Company for reference. Companies may file this report in an electronic format supplied by the Commission along with a hard copy. All wastewater utilities are required by statute to complete and file this annual report.
2. Pencil entries will not be permitted on hard copy.
3. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by National Association of Regulatory Utility Commission (NARUC). The NARUC Uniform System of Accounts defines Class A companies as those with annual revenues of \$1,000,000 or more; Class B companies with annual revenues in the range of \$200,000 to \$999,999 and Class C companies with annual revenues under \$200,000.
4. Standard accounting procedures shall apply in determining the nature of any entry (e.g. entries of a reverse or contrary character shall be indicated by a parentheses around the number).
5. The report shall be filed consisting of data relative to a calendar year basis.
6. If this report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
7. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.
8. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.

## GENERAL INSTRUCTIONS

(Continued)

9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. One copy of the respondent's latest annual report, if issued, should be submitted with this report. If respondent is a member of a group, both parent and subsidiary's annual report should be submitted.
11. Throughout this report money items will be rounded off to the nearest dollar.
12. In the space provided at the top of each page insert the name of the utility and the year to which this report relates.

### EXCERPT FROM TITLE 66, THE PUBLIC UTILITY CODE, APPROVED JULY 1, 1978

#### **SECTION 504. Reports by Public Utilities**

The Commission may require any public utility to file periodical reports at such times, and in such form, and of such content, as the Commission may prescribe; and special reports concerning any matter whatsoever about which the Commission is authorized to inquire, or to keep itself informed, or which it is required to enforce. The Commission may require any public utility to file with it a copy of any report filed by such public utility with any Federal department or regulatory body. All reports shall be completed under oath or affirmation when required by the Commission.

#### **SECTION 3301. Civil Penalties for Violations**

(a) **General rule.** -- If any public utility,...shall fail, omit, neglect, or refuse to perform any duty enjoined upon it by this part; or shall fail, omit, neglect or refuse to obey, observe, and comply with any regulation or final direction, requirement, determination or order made by the Commission,...such public utility, person or corporation for such violation, omission, failure, neglect, or refusal, shall forfeit and pay to the Commonwealth a sum not exceeding \$1,000, to be recovered by an action of assumpsit instituted in the name of the of Commonwealth. In construing and enforcing the provisions of this section, the violation, omission, failure, neglect, or refusal of any officer, agent, or employee acting for, or employed by, any such public utility, person or corporation shall, in every case be deemed to be in violation, omission, failure, neglect, or refusal of such public utility, person or corporation.

(b) **Continuing offenses.** -- Each and every day's continuance in the violation of any regulation or final direction, requirement, determination, or order of the Commission,...shall be a separate and distinct offense. ...

---

(Company Name)

### GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

James M. Kettler

811 Russell Ave., Suite F

Gaithersburg, MD. 20879

2. Name of State under the laws of which respondent is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Pennsylvania

3. If at any time during the year the property of respondent was held by a receiver or trustee, give: (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created and, (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes of utility and other services furnished by respondent during the year in each state that the respondent operated.

## IMPORTANT CHANGES DURING THE YEAR

Provide on the following page written responses for each of the items listed below. Make the written statements explicit and precise, and number each statement in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact, it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any inquiry, reference to such other schedule will be sufficient.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies; give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, including docket numbers.
3. Purchase or sale of operating units, such as collection, treatment and disposal facilities, etc., specify item, parties, effective dates and also reference to Commission authorization, including docket numbers.
4. Important leaseholds acquired, given, assigned, or surrendered, effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.
5. Important extensions of service territories, including Commission authorization (docket numbers), giving location of the new service territory covered by the collection system, and dates of beginning operations. Give the number of customers by class, and for each class of customers the estimated annual revenues relating to the new territories.
6. Estimated increase or decrease in annual revenues due to important rate changes, (docket numbers), and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, (docket number), if any.
9. Changes in articles of incorporation or amendments to charters; explain the nature and purpose of such changes or amendments. Note any filing with the Commission.
10. Other important changes not provided for elsewhere.

**WRITTEN RESPONSES FOR  
IMPORTANT CHANGES DURING THE YEAR**

Provide written responses for each of the items listed on the previous page.

1.           None
2.           None
3.           None
4.           None
5.           None
6.           None
7.           None
8.           None
9.           None
10.          None

## DEFINITIONS

**"Accounts"** means the accounts prescribed in the NARUC System of Accounts.

**"Amortization"** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

**"Associated Companies"** means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting compar

**"Book Cost"** means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

**"Control"** (including the terms, "controlling," "controlled by," and "under common control with") means possession, directly or indirectly, of the power to direct or cause the direction of the management and affairs of a company, whether such power is exercised through one or more intermediary companies, or alone, in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, trusts, affiliated companies, contract or any other direct or indirect means.

**"Cost"** means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

**"Cost of Removal"** means the cost of demolishing, dismantling, tearing down or otherwise removing utility plant, including the cost of transportation and handling incidental thereto.

**"Debt Expense"** means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like

**"Depreciation"**, as applied to depreciable utility plant, means the loss in service value not restored by maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

**"Discount"**, as applied to the securities or assumed by the utility, means the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.

## **DEFINITIONS**

### **(Continued)**

**"Investment Advances"** means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled upon the issuance of securities or shall not be subject to current settlement.

**"Multiple Family Dwelling"** means a residential structure or group of structures which is capable of separately housing more than one family unit.

**"Original Cost"**, as applied to utility plant, means the cost of such property to the person first devoted to public service.

**"Premium"**, as applied to the securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par) or face value and interest or dividends accrued at the date of sale.

**"Property Retired"**, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

**"Reclaimed Water"** means water that has received at least secondary treatment and basic disinfection and is reused after flowing out of a wastewater treatment plant.

**"Regulatory Assets and Liabilities"** are assets and liabilities that result from rate actions of the Commission. Regulatory assets and liabilities arise from specific revenues, expenses, gains or losses that would have been included in determination of net income in one period under the general requirements of the Uniform System of Accounts but for it being probable that; 1) such items will be included in a period(s) for purposes of developing the rates the utility is authorized to charge for its utility service; 2) in the case of regulatory liabilities, that refunds to Regulatory assets and liabilities can also be used to reconcile differences between the requirements of generally accepted accounting principles, regulatory practice and tax laws.

**"Replacing or Replacement"**, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property.

**"Retained Earnings"** means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

**"Reuse"** means the deliberate application of reclaimed water, in Compliance with Federal and State environmental rules and regulations, for a beneficial purpose.

**"Utility"**, as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

(Company Name)

## 100. VOTING POWERS and ELECTIONS

This schedule is to be completed only by publicly held Corporations. Subsidiaries who are 100% owned by others should not complete this schedule.

1. Has each share of stock the right to one vote? Yes/No
  
2. Are voting rights attached only to stock? Yes/No (If the answer to either query 1 or 2 is "No," give particulars.)
  
3. Give date of the latest closing of the stock book prior to end of year and state the purpose of such closing.
  
4. Is cumulative voting permitted? Yes/No
  
5. State the total number of Board or Directors meetings held during year.
  
6. State the date and place of the latest general meeting held prior to the end of the year for the election of directors.
  
7. State the total number of votes cast at the latest general meeting and the total number cast by proxy.
  
8. State the total number of voting security holders and the total of all voting securities as of December 31.
  
9. If any security has preferences, special privileges, or restrictions in the election of directors, trustees or managers, or in the determination of any corporate action, give details.
  
10. State the number of votes controlled by management, other than officers of the Corporation.

(Company Name)

## 101. SECURITY HOLDER INFORMATION AND VOTING POWERS

1. Report the requested information for each holder of one percent or more of the voting securities or, if there are fewer than ten such holders, the ten who hold the highest voting powers. Data should be the latest available at the end of the year. When the holder of record is a trustee, or other intermediate agency (except a corporation), the data should be reported opposite the names of the beneficial owners, designated as such, under a general heading identifying the trustee or other agency. Securities with contingent voting rights may be disregarded.
2. Attach hereto a certified copy of every effective voting trust established and a certified copy of every other agreement (trustee or otherwise) under which voting securities are held for beneficial owners. If any such agreement has been filed with a previous report, reference to the earlier report will be sufficient, provided that changes or modification since previous filing are shown.

Line No.	Name of Security Holder (a)	(b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting Securities				Nonvoting Securities (See Instruction #2) Principal, Par Value, or Stated Value (Specify issue - omit cents) (k)
							Number of votes as of				
							Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	Total votes of all voting securities										
17	Total number of security holders										
18	Total votes of security holders listed above										

(Company Name)

**102. COMPANIES CONTROLLED BY RESPONDENT**

Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year.

1. If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

**FOOTNOTES:**

1. Direct control is that which is exercised without interposition of an intermediary.
2. Indirect control is that which is exercised without interposition of an intermediary which exercises direct control. Control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the NARUC System of Accounts, regardless of the relative voting rights of each party.
3. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control, regardless of the relative voting rights of each party.

(Company Name)

**103. DIRECTORS**

1. Provide the following information on each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of respondent.
2. Designate by an asterisk names of members of Executive Committee, and by double asterisk the Chairman of the Executive Committee.

Line No.	Directors Name and Title (a)	Principal Business Address					Term Began (g)	Term Expires (h)	Meetings Attended (i)	Fees Paid (j)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)				
1	James M. Kettler- President	811 Russell Ave., Suite F	Gaithersburg,	MD	20879	301-252-7832				0
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										

\* Executive Committee

\*\* Chairman of Executive Committee

(Company Name)

**104. OFFICERS**

Line No.	Official Title & Name (a)	Principal Business Address						
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (f)	Fax (g)	Email (h)
1	President							
2	James M. Kettler	811 Russell Ave., Suite F	Gaithersburg	MD	20879	301-252-7832	301-990-8973	Kettlerjmk@aol.com
3	Vice-President							
4								
5								
6								
7								
8	Treasurer							
9								
10	Assistant Treasurer							
11								
12	Comptroller							
13								
14								
15								
16	Auditor							
17								
18	Engineer							
19								
20								
21	General Manager							
22								
23								
24								

(Company Name)

## 200. COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	<b>UTILITY PLANT</b>		xxx	xxx	xxx
2	101.0 Utility Plant in Service	201	2,930,798	2,943,892	13,094
3	102.0 Utility Plant Leased To Others	202			
4	103.0 Property Held for Future Use	203			
5	104.0 Utility Plant Purchased or Sold				
6	105.0 Construction Work in Progress	204			
7	106.0 Completed Construction Not Classified				
8	<b>Total Utility Plant</b>		2,930,798	2,943,892	13,094
9	<b>ACCUMULATED DEPRECIATION</b>		xxx	xxx	xxx
10	108.1 Utility Plant in Service	205	1,458,217	1,717,210	258,993
11	108.2 Utility Plant Leased to Others	205			
12	108.3 Property Held for Future Use	205			
13	<b>Total Accumulated Depreciation</b>		1,458,217	1,717,210	258,993
14	<b>ACCUMULATED AMORTIZATION</b>		xxx	xxx	xxx
15	110.1 Utility Plant In Service	201			
16	110.2 Utility Plant Leased to Others	202			
17	<b>Total Accumulated Amortization</b>				
18	<b>UTILITY PLANT ADJUSTMENTS</b>		xxx	xxx	xxx
19	114.0 Utility Plant Acquisition Adjustments	206			
20	115.0 Accumulated Amortization of Utility Plant Acquisition Adjustments				
21	116.0 Other Utility Plant Adjustments				
22	<b>Total Utility Plant Adjustments</b>				
23	117.0 Pending Reclass of Utility Plant	205			
24	<b>TOTAL NET UTILITY PLANT</b>		1,472,581	1,226,682	(245,899)
25	<b>OTHER PROPERTY AND INVESTMENTS</b>		xxx	xxx	xxx
26	<b>OTHER PROPERTY</b>		xxx	xxx	xxx
27	121.0 Non-Utility Property				
28	122.0 Accumulated Depreciation & Amortization of Non-Utility Property				
29	<b>Total Other Property</b>				
30	<b>INVESTMENTS</b>		xxx	xxx	xxx
31	123.0 Investments in Affiliated Companies	210			
32	124.0 Utility Investments	210			
33	125.0 Other Investments	210			
34	126.0 Sinking Funds	210			
35	127.0 Other Special Funds	210			
36	<b>Total Investments</b>				
37	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>				

(Company Name)

**200. COMPARATIVE BALANCE SHEET  
CURRENT ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	<b>CURRENT AND ACCRUED ASSETS</b>		XXX	XXX	XXX
2	131.1 Cash on Hand				
3	131.2 Cash in Bank		2,814	5,667	2,853
4	132.0 Special Deposits - Interest and Dividends				
5	133.0 Other Special Deposits				
6	134.0 Working Funds				
7	135.0 Temporary Cash Investments	210			
8	141.0 Customers Accounts Receivable		63,650	63,304	(346)
9	142.0 Other Accounts Receivable	211			
10	143.0 Accumulated Provision for Uncollectible Accounts-Credit				
11	144.0 Notes Receivable	211			
12	145.0 Accounts Receivable from Associated Company	213			
13	146.0 Notes Receivable from Associated Company	212			
14	151.0 Plant Materials and Supplies	214			
15	152.0 Merchandise				
16	153.0 Other Materials and Supplies				
17	161.0 Stores Expense				
18	162.0 Prepayments	215-418	11,584	11,584	
19	171.0 Accrued Interest & Dividends Receivable				
20	172.0 Rents Receivable				
21	173.0 Accrued Utility Revenues				
22	174.0 Miscellaneous Current & Accrued Assets	216	21,775	21,775	
23	<b>TOTAL CURRENT &amp; ACCRUED ASSETS</b>		99,823	102,330	2,507
24	<b>DEFERRED DEBITS</b>		XXX	XXX	XXX
25	181.0 Unamortized Debt Discount and Expense	217			
26	182.0 Extraordinary Property Losses	218			
27	183.0 Preliminary Survey and Investigation Charges	219			
28	184.0 Clearing Accounts	220			
29	185.0 Temporary Facilities				
30	186.1 Deferred Rate Case Expense	221			
31	186.2 Other Deferred Debits	222			
32	186.3 Regulatory Assets				
33	187.0 Research & Development Expenditures				
34	190.1 Accumulated Deferred Federal Income Taxes	419-420			
35	190.2 Accumulated Deferred State Income Taxes	419-420			
36	190.3 Accumulated Deferred Local Income Taxes				
37	<b>TOTAL DEFERRED DEBITS</b>				
38	<b>TOTAL ASSETS &amp; OTHER DEBITS</b>		1,572,404	1,329,012	(243,392)

(Company Name)

**200. COMPARATIVE BALANCE SHEET  
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ (Decrease) (e)
1	<b>EQUITY CAPITAL &amp; LIABILITIES</b>		XXX	XXX	XXX
2	<b>EQUITY CAPITAL</b>		XXX	XXX	XXX
3	201.0 Common Stock Issued				
4	202.0 Common Stock Subscribed				
5	203.0 Common Stock Liability for Conversion				
6	204.0 Preferred Stock Issued				
7	205.0 Preferred Stock Subscribed				
8	206.0 Preferred Stock Liability for Conversion				
9	207.0 Premium on Capital Stock				
10	209.0 Reduction in Par or Stated Value of Capital Stock				
11	210.0 Gain or Resale or Cancellation of Reacquired Capital Stock				
12	211.0 Other Paid-In Capital		1,071,819.00	1,005,227.00	-66592
13	212.0 Discount on Capital Stock				
14	213.0 Capital Stock Expense				
15	214.0 Appropriated Retained Earnings	223			
16	215.0 Unappropriated Retained Earnings	223			
17	216.0 Reacquired Capital Stock				
18	218.0 Proprietary Capital (For proprietorships & partnerships only)				
19	<b>TOTAL EQUITY CAPITAL</b>		1071819	1005227	-66592
20	<b>LONG-TERM DEBT</b>		XXX	XXX	XXX
21	221.0 Bonds	224			
22	222.0 Reacquired Bonds	224			
23	223.0 Advances from Associated Companies				
24	224.0 Other Long-term Debt	224			
25	<b>TOTAL LONG-TERM DEBT</b>				

(Company Name)

## 200. COMPARATIVE BALANCE SHEET LIABILITIES AND OTHER CREDITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	<b>CURRENT AND ACCRUED LIABILITIES</b>		XXX	XXX	XXX
2	231.00 Accounts Payable		77050	73700	-3350
3	232.00 Notes Payable	225	167500	167500	
4	233.00 Accounts Payable to Associated Companies	226			
5	234.00 Notes Payable to Associated Companies	227			
6	235.00 Customers' Deposits-Billing				
7	236.11 Accrued Taxes, Taxes Other Than Income	418			
8	236.12 Accrued Taxes, Income Taxes	419-420			
9	236.20 Accrued Taxes, Other Income & Deductions	419-420			
10	237.10 Accrued Interest on Long-term Debt				
11	237.20 Accrued Interest on Other Liabilities				
12	238.00 Accrued Dividends				
13	239.00 Matured Long-term Debt				
14	240.00 Matured Interest				
15	241.00 Miscellaneous Current and Accrued Liabilities	228	124395	88440	-35955
16	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		368945	329640	-39305
17	<b>DEFERRED CREDITS</b>		XXX	XXX	XXX
18	251.00 Unamortized Premium on Debt	217			
19	252.00 Advances for Construction	229			
20	252.10 Accumulated Amortization of Advances for Construction	229			
21	253.10 Other Deferred Credits-Regulatory Liabilities	230			
22	253.20 Other Deferred Credits-Other Deferred Liabilities				
23	255.10 Accumulated Deferred Investment Tax Credit (Utility Operations)				
24	255.20 Accumulated Deferred Investment Tax Credit (Non-Utility Operations)				
25	<b>TOTAL DEFERRED CREDITS</b>				
26	<b>OPERATING RESERVES</b>		XXX	XXX	XXX
27	261.00 Property Insurance Reserve				
28	262.00 Injuries & Damages Reserve				
29	263.00 Pensions & Benefits Reserve				
30	265.00 Miscellaneous Operating Reserve				
31	<b>TOTAL OPERATING RESERVES</b>				
32	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)</b>		XXX	XXX	XXX
33	271.10 Customer Contributions				
34	271.20 Developer Contributions				
35	271.30 Grant(s) in Aid				
36	271.40 Other				
37	272.00 Accumulated Amortization of CIAC				
38	<b>TOTAL NET (CIAC)</b>				
39	<b>ACCUMULATED DEFERRED INCOME TAXES</b>		XXX	XXX	XXX
40	281.00 Accelerated Amortization				
41	282.00 Liberalized Depreciation				
42	283.00 Other				
43	<b>TOTAL ACCUMULATED DEFERRED INCOME TAXES</b>				
43	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>		1440764	1334867	-105897

(Company Name)

**201. UTILITY PLANT IN SERVICE - Account No. 101.0**

1. Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
2. Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
3. Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
4. Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
1	<b>.1 INTANGIBLE PLANT</b>	XXX	XXX	XXX	XXX	XXX
2	351.10 Organization					
3	352.10 Franchises					
4	<b>.2 COLLECTION SYSTEM</b>					
5	353.20 Land and Right-of-Ways					
6	354.20 Pump Station Structures and Improvements					
7	355.20 Pump Station Power Generation Equipment					
8	356.20 Pump Station Power Protection and Control Devices					
9	359.20 Collection Sewers - Pressure					
10	360.20 Pump Station Force Mains					
11	361.20 Collection Sewers - Gravity	221537				221537
12	362.20 Special Collection Structures					
13	363.20 Services to Customers					
14	364.20 Customer's Flow Measuring Devices					
15	365.20 Customer's Flow Measuring Installations					
16	366.20 Customer's Grinder Pump Units					
17	367.20 Customer's Grinder Pump Unit Installations					
18	370.20 Receiving Wells					
19	371.20 Pump Station Pumping Equipment					
20	389.20 Other Plant and Misc. Equipment	72909				72909
21	396.20 Pump Station Communication Equipment					
22	398.20 Other Tangible Plant					
23	<b>.4 TREATMENT and DISPOSAL FACILITIES</b>					
24	353.40 Land and Right-of-Ways					
25	354.40 Structures and Improvements					
26	355.40 Power Generation Equipment					
27	356.40 Power Protection and Control Devices & Appurtenances					
28	371.40 Pumping Equipment	14099	1092			15191
29	380.40 Treatment and Disposal Equipment	102116				102116
30	381.40 Yard Piping					
31	382.40 Outfall Line and Headwall					
32	385.40 Instrumentation and Computer Equipment					
33	389.40 Other Plant and Miscellaneous Equipment	2520137	12002			2532139
34	<b>.7 GENERAL PLANT</b>					
35	385.70 Instrumentation and Computer Equipment					
36	390.70 Office Furniture and Equipment					
37	391.70 Transportation Equipment					
38	392.70 Stores Equipment					
39	393.70 Tools, Shop and Garage Equipment					
40	394.70 Laboratory Equipment					
41	395.70 Power Operated Equipment					
42	396.70 Communication Equipment					
43	397.70 Miscellaneous Equipment					
44	398.70 Other Tangible Plant					
45	399.70 Safety Equipment					
46						
47						
48	<b>TOTAL WASTEWATER UTILITY PLANT ACCOUNTS</b>	2930798	13094			2943892
49						
50						
51						
52						
53						
54						

(Company Name)

**202. UTILITY PLANT LEASED TO OTHERS SUPPORTING SCHEDULE Account No. 102.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 102.0 - Utility Plant Leased to Others.

Line No.	Name of Lessee (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance at End of Year (f)
1	None					
2						
3						
4						
5						
6						
7	TOTALS					

**203. PROPERTY HELD FOR FUTURE USE SUPPORTING SCHEDULE Account No. 103.0**

Insert in Column (a) the titles of the applicable primary accounts for Plant in Service and the details regarding Account No. 103.0 - Property Held For Future Use.

Line No.	Item (a)	Anticipated in Service Date (b)	Balance at Beginning of Year (c)	Additions During Year (d)	Transfers to Plant in Service (e)	Balance at End of Year (f)
1	None					
2						
3						
4						
5						
6						
7						
8		TOTALS				

(Company Name)

**204. CONSTRUCTION WORK IN PROGRESS - Account No. 105.0**

1. Describe the particulars concerning utility plant in process of construction but not ready for service at end of Calendar Year.
2. Describe separately each work order that exceeds an estimated expenditure of \$250,000 or 1%, whichever is lesser, of the book cost of utility plant at the beginning of the year. All other work orders may be grouped by nature of project.

Line No.	Description of Work  (a)	Balance End of Year  (b)	Estimate Total Cost of Construction  (c)	Projected In-Service Date  (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTALS			

(Company Name)

## 205. ACCUMULATED DEPRECIATION OF UTILITY PLANT - Account Nos. 108.1, 108.2, 108.3 and 117.0

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

Line No.	Item (a)	Total (b)	108.1 Utility Plant In Service (c)	108.2 Utility Plant Leased to Others (d)	108.3 Property Held for Future Use (e)	117.0 Operating Plant Pending Reclassification (f)
1	<b>Balance Beginning of Year</b>	1605803				
2	Credits During Year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3	Depreciation Provisions charged to:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
4	403.0 Depreciation	111407				
5	413.0 Income from Utility Plant Leased to Others					
6						
7						
8						
9						
10	<b>Total Depreciation Provisions</b>	111407				
11	Recoveries from Insurance					
12	Salvage Realized from Retirements					
13	Other Credits (Describe)					
14						
15						
16						
17						
18	<b>Total Credits During Year</b>					
19	<b>Total Credits</b>	111407				
20	Debits During Year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
21	Retirement of Utility Plant					
22	Cost of Removal					
23	Other Debits (Describe)					
24						
25						
26						
27						
28	<b>Total Debits During Year</b>					
29	<b>Balance at End of Year</b>	1717210				

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

## 206. UTILITY PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net					
2	PUC Difference (Ratemaking)					
3	Less Contributions (Net)					
4	Net Utility Plant Acquired					
5	Purchase Price					
6	Acquisition Adjustment					
7						
8						

(Company Name)

**207. ACCUMULATED AMORTIZATION OF UTILITY PLANT  
ACCOUNTS 110.1 AND 110.2**

1. Report below an analysis of the changes in accumulated amortization during the year.
2. Explain and give particulars of important adjustments during the year.

Line No.	Start	Plant Account (b)	Amount (c)	Amortization Period (d)	Beg. Year Balance (e)	Annual Amortization Amt. (g)	Ending Year Balance (h)
	Date (a)						
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

Describe the basis upon which amortization provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

(Company Name)

**210. INVESTMENTS - Account Nos. 123.0, 124.0, 125.0, 126.0, 127.0 and 135.0**

1. Report below investments in Account No. 123.0, Investments in Affiliated Companies; Account No. 124.0, Utility Investments; Account No. 125.0, Other Investments; Account No. 126.0, Sinking Funds; Account No. 127.0, Other Special Funds; and Account No. 135.0, Temporary Cash Investments.
2. Provide a subheading for each account and list hereunder the information called for, observing the instructions below.
3. Investments in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts and in a footnote state the name of pledges and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case or docket number.
7. Interest and dividend revenues from investments should be reported in Column (g), including such revenues from securities disposed of during the year.
8. In Column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefore, not including any dividend or interest adjustment included in Column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Costs* Beginning of Year (d)	Principal Amount or No. of Shares (e)	Book Cost End of Year (f)	Revenues For Year (g)	Gain or (Loss) From Invest. Disposed of (h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26	TOTALS							

\* If book cost is different from cost to Utility, give cost to Utility in a footnote and explain difference.

(Company Name)

**211. NOTES AND OTHER ACCOUNTS RECEIVABLE - Account Nos. 142.0 and 144.0**

If interest was derived during year from notes liquidated before the end of the year, include such interest revenue in Column (d).

Line No.	Item (a)	Notes Receivable			Accounts Receivables	
		Beginning 1/1/____ (b)	Ending 12/31/____ (c)	Interest Revenue (d)	Beginning 1/1/____ (e)	Ending 12/31/____ (f)
1	None					
2						
3						
4						
5						
6						
7	TOTALS					

**212. NOTES RECEIVABLE FROM AFFILIATED COMPANIES - Account No. 146.0**

1. Furnish below the particulars indicated concerning notes receivable from affiliated companies at end of year.
2. If any note was received in satisfaction of an open account indebtedness, state the period covered by such open account.
3. Include in Column (f) the amount of any interest revenue during the year on notes that were paid off before the end of the year.
4. Give particulars of any notes pledged or discounted.

Line No.	Name of Affiliated Company (a)	Date of Issue (b)	Date of Maturity (c)	Amount at End of Year (d)	Interest Rate (e)	Amount (f)
1	None					
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

**213. ACCOUNTS RECEIVABLE FROM AFFILIATED COMPANIES - Account No. 145.0**

1. Furnish below the particulars called for concerning each Account Receivable from Affiliated Companies.
2. The term "Services Received" set forth on Line 22 of this schedule means the Management, Construction, Engineering, Purchasing, Legal, Accounting or other similar service which has been rendered to Utility under written, oral or implied contract.
3. The term "Joint Expenses Transferred" set forth on Line 23 means Central office and/or other expenses continuously assessed against respondent covering all locations of common operating costs.
4. This schedule shall include all transactions during the year with each affiliated interest affecting Account No. 145.0 and Account No. 234.0. If the latter is offset against Account No. 145.0, even though there were no outstanding balances at the beginning and end of year, and regardless of whether or not the transactions were recorded in Account Nos. 145.0 or 234.0.

Line No.	Item (a)	Total (b)	Name Of Affiliate			
			(c)	(d)	(e)	(f)
1	<b>Balance at Beginning of Year</b>					
2	<b>Debits During Year</b>	XXX	XXX	XXX	XXX	
3	Cash Dispensed					
4	Materials and Supplies Sold					
5	Services Rendered					
6	Joint Expense Transferred					
7	Interest and Dividends Receivable					
8	Rents Receivable					
9	Securities Sold					
10	Other Debits (Specify)					
11	Travel and Entertainment Costs					
12						
13						
14	<b>Total Debits During Year</b>					
15	<b>Total Debits</b>					
16						
17	<b>Credits During Year</b>	XXX	XXX	XXX	XXX	
18	Cash Received					
19	Water Purchased					
20	Fuel Purchased					
21	Materials and Supplies Purchased					
22	Services Received					
23	Joint Expense Transferred					
24	Interest and Dividends Payable					
25	Rents Payable					
26	Securities Purchased					
27	Transferred to Account 145					
28	Other Credits (Specify)					
29						
30						
31						
32	<b>Total Credits During Year</b>					
33	<b>Balance at End of Year</b>					

(Company Name)

**214. PLANT MATERIALS AND SUPPLIES - Account No. 151.0**

- 1. Summarize below by character (such as chemicals, fuel oil, valves, pipe, etc.) of materials and supplies, the balances in Account No. 151.0 at the beginning and end of the year.
- 2. Important inventory adjustments during the year of materials and supplies account shall be explained, showing the class of materials affected and the various classes of accounts (operating expenses, clearing accounts, plant accounts) debited or credited.

Line No.	Classification of Materials And Supplies (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase (Decrease) (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Total			

(Company Name)

**215. PREPAYMENTS SUPPORTING SCHEDULE - Account No. 162.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 162.0 - Prepayments.

Line No.	Account No. (a)	Balance Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance End of Year (f)
1	Penelec escrow					11,584
2						
3						
4						
5						
6						
7						
8	TOTALS					

**216. MISCELLANEOUS CURRENT AND ACCRUED ASSETS SUPPORTING SCHEDULE - Account No. 174.0**

This Account should include a breakdown of the accounts that constitute the ending balance in Account No. 174.0 - Miscellaneous Current and Accrued Assets.

Line No.	Account No. (a)	Balance Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance End of Year (f)
1	STC escrow	21,775				21,775
2						
3						
4						
5						
6						
7						
8	TOTALS	\$21,775.00				\$21,775.00

(Company Name)

**217. UNAMORTIZED DISCOUNT AND EXPENSE - Account No. 181.0  
and UNAMORTIZED PREMIUM ON DEBT - Account No. 251.0**

1. Report under separate subheadings for unamortized Debt Discount and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parenthesis.
3. In Column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In Column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expenses with the debt issued and redeemed during the year, also, date of the Commission's authorization of treatment other than by debit or credit to Surplus.
6. Set out separately and identify amounts applicable to issues which have been redeemed, although those amounts, prior to the effective date of the uniform system of Accounts may have been combined with the discount and expense on the refunding issue.
7. Explain any debits and credits other than amortization debited to Account No. 428.0, Amortization of Debt Discount and Expense, or credited to Account No. 429.0, Amortization of Premium on Debt.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which or Premium Relates (b)	Total Discount and Expense or Net Premium (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
				From (d)	To (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTALS								

**218. EXTRAORDINARY PROPERTY LOSSES - Account No. 182.0**

1. Report below the information indicated concerning this account.
2. Include in the description the date property was abandoned or other extraordinary loss incurred.

Line No.	Description of Property Loss Or Damage (a)	Comm. Docket No. (b)	Amortization Period (Give Years Only)		Total Amount of Loss (e)	Previously Written off (f)	Written off During Year		Balances At End of Year (i)
			From (c)	To (d)			Account Charged (g)	Amount (h)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTALS								

(Company Name)

**219. PRELIMINARY SURVEY AND INVESTIGATION CHARGES**  
**SUPPORTING SCHEDULE - Account No. 183.0**

Please provide particulars regarding activity associated with the ending balance in Account No. 183.0 - Preliminary Survey and Investigation Charges.

Line No.	Project/ Account No. (a)	Balance at Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

**220. CLEARING ACCOUNTS SUPPORTING SCHEDULE - Account No. 184.0**

This Schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 184.0 - Clearing Accounts.

Line No.	Account No. (a)	Balance at Beg. of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

**221. DEFERRED RATE CASE EXPENSE SUPPORTING SCHEDULE**  
**Account No. 186.1**

Please provide particulars regarding activity associated with the ending balance in Account No. 186.1 - Deferred Rate Case Expense.

Line No.	Rate Case Docket No. (a)	Total Amount Claimed (b)	Total Amount Allowed (c)	Normalize. Period (d)	Annual Expense (e)	Unamortized Ending Balance (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

**222. OTHER DEFERRED DEBITS SUPPORTING SCHEDULE**  
**Account No. 186.2**

This Account should include a breakdown of the accounts that constitute the ending balance in Account No. 186.2 - Other Deferred Debits.

Line No.	Account No. (a)	Balance at Beg. of Year (b)	Additions (c)	Reductions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

## 223. STATEMENT OF RETAINED EARNINGS SUPPORTING SCHEDULE Account Nos. 214.0 and 215.0

1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 409.0.

Line No.	Item (a)	Amounts (b)
1	<b>Unappropriated Retained Earnings Account No. 215.0:</b>	XXXXXX
2	Balance Beginning of Year	
3	Changes to Account:	XXXXXX
4	Adjustments to Retained Earnings *	
5	Credits	
6	Debits	
7	Balance Transferred From Income	
8	Total Unappropriated Retained Earnings	
9		
10	<b>Appropriated Retained Earnings Account No. 214.0:</b>	XXXXXX
11	Total Appropriations of Retained Earnings	
12	Dividends Declared:	
13	Preferred Stock Dividends Declared	36838
14	Common Stock Dividend Declared	
15	Total Dividends Declared	36838
16	Total Appropriated Retained Earnings	36838
17	<b>Total Retained Earnings</b>	<b>36838</b>

\* Requires Commission approval prior to use.

Notes to Retained Earnings:

(Company Name)

## 224. LONG-TERM DEBT - Account Nos. 221.0, 222.0, and 224.0

### Excluding Advances from Associated Companies

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from associated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in Column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in Column (g).
7. If interest has matured but is unpaid on any obligation, state in a footnote the class, series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet* (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired. Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1	Obligations Other Than PENNVEST	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	Total Obligations Other Than PENNVEST								
19	PENNVEST Obligations	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37	Total PENNVEST Obligations								
38	<b>TOTAL OBLIGATIONS</b>								

\* Total amount outstanding without reduction for amount held by respondent.

(Company Name)

**225. NOTES PAYABLE SUPPORTING SCHEDULE - Account No. 232.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 232.0 - Notes Payable.

Line No.	Name of Creditor (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1	Barrick	Loan	3/11/2014	Mar-16	120000	0.05
2						
3						
4						
5						
6						
7						
8				TOTAL	120000	

**226. ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES SUPPORTING SCHEDULE - Account No. 233.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 233.0 - Accounts Payable to Associated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2						
3						
4						
5						
6						
7						
8				TOTAL		

(Company Name)

**227. NOTES PAYABLE TO ASSOCIATED COMPANIES  
SUPPORTING SCHEDULE - Account No. 234.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 234.0 - Notes Payable to Associated Companies.

Line No.	Name of Affiliated Company (a)	Description of Transaction (b)	Date of Issue (c)	Date of Maturity (d)	Amount at End of Year (e)	Interest Rate Per Annum (f)
1						
2						
3						
4						
5						
6						
7						
8				TOTAL		

**228. MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
SUPPORTING SCHEDULE - Account No. 241.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 241.0 - Miscellaneous and Accrued Liabilities.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Yr. (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

**229. ADVANCES FOR CONSTRUCTION SUPPORTING SCHEDULE -  
Account No. 252.0 and Account No. 252.10**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 252.0 Advances for Construction and Account No. 252.10 Accumulated Amortization for Advances for Construction.

Line No.	Account (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

**230. OTHER DEFERRED CREDITS SUPPORTING SCHEDULE - Account No. 253.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 253.0 - Other Deferred Credits.

Line No.	Account (a)	Balance at Beg of Year (b)	Additions (c)	Reductions or Deletions (d)	Adjustments (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8	TOTALS					

(Company Name)

**400. COMPARATIVE INCOME STATEMENT  
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Schedule No. (c)	Balance End of Year (d)	Balance Previous Year (e)	Increase/Decrease (f)
1	400.0 OPERATING REVENUES	401	324189	313292	10897
2					
3	UTILITY OPERATING EXPENSES		XXX	XXX	XXX
4	401.0 Operating Expenses		213813	195630	18183
5	403.0 Depreciation Expense		127564	127563	1
6	406.0 Amortization of Utility Plant Acquisition Adjustment	417			
7	407.1 Amortization of Limited Term Plant	417			
8	407.2 Amortization of Property Losses	417			
9	407.3 Amortization of Other Utility Plant	417			
10	407.4 Amortization of Regulatory Assets				
11	407.5 Amortization of Regulatory Liabilities				
12	408.0 Taxes Other Than Income	418-419	2000	21112	-19112
13	409.10 Federal Income Taxes, Utility Operating Income	418-419			
14	409.11 State Income Taxes, Utility Operating Income	418-419			
15	409.12 Local Income Taxes, Utility Operating Income	418-419			
16	410.0 Deferred Income Tax	418-419			
17	410.10 Federal	419			
18	410.11 State	419			
19	Total Deferred Income Tax	419			
20	411.10 Provision for Deferred Income Taxes-Credit Utility Opr. Income	419			
21	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	419			
22	412.11 Investment Tax Credits Restored to Opr., Income, Utility Opr. Income	419			
23	Total Tax Credits				
24	413.0 Income from Utility Plant Leased to Others				
25	414.0 Gains (Losses) from Disposition of Utility Property				
26	TOTAL UTILITY OPERATING EXPENSES		343377	344305	-928
27	NET UTILITY OPERATING INCOME (LOSS)		-19188	-31013	11825
28					
29	OTHER INCOME AND DEDUCTIONS		XXX	XXX	XXX
30	415.0 Revenues from Merchandising, Jobbing and Contract Work				
31	416.0 Costs & Expenses of Merchandising, Jobbing and Contract Work				
32	419.0 Interest & Dividend Income				
33	420.0 Allowance for Funds Used During Construction (AFUDC)				
34	426.0 Miscellaneous Non-Utility Expenses				
35	TOTAL OTHER UTILITY INCOME AND DEDUCTIONS				
36	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS		XXX	XXX	XXX
37	408.2 Taxes Other Than Income, Other Income and Deductions	418			
38	409.2 Income Taxes, Other Income and Deductions	418			
39	410.2 Provision for Deferred Income Taxes-Other Income & Deductions	419			
40	411.2 Provision for Deferred Income Taxes-Credit, Other Income & Deductions	419			
41	412.2 Investment Tax Credit-Net, Nonutility Operations	419			
42	412.3 Investment Tax Credits Restored to Nonoperating Income, Utility Opr.	419			
43	TOTAL TAXES APPLICABLE TO OTR. INCOME & DEDUCTIONS				
44	INTEREST EXPENSE		XXX	XXX	XXX
45	427.0 Interest Expense				
46	427.1 Interest on Debt to Associated Companies				
47	427.2 Interest on Short-Term Debt				
48	427.3 Interest on Long-Term Debt				
49	427.4 Interest on Customer Deposits				
50	427.5 Interest-Other				
51	428.0 Amortization of Debt Discount & Expenses				
52	429.0 Amortization of Premium on Debt				
53	TOTAL INTEREST EXPENSE				
54	EXTRAORDINARY ITEMS		XXX	XXX	XXX
55	433.0 Income				
56	434.0 Deductions				
57	409.3 Income Taxes				
58	TOTAL EXTRAORDINARY ITEMS				
	NET INCOME (LOSS)		-19188	-31013	11825

(Company Name)

**401. OPERATING REVENUES SUPPORTING SCHEDULE - Account No. 400.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 400.0 - Operating Revenues.

Line No.	Account Number and Title (a)	Schedule No. (b)	Balance End of Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	WASTEWATER SALES REVENUE		XXX	XXX	XXX
2	521.0 Flat Rate Revenues - General Customers	402	XXX	XXX	XXX
3	521.1 Residential				
4	521.2 Commercial				
5	521.3 Industrial				
6	521.4 Public Authorities				
7	521.5 Multiple Family Dwelling Revenues				
8	521.6 Other Revenues (Availability)				
9					
10	Total Unmetered Wastewater Revenue				
11					
12	522.0 Measured Revenues - General Customers	402	XXX	XXX	XXX
13	522.1 Residential		272,318		272,318
14	522.2 Commercial		51,871		51,871
15	522.3 Industrial				
16	522.4 Public Authorities				
17	522.5 Multiple Family Dwellings Revenues				
18	523.0 Revenues from Public Authorities	404			
19	524.0 Revenues from Other Systems	404			
20	525.0 Interdepartmental Revenues	404			
21					
22	Total Measured Wastewater Revenue		324,189		324,189
23					
24	OTHER WASTEWATER REVENUES		XXX	XXX	XXX
25	530.0 Guaranteed Revenues	406			
26	531.0 Sale of Biosolids				
27	532.0 Forfeited Discounts				
28	534.0 Rents from Wastewater Property	406			
29	535.0 Interdepartmental Rents				
30	536.0 Other Wastewater Revenues	406			
31	536.1 Reserve Capacity Fees				
32	536.2 Sludge Processing Fees				
33	536.3 Wastewater Processing Surcharges				
34					
35	TOTAL WASTEWATER SALES <sup>1</sup>		324,189		324,189
36					
37	RECLAIMED WATER SALES		XXX	XXX	XXX
38	540.0 Flat Rate Reuse Revenues				
39	540.1 Residential Reuse Revenues				
40	540.2 Commercial Reuse Revenues				
41	540.3 Industrial Reuse Revenues				
42	540.4 Reuse Revenues from Public Authorities				
43	541.0 Measured Reuse Revenue				
39	541.1 Residential Reuse Revenues				
40	541.2 Commercial Reuse Revenues				
41	541.3 Industrial Reuse Revenues				
42	541.4 Reuse Revenues from Public Authorities				
43	544.0 Reuse Revenues from Other Systems				
44					
45	Total Reclaimed Water Sales				
46					
47	TOTAL WASTEWATER SALES&OTHER REVENUES		324,189		324,189

(Company Name)

**402. OPERATING REVENUES SUPPORTING SCHEDULE - CUSTOMER DATA**

Customers should be reported on the basis of number of meters, (except where multiple customers have one meter) plus number of flat rate accounts. Where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.

Line No.	Customer Classes (a)	Customers End of Current Year (b)	Customers End of Previous Year (c)	Increase/ (Decrease) (d)
1	Unmetered Charges	XXX	XXX	XXX
2	Residential			
3	Commercial			
4	Industrial			
5	Public Authorities			
6	Multiple Family Dwellings*			
7	Availability			
8	Other			
9				
10	Total Unmetered Charges			
11				
12	Measured Sales	XXX	XXX	XXX
13	Residential	1,150	1,149	1
14	Commercial	18	18	
15	Industrial	1	1	
16	Public Authority			
17	Multiple Family Dwellings*			
18	Other			
19	Other Systems			
20	Interdepartmental			
21	Other Systems-Interdepartmental			
22				
23	Total Measured Sales	1,169	1,168	1

\* Use number of Individual Dwelling Units

(Company Name)

**404. OTHER CHARGES TO PUBLIC WASTEWATER UTILITIES SUPPORTING SCHEDULE - Accounts Nos. 523.0 and 524.0**

1. Designate by asterisk in Column (a) charges which are affiliated with respondent.
2. The entries on Lines 1 to 8 under Columns (h) to (s) must correspond to the entries on the same lines under Columns (a) to (g). The totals of Columns (h) to (s), inclusive, must agree with respective quantities reported in Column (e).

Line No.	Name of Public Wastewater Utility Or Other System (a)	Point of Collection (b)	Quantity of WW Discharged (M-gal) (c)	Revenues (d)	Revenue Per (M-gal.) (e)
1	Hidden Valley	Wastewater Plant #1	0.631	\$0.00	\$631
2	Hidden Valley	Wastewater Plant #2	0.206	\$0.00	\$2,060
3				\$0.00	
4				\$0.00	
5				\$0.00	
6				\$0.00	
7				\$0.00	
8				\$0.00	
TOTALS			0.837	\$0.00	2,691

**MONTHLY DISCHARGES IN M-GAL by UTILITY**

Line No.	January (f)	February (g)	March (h)	April (i)	May (j)	June (k)	July (l)	August (m)	September (n)	October (o)	November (p)	December (q)
1	0.0683	0.0765	0.0497	0.0538	0.0493	0.0616	0.059	0.0533	0.045	0.0375	0.0344	0.0428
2	0.0205	0.0185	0.0138	0.0195	0.0123	0.0146	0.0219	0.0215	0.0147	0.0142	0.0125	0.0216
3												
4												
5												
6												
7												
8												
TOTALS	0.0888	0.0950	0.0635	0.0733	0.0616	0.0762	0.0809	0.0748	0.0597	0.0517	0.0469	0.0644

**406. OTHER WASTEWATER REVENUES SUPPORTING SCHEDULE  
ACCOUNTS 530.0, 534.0 AND 536.0**

Provide a breakdown of Other Wastewater Revenues - Account Nos. 530.0, 534.0 and 536.0 not shown in any other revenue account.

Line No.	Date		Name of Purchaser	Amount (c)
	(a)	(b)		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	TOTALS			\$0



(Company Name)

**407. WASTEWATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

Line No.	Account Number and Title (a)	Schedule No. (b)	Amount of Operating Expenses		
			Current Year (c)	Previous Year (d)	Increase (Decrease) (e)
1	<b>Salaries and Wages</b>		XXX	XXX	XXX
2	701.0 Employees	409	50478	47672	2806
3	703.0 Officers, Directors and Majority Stockholders	409			
4	Total Salaries and Wages		50478	47672	2806
5	704.0 Employee Pensions and Benefits	409-A			
6	710.0 Purchased Wastewater Treatment				
7	711.0 Sludge Removal Expense				
8	715.0 Purchased Power		50631	54332	-3701
9	716.0 Fuel for Power Production				
10	718.0 Chemicals		1856	1757	99
11	<b>Contractual Services</b>		XXX	XXX	XXX
12	731.0 Engineering	411-A			
13	732.0 Accounting	411-A	1000	980	20
14	733.0 Legal	411-A	2000	792	1208
15	734.0 Management Fees	411-B	12902	13305	-403
16	735.0 Testing	411-B	5020	5420	-400
17	736.0 Other - Maintenance	411-B	22817	14765	8052
18	Total Contractual Services		43739	35262	8477
19	741.0 Rental of Building/Real Property		41191	40223	968
20	742.0 Rental of Equipment				
21	750.0 Transportation Expenses		1325	1200	125
22	<b>Insurance</b>		XXX	XXX	XXX
23	756.0 Vehicle		1250	1240	10
24	757.0 General Liability		2654	2462	192
25	758.0 Workman's Compensation		3312	3125	187
26	759.0 Other				
27	Total Insurance		7216	6827	389
28	760.0 Advertising Expense - Other than Conservation	412			
29	766.0 Regulatory Commission Expenses-Amort. of Rate Case Expense				
30	767.0 Regulatory Commission Expenses-Other				
31	770.0 Bad Debt Expense				
32	<b>Miscellaneous Expenses</b>		XXX	XXX	XXX
33	775.0 Miscellaneous Other	413	850	1980	-1130
34	775.1 Membership Dues		150	150	
35	775.2 Registration Fees for Conventions & Meetings of Industry	413-A	100	100	
36	775.3 Communication Services	413-B	2511	1468	1043
37	775.4 Trustee Fees and Bank Charges		500	726	-226
38	775.5 Stockholders Expenses	413-C			
39	775.6 Office Expenses and Utilities	413-D	4500	5294	-794
40	775.7 Uniforms				
41	775.8 Director's Fees and Expenses	413-E			
42	775.9 Mailing		850	750	100
43	775.10 Subscriptions	413-F			
44	775.11 Write off of expenditures for preliminary surveys, plans, investigations etc., included in Account 183.0 - Preliminary Survey and Investigation Charges, relative to abandoned projects.				
45	775.12 Travel	416		250	-250
46	775.13 Education		100	250	-150
47	775.14 Charitable Contributions	413-G			
48	Total Miscellaneous Expenses		9561	10968	-1407
49	Total Wastewater Operation and Maintenance Expense Accounts		205997	198241	7756

(Company Name)

**409-A. EMPLOYEE PENSIONS AND BENEFITS SUPPORTING SCHEDULE**  
**Account No. 704.0**

This schedule should include a breakdown of the accounts that constitute the ending balance in Account No. 704.0 - Employee Pensions and Benefits.

Line No.	Benefit Type (a)	Employees (c)	Total Expenses for	
			Current Year (d)	Prior Year (e)
1	Pension			
2	Life Insurance			
3	Health Insurance			
4	Dental			
5	Eye Care			
6	Prescriptions			
7	Employee Recognition			
8	Physicals			
9	Tuition Assistance			
10	Death Benefits			
11	Other Post Employee Benefits			
12	401K			
13	Employee Stock Option Program			
14	Others (Specify)			
15	TOTALS			

(Company Name)

### 410. EMPLOYEE AND PAYROLL STATISTICS

1. Show hereunder the details called for concerning the number of officers and employees at the beginning and end of the year, and the aggregate salaries and wages for the year.
2. The data shall be itemized according to the department payroll classification maintained by Respondent at the end of the year (such as, for example, executive, accounting, treasury, engineering, etc).

Line No.	Payroll Classification (a)	Number Beginning of Year (b)	Number End of Year (c)	Aggregate Salaries and Wages for the Year (d)
1	Hourly - operations and maintenance	2	2	50,478
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40		2	2	50,478

(Company Name)

**411-A. CONTRACTUAL SERVICES SUPPORTING SCHEDULE**  
**Account Nos. 731.0, 732.0 and 733.0**

Provide a breakdown of **Engineering Expense** - Account No. 731.0.

Line No.	Description of Project (a)	Expense (b)
1		
2		
3		
4		
5		
6		
7	TOTAL	

Provide a breakdown of **Accounting Expense** - Account No. 732.0.

Line No.	Type of Service (a)	Expense (b)
1	Tac review and submittal	1,000
2		
3		
4		
5		
6		
7	TOTAL	1,000

Provide a breakdown of **Legal Expense** - Account No. 733.0.

Line No.	Description of Service (a)	Expense (b)
1	General legal expenses	2,000
2		
3		
4		
5		
6		
7	TOTAL	2,000

(Company Name)

**411-B. CONTRACTUAL SERVICES SUPPORTING SCHEDULE**

**Account Nos. 734.0, 735.0 and 736.0**

Provide a breakdown of **Management Fees** - Account No. 734.0.

Line No.	Description of Management Fee (a)	Expense (b)
1	Billing and collection services	12,902
2		
3		
4		
5		
6		
7	TOTAL	12,902

Provide a breakdown of **Testing Expense** - Account No. 735.0.

Line No.	Type of Testing Services (a)	Expense (b)
1	Lab fees	5,020
2		
3		
4		
5		
6		
7	TOTAL	5,020

Provide a breakdown of **Other - Maintenance Expense** - Account No. 736.0.

Line No.	Description of Maintenance (a)	Expense (b)
1	General repairs and maintenance	22,817
2		
3		
4		
5		
6		
7	TOTAL	22,817

(Company Name)

**412. ADVERTISING EXPENSES SUPPORTING SCHEDULE - Account No. 760.0**

Provide a breakdown of Advertising Expense - Account No. 760.0, by type, i.e., Radio, TV, Newspaper, Bill Insert, etc.

Line No.	Type of Advertising Expense (a)	Purpose of Expense (b)	Expenses (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	

**413. MISCELLANEOUS OTHER EXPENSES SUPPORTING SCHEDULE  
Account No. 775.0**

Provide a breakdown of Miscellaneous Other Expense - Account No. 775.0.

Line No.	Description (a)	Expenses (b)
1	Misc expenses	850
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	850

(Company Name)

**413-A. REGISTRATION FEES SUPPORTING SCHEDULE - Account No. 775.2**

Provide a breakdown of Registration Fees for Conventions and Industry Meetings- Account No. 775.2

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	Training meeting		100
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	100

**413-B. COMMUNICATION SERVICES - Account No. 775.3**

Provide a breakdown of Communication Services not chargeable to other accounts- Account No. 775.3

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	Phones and answer service	Laurel Management Co	2,511
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	2,511

0

For the Year Ended December 31, 2013

(Company Name)

**413-C. STOCKHOLDERS EXPENSES SUPPORTING SCHEDULE - Account No. 775.5**

Provide a breakdown of all Stockholders Expenses- Account No. 775.5

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	0

**413-D. OFFICE EXPENSES AND UTILITIES - Account No. 775.6**

Provide a breakdown of Expenses relating to Office Expense and Utilities- Account No. 775.6

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	Land lease	Buncher Co.	4,500
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	4,500

(Company Name)

**413-E DIRECTOR'S FEES AND EXPENSES SUPPORTING SCHEDULE - Account No. 775.8**

Provide a breakdown of all Director's Fees and Expenses- Account No. 775.8

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	0

**413-F. SUBSCRIPTIONS - Account No. 775.10**

Provide a breakdown of Expenses relating to public notice of financial, operating and other data required by regul statutes, not including notices required in connection with security issues or acquisition of property.

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	0

(Company Name)

**413-G CHARITABLE CONTRIBUTIONS SUPPORTING SCHEDULE - Account No. 775.14**

Provide a breakdown of all Charitable Contributions paid by respondent- Account No. 775.14

Line No.	Description of Expense (a)	Payee (b)	Expense (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11		TOTAL	0

(Company Name)

**416. TRAVEL EXPENSE SUPPORTING SCHEDULE - Account No. 775.12**

Provide a breakdown of Travel Expense - Account No. 775.12

Line No.	Event (a)	Travel Expenses (b)	Lodging Expenses (c)	Meal Expenses (d)	Entertainment Expenses (e)	Total Expense (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	TOTALS					

(Company Name)

**417. AMORTIZATION EXPENSES SUPPORTING SCHEDULE - Account Nos. 406.0, 407.1, 407.2 and 407.3**

**Amortization of Utility Plant Acquisition Adjustment - Account No. 406.0**

Line No.	Year Incurred Date (a)	Name of Company Acquired (b)	Total Acquisition Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

**Amortization of Property Losses - Account No. 407.2**

Line No.	Year Incurred Date (a)	Identify Each Item (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

**Amortization of Limited Term Plant - Account No. 407.1**

Line No.	Year Incurred Date (a)	Description of Plant (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

**Amortization of Other Utility Plant - Account No. 407.3**

Line No.	Year Incurred Date (a)	Plant Item Amortized (b)	Total Adjustment (c)	Yearly Amortization (d)
1				
2				
3				
4				
5				
6				
7		TOTALS		

(Company Name)

**418. TAXES ACCRUED AND PREPAID DURING YEAR**  
**Account Nos. 236 and 162**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes).
3. Include in column (c) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to the current year, and (c) taxes paid and charged directly to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such a manner that the total tax can be readily ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	ACCRUED AND PREPAID TAXES DURING YEAR						TOTAL ACCRUALS AND AMORTIZATIONS (h)
		BALANCE AT BEGINNING OF YEAR (b)	BY DEBIT OR CREDIT TO ACCOUNT (c)	BY DEBIT OR CREDIT TO OTHER ACCOUNTS				
				ACCT. NO. (d)	AMOUNT DEBIT (e)	ACCT. NO. (f)	AMOUNT CREDIT (g)	
1	TAXES ACCRUED (Account 236)							
2	Federal Surtax On Income							
3	Federal Excess Profits Tax							
4	Federal Capital Stock Tax							
5	Federal Tax on Revenue							
6	Federal Pensions Tax							
7	Federal Unemployment Relief							
8	State Unemployment Relief							
9	State Capital Stock Tax							
10	State Gross Receipts Tax							
11	Gen Assessment - Pub Util Comm.							
12	Local Gross Receipts Tax							
13	Pole Taxes							
14	State Corporate Loans Tax							
15	Foreign State Taxes On Interest							
16	Mercantile Taxes							
17	Local Real Estate Tax							
18	PA Realty Tax							
19	Consumer Advocate Assessment							
20	Other Taxes (specify)							
21								
22								
23	TOTAL - TAXES ACCRUED							
24								
25	PREPAYMENTS (Acct 162)							
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41	TOTAL - PREPAYMENTS							
42								

(Company Name)

**418. TAXES ACCRUED AND PREPAID DURING YEAR**

(cont.)

- 5. Report in column (k) through (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to wastewater operations.
- 6. Report in column (m) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show in column (n) the taxes charged to utility plant or other balance sheet accounts.
- 7. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Balance at End of Year		Distribution of Taxes Charged			
	(i)	(j)	WASTEWATER ACCT 408.1 (k)	WASTEWATER 409.1 (l)	OTHER UTILITIES ACCTS 408.1 - 409.1 (m)	UTILITY PLANT AND OTHER BAL. SHEET ACCOUNTS (n)
1						
2						
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(Company Name)

**419. TAXES OTHER THAN INCOME, INCOME TAXES  
AND DEFERRED TAXES DURING YEAR**

**Accounts Nos. 408, 409, 410, 411 and 412**

1. Taxes Other Than Income shall include the amount of gross revenue or gross receipts taxes, regulatory agency general assessment for purposes of public utility regulation, state unemployment insurance, franchise taxes, federal excise taxes, social security taxes and all other taxes assessed by federal, state, county, municipal, or other local government authorities except income taxes. These accounts shall be charged in each accounting period with the amount of taxes which are applicable thereto, with concurrent credits to Account 236 - Accrued Taxes or Account 162 - Prepayments, as appropriate.
2. Income Taxes shall include the amounts of local, state, and federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to Account 236 - Accrued Taxes, and as the exact amount of taxes become known, the current amount shall be adjusted by charges or credits to these accounts unless such adjustments are properly included in Account 439 - Adjustments to Retained Earnings
3. The charges to these accounts shall be made or supported so as to show the amount of each tax and the basis upon which each charge is made. In the case of a utility rendering more than one utility service, taxes of the kind includible in these accounts shall be assigned directly to the utility department the operation of which gave rise in so far as practicable. Where the tax is not attributable to a specific utility department, it shall be distributed among the utility departments or nonutility operations on an equitable basis.

OTHER THAN INCOME AND INCOME TAXES DURING YEAR								
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR (b)	BY DEBIT OR CREDIT TO ACCOUNT (c)	BY DEBIT OR CREDIT TO OTHER ACCOUNTS				TOTAL ACCRUALS, AMORTIZATIONS AND DEFERRALS (h)
				ACCT. NO. (d)	AMOUNT DEBIT (e)	ACCT. NO. (f)	AMOUNT CREDIT (g)	
1	Taxes Other Than Income (Account 408)							
2	Utility Reg. Assessment Fees (Acct 408.10)							-
3	Property Taxes (Account 408.11)							-
4	Payroll Taxes (Account 408.12)							-
5	Other Taxes and Licenses (Account 408.13)							-
6	Other Than Inc., Other Inc. and Ded. (Acct 408.2)							-
7								-
8								-
9	Total - Taxes Other Than Income							-
10								-
11	Income Taxes (Account 409)							-
12	Fed. Inc. Taxes, Util. Oper. Inc. (Account 409.10)							-
13	State Inc. Taxes, Util. Oper. Inc. (Acct 409.11)							-
14	Local Inc. Taxes, Util. Oper. Inc. (Acct 409.12)							-
15	Inc. Taxes, Other Inc. and Ded. (Acct 409.20)							-
16	Inc. Taxes, Extraordinary Items (Acct 409.30)							-
17	Other Income Taxes (specify)							-
18								-
19	Total - Income Taxes							-
20								-
21	Deferred Income Taxes (Acct 410)							-
22	Def. Fed. Inc. Taxes (Account 410.10)							-
23	Def. State Inc. Taxes (Account 410.11)							-
24	Def. Local Inc. Taxes (Account 410.12)							-
25	Other Deferred Taxes (Account 410.20)							-
26								-
27	Total - Deferred Income Taxes							-
28								-
29	Deferred Inc. Taxes Credit (Acct 411)							-
30								-
31								-
32								-
33								-
34	Investment Tax Credits (Account 412)							-
35								-
36								-
37								-

(Company Name)

**419. TAXES OTHER THAN INCOME, INCOME TAXES  
AND DEFERRED TAXES DURING YEAR  
Accounts Nos. 408, 409, 410, 411 and 412**

(cont.)

4. If any tax (exclude Federal and State Income Taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (b).
5. Enter all adjustments of the Other Than Income, Income and Deferred tax accounts in column (c) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
6. Do not include on this page entries with respect to or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
7. Report in column (k) through (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to wastewater operations. Report in column (m) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Account 408.2 and 409.2. Also show in column (n) the taxes charged to utility plant or other balance sheet accounts.
8. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Balance at End of Year (i)	Distribution of Taxes Charged			
		WASTEWATER ACCOUNT 408.1 (j)	WASTEWATER ACCOUNT 409.1 (k)	OTHER UTILITIES ACCTS 408.1 - 409.1 (l)	UTILITY PLANT AND OTHER BAL. SHEET ACCOUNTS (m)
1					
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**422. RECONCILIATION OF NET INCOME SHOWN ON SCHEDULE 400 WITH FEDERAL NORMAL TAX NET INCOME INSTRUCTIONS**

1. Report in the form provided a reconciliation of (a) net income for the year as shown by the Income Statement (Schedule 400) with (b) Federal normal tax net income as shown in return filed with the Federal government for the calendar or other fiscal year covered by Respondent's PUC Annual Report. The reconciliation is to be furnished even if there is no net income on which Federal taxed on income are payable for the year.
2. If the Respondent is a member of a group which files a consolidated tax return, the net income reported to the Commission in Schedule 400 should be reconciled with the net income which would be subject to Federal normal income tax if a separate tax return were filed by the Respondent. In a supplementary schedule there should be shown (a) names of the companies in the consolidated group, (b) the taxes for the consolidated group, determined from the consolidated tax return, according to the kinds of taxes, (c) the taxes of the Respondent if a separate return were filed, and (d) the amount allocated and method of allocation to Respondent or a portion of the consolidated taxes.
3. If the tax situation of the Respondent with respect to the year's income is such as to permit of the filing of a claim for refund of taxes of a prior year, or the carrying forward of a credit against taxable income of a future year, explain the circumstances and state the amount of tax refund which may be claimed or the credit available against future taxable income.
4. Furnish particulars of any additional taxed paid or refunds received during the year with respect to Federal taxes on income of a previous year, and adjustments of Accrued Taxes for under or over accrual of taxes of previous years.
5. State below the latest year with respect to which the tax returns have been received by the Federal government and the year's income closed as to assessment of additional Federal taxed on income or recovery of a tax refund.
6. State below the date Respondent's tax returns for the year were filed and the Collector's office to which sent. If a consolidated tax return was filed state that fact also and name of the parent company which filed the return.
7. State below the Federal taxes on income for the year as shown by returns filed with the Federal government of the calendar or other established fiscal year covered by Respondent's PUC Annual Report and the taxes shown in Respondent's annual report to the Commission.

	<b>Per Tax Returns</b>	<b>Per PUC Annual Report</b>
Normal Tax Surtax	_____	_____
<b>Total</b>	_____	_____

8. If the taxes per tax returns differ from amounts shown by the PUC Annual Report, furnish a statement showing allocation of the taxes per tax return to the departmental tax expense accounts and other accounts to which applicable, and an explanation of the basis of allocation.

(Company Name)

**422. RECONCILIATION OF NET INCOME SHOWN ON SCHEDULE 400 WITH FEDERAL NORMAL TAX NET INCOME (Continued)**

Line No.	Particulars (a)	Amount (b)
1	<b>Net Income for the year per Schedule 400</b>	
2	<b>Adjustments made to determine taxable income*</b>	
3		
4		
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32		
33	<b>Net additions to or deductions from amount shown on Line 1</b>	
34		
35	<b>Federal surtax net income</b> (surtax \$ _____ at applicable rate of tax of _____ %)	

\* List additional income items first, followed by additional deductions.

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(Company Name)

## **501. IMPORTANT PHYSICAL CHANGES DURING THE YEAR**

Submit information separately for each of the four functional groups listed below with respect to major physical changes to plant-in-service costing more than (Class A \$250,000, Class B \$25,000 and Class C \$2,500) during the year involving either, additions to or improvements of, or retirements or replacements of plant. Information provided shall include Work Order Number, a Description of the Project, and the District Served. Attach additional sheets as necessary.

1. Collection, 2. Treatment and Disposal, 3. General, and 4. Other Tangible

(Company Name)

**502. IMPORTANT PHYSICAL PLANT DETAILS**

For each NPDES permitted facility covered by this PUC Annual Report, provide written responses for each of the items listed below on pages to be attached, following this schedule. Number each attached page as (# of #).

**1. Collection System.** Provide a written description of the collection system with the description ending at the headworks of the wastewater treatment plant. This description should depict the sizes and types of all piping materials used in the construction of the collection system, and if applicable, note the percentage of gravity vs. pressurized collection piping used. Provide descriptive details on any and all pumping and/or lift stations used. Annually, provide an update to the collection system information requested above by including details on all extension constructed and details on any portion of the system that has been retired, replaced or abandoned. Identify all known extension projects in the preliminary planning stages. Describe in detail the means used to finance each newly constructed extension. Provide a discussion on past calendar year collection system monitoring, maintenance, repair and rehabilitation work, including routine and special activities, and infiltration / inflow monitoring. Describe the condition of the collection system by identifying if any portion of the conveyance capacity is being exceeded or will be exceeded in the next five years, and identify portions where rehabilitation or cleaning is needed or is underway to maintain the integrity of the system, and prevent or eliminate bypassing, overflow, excessive infiltration and other system problems. Describe the present condition of each collection system pump/lift station, and include a comparison of the maximum pumping rate with present maximum flows and the projected 2-year flow for each station.

**2. Treatment Plant.** Provide a written description of the wastewater treatment facilities, starting at the headworks and ending at the outfall structure, including descriptive details of any at-plant pump/lift facilities, in addition to all auxiliary structures and/or buildings and their uses. If helpful in preparing this description, attach a copy of the plant's flow schematic which shall be no larger than letter size. When advanced treatment is provided, the description should describe how the unit treatment processes are used to meet the final effluent discharge requirements listed on the NPDES permit. Where applicable, provide brief descriptive details of the equipment used in aerating and pumping of activated sludges. Provide details on wasted sludge processing, current ultimate disposal practices and locations. Identify generically all chemicals added to each of unit processes and their purposes. Indicate the designed hydraulic and organic loading capacities of the treatment plant. Provide an annual update on the present condition of all facilities located at the wastewater treatment site, including identifying any portions of the plant where conveyance or treatment capacity is being exceeded, or will be exceeded in the next five years and identifying any portions where rehabilitation or updating is needed or is underway to maintain the integrity of these facilities. Include a discussion of specific problems with the wastewater treatment plant and action taken to eliminate or prevent potential or recurring problems. Describe in detail any portion of the treatment system at the plant site that has been retired, replaced or abandoned. Provide the Certification Number of the current treatment plant operator and the date the effluent flowmeter was last calibrated.

\_\_\_\_\_ Number of pages attached to this schedule

Company Name

**503. CHEMICALS USED IN WASTEWATER TREATMENT AND DISPOSAL DURING YEAR**  
**ACCOUNT No. 718**

Line No.	Identify Treatment Chemical Used (a)	Bal at Beginning of year \$	Total Annual Purchased		Total Annual Used		Balance at Year End	
			\$	Quantity	\$	Quantity	\$	Quantity
1								
2	Chlorine	348	2088	1,200	2,088	1,200	348	300
3							0	0
4							0	0
5							0	0
6							0	0
7							0	0
8							0	0
9							0	0
10							0	0
11							0	0
12							0	0
13							0	0
14							0	0
15							0	0
16							0	0
17							0	0
18							0	0
19							0	0
20		0	0	0	0	0	0	0

**610. Territory Served**

Report below the number of customers at the end of the year in respondent's distribution system in which service is furnished, setting forth by counties the number of customers and average number of customers during the year.

County Code	Name of Pennsylvania County (a)	Number Of Customers At End Of Year (b)	Average Number Of Customers During Year (c)
01	Adams		
02	Allegheny		
03	Armstrong		
04	Beaver		
05	Bedford		
06	Berks		
07	Blair		
08	Bradford		
09	Bucks		
10	Butler		
11	Cambria		
12	Cameron		
13	Carbon		
14	Centre		
15	Chester		
16	Clarion		
17	Clearfield		
18	Clinton		
19	Columbia		
20	Crawford		
21	Cumberland		
22	Dauphin		
23	Delaware		
24	Elk		
25	Eric		
26	Fayette		
27	Forest		
28	Franklin		
29	Fulton		
30	Greene		
31	Huntingdon		
32	Indiana		
33	Jefferson		
34	Juniata		
35	Lackawanna		
36	Lancaster		
37	Lawrence		
38	Lebanon		
39	Lehigh		
40	Luzerne		
41	Lycoming		
42	McKean		
43	Mercer		
44	Mifflin		
45	Monroe		
46	Montgomery		
47	Montour		
48	Northampton		
49	Northumberland		
50	Perry		
51	Philadelphia		
52	Pike		
53	Potter		
54	Schuylkill		
55	Snyder		
56	Somerset	1169	1169
57	Sullivan		
58	Susquehanna		
59	Tioga		
60	Union		
61	Venango		
62	Warren		
63	Washington		
64	Wayne		
65	Westmoreland		
66	Wyoming		
67	York		
<b>Totals</b>		<b>1169</b>	<b>1169</b>
<b>Total Population of Territory Served (Estimated)</b>			

(Company Name)

### VERIFICATION

#### OATH

(To be made by the officer having control of the accounting of the respondent)

State of \_\_\_\_\_ as:

County of \_\_\_\_\_

\_\_\_\_\_ makes oath and says that he/she is \_\_\_\_\_  
(Name of affiant) (Official title of affiant)

of \_\_\_\_\_  
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He/she believes that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including \_\_\_\_\_ to and including \_\_\_\_\_.

Subscribed and sworn to and before me, a \_\_\_\_\_  
in and for the State and County above-named, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
(Signature of affiant)

My commission expires \_\_\_\_\_  
(Signature of officer authorized to administer oaths)

#### SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of \_\_\_\_\_ as:

County of \_\_\_\_\_

\_\_\_\_\_ makes oath and says that he/s \_\_\_\_\_  
(Name of affiant) (Official title of affiant)

of \_\_\_\_\_  
(Exact legal title or name of the respondent)

that he/she has carefully examined the foregoing report; that he/she believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above named respondent during the period of time from and including \_\_\_\_\_ to and including \_\_\_\_\_.

Subscribed and sworn to before me, a \_\_\_\_\_  
in and for the State and County above-named, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
(Signature of affiant)

My commission expires \_\_\_\_\_  
(Signature of officer authorized to administer oaths)

COMPANCLASS	UT_NUM	YEAREN	PLT_SVC	CWIP	PLT_AQ_ADJ	PLT_HLD_FU
0	230101	2012	#####	0	0	0

**\*This sheet is for PUC use only.**

MAT_SUPP	DEP_AM_RES	NET_BOOK	CIAC	OP_REV	OP-EXP	DEP_EXP
0	1,717,210	1,226,682	0	324189	213813	127564

AMORT\_LTD\_TRM\_ADJ AMORT\_OTR AMORT\_PL\_AQ FED\_INC\_TAX  
0 0 0 0

ST_INC_TAX	TTL_TAXES	TTL_OP_EXP	OP_INCOME	OTHER_INC
0	2000	343377	-19188	0

OTH_DED	NET_INCOME	RES_MET_CUST	RES_UNMET_CU	COMM_MET_CUST
0	-19188	1,150	0	18

COMM_UNMET_CUST	IND_MET_CUST	IND_UNMET_CUTTL_CUST	
0	1	0	1,169

RES_REV_MET	RES_REV_UNMET	AV_RES_BILL
272,318	0	236.7982609