

**SUEZ WATER RHODE ISLAND, INC.**  
**Docket No. 4800**  
**Fourth Set of Data Requests of the**  
**Division of Public Utilities and Carriers**  
**March 9, 2018**

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**4-1**  
**(Spanos)**

**4-1** The Direct Testimony of John Spanos on page 2, lines 15-21, provides a definition of depreciation in quotes. Please provide the source of the definition of depreciation quoted on page 2, lines 15-21

**Response:** The definition of depreciation supplied in the Direct Testimony of John J. Spanos on page 2 was provided in the NARUC manual based on the Interstate Commerce Commission definition. However, the more appropriate definition of depreciation for this study as applied by Mr. Spanos from the Uniform System of Accounts and the NARUC manual is as follows:

“Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be current operation and against which the utility is not protected by insurance. Among the courses 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 public authorities.”

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**4-2**  
**(Spanos)**

**4-2** The Direct Testimony of John Spanos on page 3, lines 1-3, states: “Informed judgments of each asset class are developed based on field inspections and discussions with management with regard to plans and outlook of assets.”

(a) Please provide copies of notes, photos taken, or documents received from the company as a result of this field trip.

(b) Provide any documents created or used during the preparation of the 2016 Depreciation Study showing any discussions had with Company personnel pertaining to the life or net salvage, or issues that impact life or net salvage.

**Response:** The attached file, DPUC-4-2FieldTripNotesandPhotos.PDF, sets forth the notes, photos and documents received from the Company as a result of the field visit.

(a) The attached file, DPUC-4-2DiscussionNotes.PDF, sets forth discussions with Company personnel pertaining to life or net salvage.

### Howland Treatment Plant 2:00

↳ 67% of System Transmitted This Plant

- 1) STANDPIPE + Air Stripper
- 2) Roof Building \*
- 3) 2 PUMPS #2 + #3
- 4) 1 Pump - 150HP \*1  
ONLY RUN 2 AT A TIME  
3 WAYS TIED TO PLANT #5, #6, #7  
VFD FOR PUMPS - 2007
- 5) CHEMICAL DOL AND GALLIE (CATION EXCHANGER)
- 6) LINE SINKING EQUIPMENT
- 7) Sodium Hypochlorite  
GALLIE RESISTANT PUMP
- 8) EMERGENCY GENERATOR

### Well Hole #6 2:30

↳ RESTROOM AND REPAIRS DONE, ETC - 2015

- 9) Wellhead
- 10) VFD
- 11) Well House

### Tuckertown Treatment Plant 3:40

↳ WWS

- 12) STANDPIPE AND Air STRIPPER - 1971 \$50,000 BILLED
- 13) ROOFING BUILDING  
EMERGENCY GENERATOR
- 14) 3 ROOFING PUMPS - 200HP  
ONLY RUN TWO AT A TIME  
#3 SMALLER - 100HP  
SMALL OFFICE AND SCADA WITH ROOFING BLDG  
VFD
- 15) GALLIE
- 16) Well Hole #1 AND CHEMICAL BLDG
- 17) Sodium Hypochlorite  
LINE SINKING AND ZINC

Wren House #4

- Pump and Motor
- (17) Pump/Wren House

Wren #3 REINSTALLED 2015

Bulk Motor STATION ON SITE FOR TANKS (P.O.W.)  
2011 CONSTRUCTION  
NOT USED UNTIL 2016

SHIMMERS TANK 3:15

EXISTING TANK TO BE DEMOLISHED

NEW TANK - 2018

- (20) TANK - OLD STANDPIPE
- (21) TANK - NEW ~~CONCRETE~~ CONSTRUCTION (106)  
CONCRETE ELEVATED TANK

TOWER HILL TANK 3:30

- (22) ELEVATED TANK  
1 MG  
2013 CONSTRUCTION  
REPLACED STANDPIPE  
CONCRETE BASE

BOSTON NECK TANK 4:00

- (23) TANK - STANDPIPE  
OWN LAND ON SITE

Route 1 (Inland Loop) Rooster Station 8:30

24) Control Room

25) Electronic Panel

UNDERGROUND STATION

ONE of THE MAJOR FACILITIES

3 PUMPS

PWT IN SUTTON PLACE TO SAUGATUCKET ROAD STATION

FIRE PUMP

26) Pumps

27) Pressure Tank

SAUGATUCKET ROAD BOOSTER STATION 9:10

2009 Construction

26) Pumps

27) Controls

U/G STATION

USEPCO DESIGN

NO FIRE PROTECTION

STATION JUST TO FORCE FLOW TO SOUTH

STATION ROAD 1st STATION 9:30

U/G STATION

SECURITY NEEDED FOR FLOW INTO SYSTEM

ELECTRIC CABINET

2 BOOSTER PUMPS

1 SPARE PUMP

28) SITE

1980S HIGH LEVELS OF MAIN AND SERVICE ADDITIONS - NORTHWEST

MOSTLY PLASTIC INSTALLATIONS (NOT HDPE) SOME PE

ONLY OWN ONE VEHICLE & ONE BACKUP

**SUEZ WATER RHODE ISLAND**

**Howland Treatment Plant**

**November 7, 2017**



**Account 330, Distribution Reservoirs and Standpipes  
Standpipe and Air Stripper**



**Account 304.1, Structures and Improvements - Source of Supply  
Pump Building**



SUEZ WATER RHODE ISLAND

Howland Treatment Plant

November 7, 2017



Account 311, Electric Pumping Equipment  
Two Pumps #2 & #3



Account 311, Electric Pumping Equipment  
One Pump – 150 HP

SUEZ WATER RHODE ISLAND

Howland Treatment Plant

November 7, 2017



Account 304.3, Structures and Improvements - Water Treatment  
Chemical Building and Garage



Account 320, Water Treatment Equipment  
Lime Slurry Equipment



SUEZ WATER RHODE ISLAND

Howland Treatment Plant

November 7, 2017



Account 320, Water Treatment Equipment  
Sodium Hypochloride



Account 311, Electric Pumping Equipment  
Emergency Generator

SUEZ WATER RHODE ISLAND

Well House #6

November 7, 2017



Account 307, Wells and Springs  
Wellhead



Account 311, Electric Pumping Equipment  
VFD

SUEZ WATER RHODE ISLAND

Well House #6

November 7, 2017



Account 304.1, Structures and Improvements - Source of Supply  
Well House



SUEZ WATER RHODE ISLAND

Tuckertown Treatment Plant

November 7, 2017



Account 330, Distribution Reservoirs and Standpipes  
Standpipe and Air Stripper



Account 304.1, Structures and Improvements - Source of Supply  
Booster Building



SUEZ WATER RHODE ISLAND

Tuckertown Treatment Plant

November 7, 2017



Account 311, Electric Pumping Equipment  
3 Booster Pipes – 200 HP



Account 304.5, Structures and Improvements – General  
Garage

SUEZ WATER RHODE ISLAND

Tuckertown Treatment Plant

November 7, 2017



Account 304.1, Structures and Improvements - Source of Supply  
Well House #1 and Chemical Building



Account 307, Wells and Springs  
Well #1



SUEZ WATER RHODE ISLAND

Well House #4

November 7, 2017



Account 320, Water Treatment Equipment  
Sodium Hypochloride



Account 311, Electric Pumping Equipment  
Pump and Motor

SUEZ WATER RHODE ISLAND

Well House #4

November 7, 2017



Account 304.1, Structures and Improvements - Source of Supply  
Well House



SUEZ WATER RHODE ISLAND

Sherman Tank

November 7, 2017



Account 330, Distribution Reservoirs and Standpipes  
Tank – Old – Standpipe



Account 330, Distribution Reservoirs and Standpipes  
Tank – New – Under Construction

**SUEZ WATER RHODE ISLAND**

**Tower Hill Tank**

**November 7, 2017**



**Account 330, Distribution Reservoirs and Standpipes  
Elevated Tank**

SUEZ WATER RHODE ISLAND

Boston Neck Tank

November 7, 2017



Account 330, Distribution Reservoirs and Standpipes  
Tank - Standpipe

SUEZ WATER RHODE ISLAND

Route 1 (Indian Lake)

November 8, 2017



Account 311, Electric Pumping Equipment  
Generator



Account 311, Electric Pumping Equipment  
Electronic Panel



SUEZ WATER RHODE ISLAND

Route 1 (Indian Lake)

November 8, 2017



Account 311, Electric Pumping Equipment  
Pumps



Account 311, Electric Pumping Equipment  
Pressure Tank

### SUEZ WATER RHODE ISLAND

Saugatucket Road Booster Station

November 8, 2017



Account 311, Electric Pumping Equipment  
Pumps



Account 304.1, Structures and Improvements - Source of Supply  
Controls

SUEZ WATER RHODE ISLAND

Strathmore Pump Station

November 8, 2017



Account 304.1, Structures and Improvements - Source of Supply Site



S Rhode Island 1/16 12:30 CHRIS JACOBS, MTRR DOWDEN

### Comments at Treatment Facilities about Ground

3 Wells - Howland

4 Wells - Tuckertown

2016 Study Report to Rhode Island Board

### Interconnects

NO PWS - NO CHANGE OF PRESSURE

PLAN TO MAKE A LOT OF MAIN RECONNECTIONS

12" AC from Treatment Facilities

Century Pipe is a Project

### 2013 Tank

COMPLETED BUILDING ANOTHER MASON TANK - 6/18

20 YR CHANGE OUT PROGRAM FOR METALS

5/4" METAL CAPABLE TO BECO FASTER

1" & 1/2" CEMENT OUT (CALIBRATED)

### Backflow Prevented Pumps

JUNE COST INOT METAL FROM 1800s

MANY SUBSOLAR CUSTOMERS

DOUBLE TO TRIPLE CAPACITY DEMAND

A-C LARGEST FOOTAGE

DI AND HIGH DENSITY PE COMMONLY USED NOW

SAUGATUCK BOILER - 2009

SEMI-TRUCK TANK - SWALINE

SOUTH COUNTY BOILER - NOT AN ASSET - PART OF WW

SHREVEPORT TANK CURRENTLY 500,000 GALLON, 6/18 WILL BE 176 GALLON TANK

CURRENTLY OFFICE IS LEASED - MOVING AS OF 1/18

HAVE LARGE LOT OF LAND BY - UNIV. RI.

BOWDITCH AREA CONSIDERED IN UNUSUAL FORMER FOR SCHOOLS - 1990s

NARRAGANSETT AREA - INTERCONNECTED

SOON TO MOVE INTO NEW OFFICE - LEASED

MORE LONG-TERM IMPROVEMENTS

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**4-3**  
**(Spanos)**

**4-3**           The Direct Testimony of John Spanos on page 3, lines 22-23, states: “For General Plant Accounts 340.1, 340.2, 340.21, 340.3, 343, 346 and 347 for water assets, I used the straight line method of amortization.” Are these General Plant Accounts currently approved to use amortization accounting?

**Response:**   The General Plant accounts are not currently utilizing amortization accounting in Rhode Island. However, other SUEZ entities are utilizing amortization accounting for General Plant accounts.

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**4-4**  
**(Spanos)**

**4-4**           The Direct Testimony of John Spanos on page 4, lines 15-17, states: “obtaining supplementary information from management and operating personnel concerning the Company's practices and plans as they relate to plant operations; ...” Please provide the “supplementary information from management and operating personnel concerning the Company's practices and plans as they relate to plant operations” provided during the preparation of the 2016 Depreciation Study.

**Response:**   Please see the attachments to DPUC-4-2 and DPUC-4-8.



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**4-5**  
**(Spanos)**

**4-5**        The Direct Testimony of John Spanos starting on page 4, line 21, states: “The data consisted of the entries made by the Company to record plant transactions through 2016. The transactions included additions, retirements, transfers and the related balances. The Company, in accordance with my instructions, classified the data by depreciable group, type of transaction, the year in which the transaction took place, and the year in which the plant was installed.”.

- (a)        Please provide a complete copy of the data file described in the above quote.
- (b)        Provide the meaning of any codes (transaction codes, location codes, account codes, etc.) used in these files.
- (c)        Please provide the data file requested electronically in Excel (or in text delimited format if not available in Excel.)

**Response:**

- (a)        The attached file, DPUC-4-5ServiceLife.xlsx, sets forth the complete service life file utilized in the Depreciation Study.
- (b)        The attached file, DPUC-4-5transactioncodes.PDF, sets forth the meaning of all codes within the data file.
- (c)        The file is provided in part a).

## TRANSACTION CODE DESCRIPTIONS

<u>Code</u>	<u>Description</u>
0	<u>Regular Retirement.</u> All retirements from plant which occur in the course of normal operations for causes that are to be covered by depreciation accruals. Typically, these include all causes other than those listed below.
1	<u>Reimbursed Retirement.</u> Retirement for which the Company received payment approximating or exceeding the depreciated original cost of the property, and such payment was recorded as a credit to the depreciation reserve account. Reimbursed retirements are usually related to extraordinary circumstances such as fire or other accidents for which the loss is covered by insurance, and to property moved or abandoned due to the requirements or requests of outside parties, for which the Company is reimbursed.
2	<u>Sale.</u> Transfer of ownership of property for which the Company received payment approximating or exceeding the depreciated original cost, and the property would not have been retired at or near that time if the sale had not occurred. Sales are generally related to circumstances in which the property has not actually been retired, but continues in public service following the transaction. Sales in lieu of abandonment are classified as regular retirements.
3	<u>Transfer.</u> Transfer of property between accounts or property groups. Use for both transfers-in and transfers-out, and for intraaccount transfers.
4	<u>Beginning-of-Interval Transfer.</u> Transfer of property between accounts or property groups that is to be considered as occurring at the beginning rather than the end of the age interval. Includes major transfers of property into the account or property group, such as to initiate an account or to substantially increase the size of an existing account.
5	<u>Acquisition.</u> Purchase, trade, or similar transaction where property previously in public service was acquired.
6	<u>Adjustment.</u> Used for control purposes in Plant Accounting data, and for adjustments, special appropriations, or transfers to or from the Depreciation Reserve account in Cost of Removal and Salvage data.
7	<u>Outlier Retirement.</u> A retirement that occurs under unusual circumstances such that the analyst deems it appropriate that it be excluded from the retirements used in the service life or salvage study.
8	<u>Ending Balance.</u> The balance of plant in service as of December 31 of the most recent year included in the Experience Band, or as of a specific calculation date.
9	<u>Beginning Balance.</u> The balance of plant in service as of December 31 of the year preceding the first year included in the Experience Band.
9	<u>Gross Addition.</u> Placements of plant in service as replacements of plant retired or as additions to plant in service.

Note: Corrections should be assigned the same code as the transaction being corrected.

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**4-6**  
**(Spanos)**

- 4-6**      The Direct Testimony of John Spanos regarding the net salvage historical data on page 6, lines 11-12, states: “The data consisted of the entries made by the Company to record retirements, cost of removal and gross salvage during the period 2005 through 2016 for water assets.”
- (a)      Please provide a complete copy of the data file described in the above quote.
  - (b)      Provide the meaning of any codes (transaction codes, location codes, account codes, etc.) used in these files.
  - (c)      Please provide the data file requested electronically in Excel (or in text delimited format if not available in Excel.)

**Response:**

- (a)      The attached file, DPUC-4-6Salvage.xlsx, sets forth the complete net salvage file of cost of removal and gross salvage utilized in the Depreciation Study.
- (b)      See the file attached to the response to DPUC-4-5 part b.
- (c)      The file is provided in part a).



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**4-7**  
**(Spanos)**

**4-7** The Direct Testimony of John Spanos regarding net salvage analysis on page 6, lines 14-16, states: “The net salvage data were analyzed by expressing the net salvage and its two components, cost of removal and gross salvage, as percents of the original cost retired on annual, three-year moving average and most recent five-year average bases.”

- (a) Is it true that net salvage amount, including its two components cost of removal and gross salvage, is measured in dollars at the time of the retirement? If not, please provide a corrected statement.
- (b) Is it true that the original cost retired is measured in dollars at the time of installation? If not, please provide a corrected statement.

**Response:**

- (a) Yes, it is correct. The net salvage amount, including its two components; cost of removal and gross salvage, are measured in dollars at the time of retirement. This is consistent with the Uniform System of Accounts (USoA) and the NARUC manual.
- (b) Yes, it is correct that the original cost retired is measured in dollars at the time of installation. This is consistent with the Uniform System of Accounts (USoA) and the NARUC manual.

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**4-8**  
**(Spanos)**

**4-8** Provide the workpapers that support SWRI Exhibit JJS-1 (2016 Depreciation Study). When possible, provide the work papers and other documents requested electronically in Excel (or in text delimited format if not available in Excel.)

**Response:** The attached PDF files set forth the workpapers that support SWRI Exhibit JJS-1 (2016 Depreciation Study). In addition, please see three Excel files.

Name of Respondent	This Report is:		Date of Report	Year of Report
<b>United Water Rhode Island</b>	(1) <u>X</u> An Original	(2) <u>  </u> A Resubmission	(Mo, Da, Yr) <b>1/1/12</b>	<b>12/31/12</b>
<b>UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR</b>				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant in Service (101) (from P11,L55)	<b>\$21,087,665</b>	<b>\$949,502</b>	<b>\$57,204</b>	<b>\$21,979,963</b>
Utility Plant Leased to Others (102)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Property Held for Future Use (103)	<b>\$50,144</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,144</b>
Utility Plant Purchased or Sold (104)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Construction Work in Progress (105) (from P13,L16)	<b>\$507,498</b>	<b>\$1,452,692</b>	<b>\$0</b>	<b>\$1,960,190</b>
Completed Construction not Classified (106)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Utility Plant (Forward to p3, line 6)	<b>\$21,645,307</b>	<b>\$2,402,194</b>	<b>\$57,204</b>	<b>\$23,990,297</b>
Acc Depreciation of Utility Plant in Service (108.1)	<b>\$5,854,432</b>	<b>\$437,060</b>	<b>\$0</b>	<b>\$6,291,492</b>
Acc Depreciation of Utility Plant Leased to Others (108.2)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acc Depreciation of Property Held for Future Use (108.3)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Accumulated Depreciation	<b>\$5,854,432</b>	<b>\$437,060</b>	<b>\$0</b>	<b>\$6,291,492</b>
Acc Amortization of Utility Plant in Service (110.1)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Acc Amortization of Utility Plant Leased to Others (110.2)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Accumulated Amortization	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Acc Dep & Amort (Forward to p3, line 7)	<b>\$5,854,432</b>	<b>\$437,060</b>	<b>\$0</b>	<b>\$6,291,492</b>
Net Utility Plant (Forward to p3, line 8)	<b>\$15,790,875</b>	<b>\$1,965,134</b>	<b>\$57,204</b>	<b>\$17,698,805</b>
<u>Adjustments to Utility Plant:</u>				
Utility Plant Acquisition Adjustments (114):				<b>\$0</b>
Adjustment #1				<b>\$0</b>
Adjustment #2				<b>\$0</b>
Adjustment #3				<b>\$0</b>
Adjustment #4				<b>\$0</b>
Total Acquisition Adjustments	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Acc Amortization of Utility Plant Acquisition Adjis. (115):</u>				
Adjustment #1				<b>\$0</b>
Adjustment #2				<b>\$0</b>
Adjustment #3				<b>\$0</b>
Adjustment #4				<b>\$0</b>
Total Amortization of Acquisition Adjustments	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Net Acquisition Adjis (Forward to p3, line 9)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Adjustments to Utility Plant	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL NET UTILITY PLANT (Forward to p3, line 11)</b>	<b>\$15,790,875</b>	<b>\$1,965,134</b>	<b>\$57,204</b>	<b>\$17,698,805</b>

Page 11	Name of Respondent	This Report is:	Date of Report	Year of Report	Page 11
	<b>United Water Rhode Island</b>	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) <b>01/01/2012</b>	<b>12/31/2012</b>	
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>					
1 Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or					
2 immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.					
3					
	<b>Account</b>	<b>Balance First of</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balance End</b>
	<b>(a)</b>	<b>Year (Acct. 101)</b>	<b>During Year</b>	<b>During Year</b>	<b>of Year #101</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
	<b>INTANGIBLE PLANT</b>				
8	Organization (301)	\$963			\$963
9	Franchises and Consents (302)	\$0			\$0
10	Other Plant & Miscellaneous Equipment (339)	\$231,444			\$231,444
11	Total Intangible Plant	\$232,407	\$0	\$0	\$232,407
12	<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				
13	Land and Land Rights (303)	\$33,318			\$33,318
14	Structures and Improvements (304)	\$784,572			\$784,572
15	Collecting & Impounding Reservoirs (305)	\$0			\$0
16	Lake, River & Other Intakes (306)	\$0			\$0
17	Wells & Springs (307)	\$442,871	\$81,620		\$524,491
18	Infiltration Galleries & Tunnels (308)	\$1,601			\$1,601
19	Supply Mains (309)	\$47,627			\$47,627
20	Power Generation Equipment (310)	\$0			\$0
21	Pumping Equipment (311)	\$1,440,220	\$13,516	(\$8,000)	\$1,445,736
22	Other Plant & Miscellaneous Equipment (339)	\$113,126			\$113,126
23	Total Source of Supply & Pumping Plant	\$2,863,335	\$95,136	(\$8,000)	\$2,950,472
24	<b>WATER TREATMENT PLANT</b>				
25	Land and Land Rights (303)	\$0			\$0
26	Structures and Improvements (304)	\$18,475			\$18,475
27	Water Treatment Equipment (320)	\$447,020	\$3,598	(\$8,867)	\$441,752
28	Other Plant & Miscellaneous Equipment (339)	\$0			\$0
29	Total Water Treatment Plant	\$465,495	\$3,598	(\$8,867)	\$460,227
30	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				
31	Land and Land Rights (303)	\$1,862			\$1,862
32	Structures and Improvements (304)	\$25,772			\$25,772
33	Distribution Reservoirs & Standpipes (330)	\$959,531	\$26,666	(\$27,535)	\$958,662
34	Transmission & Distribution Mains (331)	\$8,887,966	\$349,264		\$9,237,231
35	Services (333)	\$2,864,647	\$134,575		\$2,999,222
36	Meters & Meter Installations (334)	\$2,412,507	\$154,510		\$2,567,016
37	Hydrants (335)	\$818,215	\$50,557	(\$3,924)	\$864,848
38	Other Plant & Miscellaneous Equipment (339)	\$0			\$0
39	Total Transmission & Distribution Plant	\$15,970,499	\$715,573	(\$31,459)	\$16,654,613
40	<b>GENERAL PLANT</b>				
41	Land and Land Rights (303)	\$0			\$0
42	Structures and Improvements (304)	\$204,349			\$204,349
43	Office Furniture & Equipment (340)	\$42,620			\$42,620
44	Transportation Equipment (341)	\$0			\$0
45	Stores Equipment (342)	\$3,451			\$3,451
46	Tools, Shop & Garage Equipment (343)	\$53,945	\$6,033		\$59,979
47	Laboratory Equipment (344)	\$0			\$0
48	Power Operated Equipment (345)	\$15,686			\$15,686
49	Communication Equipment (346)	\$190,601	\$98,242		\$288,843
50	Miscellaneous Equipment (347)	\$79,677			\$79,677
51	Other Tangible Plant (348)	\$965,597	\$30,919	(\$8,878)	\$987,639
52	Other (Please Specify)				
53	Total General Plant	\$1,555,927	\$135,195	(\$8,878)	\$1,682,244
54	Plant for future use				
55	Total Above Plant Accounts (Forward to p10, line 7)	\$21,087,664	\$949,502	(\$57,204)	\$21,979,963



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Name of Respondent United Water Rhode Island		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 01/01/2012	Year of Report 12/31/2012	
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE</b> <b>(Acct. 108)</b>						
	<b>Primary Plant Accounts</b>	<b>Balance First of Year</b>	<b>S.L. Dpr. Rate % Used</b>	<b>Straight Line Accruals</b>	<b>Other Additions or (Deductions)</b>	<b>Balance End Of Year</b>
	(a)	(b)	(c)	(d)	(e)	(f)
<b><u>SOURCE OF SUPPLY &amp; PUMPING PLANT</u></b>						
11	Land and Land Rights (303)	\$0				\$0
12	Structures and Improvements (304)	\$131,525			\$15,691	\$147,217
13	Collecting & Impounding Reservoirs (305)	\$0				\$0
14	Lake, River & Other Intakes (306)	\$0				\$0
15	Wells & Springs (307)	\$159,927			\$9,898	\$169,825
16	Infiltration Galleries & Tunnels (308)	\$0				\$0
17	Supply Mains (309)	\$13,552			\$595	\$14,148
18	Power Generation Equipment (310)	\$0				\$0
19	Pumping Equipment (311)	\$931,493			\$49,657	\$981,150
20	Other Plant & Miscellaneous Equipment (339)	\$43,853			\$4,525	\$48,378
21	<b>Total Source of Supply &amp; Pumping Plant</b>	\$1,280,351		\$0	\$80,367	\$1,360,718
<b><u>WATER TREATMENT PLANT</u></b>						
24	Land and Land Rights (303)	\$0				\$0
25	Structures and Improvements (304)	\$9,527			\$369	\$9,897
26	Water Treatment Equipment (320)	\$256,232			\$13,562	\$269,794
27	Other Plant & Miscellaneous Equipment (339)	\$0				\$0
28	<b>Total Water Treatment Plant</b>	\$265,760		\$0	\$13,931	\$279,691
<b><u>TRANSMISSION &amp; DISTRIBUTION PLANT</u></b>						
31	Land and Land Rights (303)	\$0				\$0
32	Structures and Improvements (304)	\$24,353			\$773	\$25,126
33	Distribution Reservoirs & Standpipes (330)	\$286,531			(\$14,804)	\$271,728
34	Transmission & Distribution Mains (331)	\$1,961,271			\$73,466	\$2,034,738
35	Services (333)	\$911,201			\$58,565	\$969,766
36	Meters & Meter Installations (334)	\$769,075			\$75,293	\$844,368
37	Hydrants (335)	\$341,099			\$12,974	\$354,074
38	Other Plant & Miscellaneous Equipment (339)	\$0				\$0
39	<b>Total Transmission &amp; Distribution Plant</b>	\$4,293,531		\$0	\$206,268	\$4,499,799
<b><u>GENERAL PLANT</u></b>						
42	Land and Land Rights (303)	\$0				\$0
43	Structures and Improvements (304)	\$43,023			\$10,217	\$53,240
44	Office Furniture & Equipment (340)	\$0				\$0
45	Transportation Equipment (341)	\$29			\$86	\$115
46	Stores Equipment (342)	\$0				\$0
47	Tools, Shop & Garage Equipment (343)	\$53,877			\$4,384	\$58,261
48	Laboratory Equipment (344)	\$0				\$0
49	Power Operated Equipment (345)	\$3,269			\$1,569	\$4,837
50	Communication Equipment (346)	\$18,137			\$13,804	\$31,942
51	Miscellaneous Equipment (347)	\$8,914			\$1,594	\$10,507
52	Other Tangible Plant (348)	(\$116,991)			\$104,840	(\$12,151)
53	Other (Please Specify)	\$0				\$0
54	computers	\$0				\$0
55	Other311	\$0				\$0
56	<b>Total General Plant</b>	\$10,257		\$0	\$136,494	\$146,751
57						
58	<b>Totals (Forward to p10, line 16)</b>	\$5,849,899		\$0	\$437,060	\$6,286,959

Report ID: UWAM402G  
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United Water Resources  
 ACCUMULATED DEPRECIATION BY GROUP ASSET

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Plant	-----Asset-----	Beginning	YTD			Cost of		Ending
ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
31100	GA311000	Structures & Improvements	11,601.86	2,105.20	0.00	0.00	0.00	13,707.06
		Total for Plant 31100	11,601.86	2,105.20	0.00	0.00	0.00	13,707.06
31400	GA314000	Wells And Springs	160,120.41	9,897.73	0.00	0.00	0.00	170,018.14
		Total for Plant 31400	160,120.41	9,897.73	0.00	0.00	0.00	170,018.14
31600	GA316000	Supply Mains	13,552.11	595.34	0.00	0.00	0.00	14,147.45
		Total for Plant 31600	13,552.11	595.34	0.00	0.00	0.00	14,147.45
31700	GA31700X	Oth Water Source Plant	0.00	0.00	0.00	0.00	0.00	-192.31
		Total for Plant 31700	0.00	0.00	0.00	0.00	0.00	-192.31
32100	GA321000	Structures & Improvements	119,923.70	13,586.25	0.00	0.00	0.00	133,509.95
		Total for Plant 32100	119,923.70	13,586.25	0.00	0.00	0.00	133,509.95
32500	GA325000	Electric Pumping Equipment	931,492.88	57,657.07	-8,000.00	0.00	0.00	981,149.95
		Total for Plant 32500	931,492.88	57,657.07	-8,000.00	0.00	0.00	981,149.95
32800	GA328000	Other Pumping Equipment	43,852.93	4,525.07	0.00	0.00	0.00	48,378.00
		Total for Plant 32800	43,852.93	4,525.07	0.00	0.00	0.00	48,378.00

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 ACCUMULATED DEPRECIATION BY GROUP ASSET

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Plant	-----Asset-----	Beginning	YTD			Cost of		Ending
ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
33100	GA331000	9,527.29	369.49	0.00	0.00	0.00	0.00	9,896.78
	Total for Plant 33100	9,527.29	369.49	0.00	0.00	0.00	0.00	9,896.78
33200	GA332000	256,231.87	22,428.24	-8,866.62	0.00	0.00	0.00	269,793.49
	Total for Plant 33200	256,231.87	22,428.24	-8,866.62	0.00	0.00	0.00	269,793.49
34100	GA341000	24,353.40	773.16	0.00	0.00	0.00	0.00	25,126.56
	Total for Plant 34100	24,353.40	773.16	0.00	0.00	0.00	0.00	25,126.56
34200	GA342000	286,531.40	12,731.24	-27,535.12	0.00	0.00	0.00	271,727.52
	Total for Plant 34200	286,531.40	12,731.24	-27,535.12	0.00	0.00	0.00	271,727.52
34300	GA343000	2,636,927.83	113,870.46	0.00	0.00	0.00	0.00	2,750,798.34
34300	GA34300D	-675,656.78	-40,403.99	0.00	0.00	0.00	0.00	-716,060.77
	Total for Plant 34300	1,961,271.05	73,466.47	0.00	0.00	0.00	0.00	2,034,737.57
34500	GA345000	911,201.26	58,564.92	0.00	0.00	0.00	0.00	969,766.22
	Total for Plant 34500	911,201.26	58,564.92	0.00	0.00	0.00	0.00	969,766.22
34600	GA346000	769,110.11	75,292.81	0.00	0.00	0.00	0.00	844,367.82
	Total for Plant 34600	769,110.11	75,292.81	0.00	0.00	0.00	0.00	844,367.82
34800	GA348000	341,099.31	16,898.44	-3,924.00	0.00	0.00	0.00	354,073.76
	Total for Plant 34800	341,099.31	16,898.44	-3,924.00	0.00	0.00	0.00	354,073.76
39000	GA390000	43,022.98	10,217.48	0.00	0.00	0.00	0.00	53,240.46



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ACCUMULATED DEPRECIATION BY GROUP ASSET

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Plant	-----Asset-----		Beginning	YTD	Retirements	Salvage	Cost of	Transfers	Ending
	ID	Description	Acc Dep	Depr			Removal		Acc Dep
		Total for Plant 39000	43,022.98	10,217.48	0.00	0.00	0.00	0.00	53,240.46
39100	GA391000	Office Furniture And Equip.	-166,740.45	4,523.23	0.00	0.00	0.00	0.00	-162,217.22
		Total for Plant 39100	-166,740.45	4,523.23	0.00	0.00	0.00	0.00	-162,217.22
391AH	GA391AH0	Computer Hardware	62,198.51	15,081.68	-8,877.88	0.00	0.00	0.00	68,402.31
		Total for Plant 391AH	62,198.51	15,081.68	-8,877.88	0.00	0.00	0.00	68,402.31
391AS	000000002319	J001 - ASSET MGMT CIS AND SO	8,782.28	67,340.52	0.00	0.00	0.00	0.00	76,122.80
391AS	GA391AS0	Computer Software	-21,230.54	26,771.96	0.00	0.00	0.00	0.00	5,541.42
		Total for Plant 391AS	-12,448.26	94,112.48	0.00	0.00	0.00	0.00	81,664.22
39200	GA392000	Transportation Equipment	28.76	86.28	0.00	0.00	0.00	0.00	115.04
		Total for Plant 39200	28.76	86.28	0.00	0.00	0.00	0.00	115.04
39400	GA394000	Tools, Shop & Garage Equip	53,877.20	4,384.40	0.00	0.00	0.00	0.00	58,261.60
		Total for Plant 39400	53,877.20	4,384.40	0.00	0.00	0.00	0.00	58,261.60
39600	GA396000	Power Operated Equip	3,267.78	1,568.54	0.00	0.00	0.00	0.00	4,836.32
		Total for Plant 39600	3,267.78	1,568.54	0.00	0.00	0.00	0.00	4,836.32
39700	GA397000	Communication Equipment	18,137.47	13,804.16	0.00	0.00	0.00	0.00	31,941.63
		Total for Plant 39700	18,137.47	13,804.16	0.00	0.00	0.00	0.00	31,941.63

Report ID: UWAM402G  
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 ACCUMULATED DEPRECIATION BY GROUP ASSET

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Plant	-----Asset-----		Beginning	YTD		Salvage	Cost of	Transfers	Ending
	ID	Description	Acc Dep	Depr	Retirements		Removal		Acc Dep
39800	GA398000	Miscellaneous Equipment	8,912.72	1,593.55	0.00	0.00	0.00	0.00	10,506.27
		Total for Plant 39800	8,912.72	1,593.55	0.00	0.00	0.00	0.00	10,506.27
Total for Book			5,850,126.29	494,263.23	-57,203.62	0.00	0.00	0.00	6,286,958.59

End of Report

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Name of Respondent		This Report is:	Date of Report	Year of Report
<b>United Water Rhode Island</b>		(1) <u>X</u> An Original	(Mo, Da, Yr) 12/31/2013	2013
		(2) <u>  </u> A Resubmission		
UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant In Service (101) (from P11,L55)	\$21,979,963	\$5,691,283	\$182,173	\$27,489,073
Utility Plant Leased to Others (102)	\$0			\$0
Property Held for Future Use (103)	\$50,144	\$0	\$0	\$50,144
Utility Plant Purchased or Sold (104)	\$0			\$0
Construction Work in Progress (105) (from P13,L16)	\$1,960,190	(\$1,955,695)	\$0	\$4,495
Completed Construction not Classified (106)	\$0			\$0
	\$0			\$0
Total Utility Plant (Forward to p3, line 6)	\$23,990,297	\$3,735,588	\$182,173	\$27,543,712
Acc Depreciation of Utility Plant In Service (108.1)	\$6,291,492	\$262,609	\$0	\$6,554,101
Acc Depreciation of Utility Plant Leased to Others (108.2)	\$0			\$0
Acc Depreciation of Property Held for Future Use (108.3)	\$0			\$0
Total Accumulated Depreciation	\$6,291,492	\$262,609	\$0	\$6,554,101
Acc Amortization of Utility Plant in Service (110.1)	\$0			\$0
Acc Amortization of Utility Plant Leased to Others (110.2)	\$0			\$0
Total Accumulated Amortization	\$0	\$0	\$0	\$0
Total Acc Dep & Amort (Forward to p3, line 7)	\$6,291,492	\$262,609	\$0	\$6,554,101
Net Utility Plant (Forward to p3, line 8)	\$17,698,805	\$3,472,979	\$182,173	\$20,989,611
<b>Adjustments to Utility Plant:</b>				
Utility Plant Acquisition Adjustments (114):	\$0			\$0
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
Total Acquisition Adjustments	\$0			\$0
<b>Acc Amortization of Utility Plant Acquisition Adjs. (115):</b>				
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
Total Amortization of Acquisition Adjustments	\$0			\$0
Net Acquisition Adjs (Forward to p3, line 9)	\$0			\$0
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	\$0			\$0
Total Adjustments to Utility Plant	\$0			\$0
TOTAL NET UTILITY PLANT (Forward to p3, line 11)	\$17,698,805	\$3,472,979	\$182,173	\$20,989,611

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Name of Respondent <b>United Water Rhode Island</b>		This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		Date of Report (Mo, Da, Yr) <b>12/31/2013</b>	Year of Report <b>2013</b>
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>					
Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.					
Account (a)	Balance First of Year (Acct. 101) (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year #101 (e)	
<b>INTANGIBLE PLANT</b>					
Organization (301)	\$963	\$0	\$0	\$963	
Franchises and Consents (302)	\$0	\$0	\$0	\$0	
Other Plant & Miscellaneous Equipment (339)	\$231,444	\$0	\$0	\$231,444	
Total Intangible Plant	\$232,407	\$0	\$0	\$232,407	
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					
Land and Land Rights (303)	\$33,318	\$0	\$0	\$33,318	
Structures and Improvements (304)	\$784,572	\$4,105	\$0	\$788,677	
Collecting & Impounding Reservoirs (305)	\$0	\$0	\$0	\$0	
Lake, River & Other Intakes (306)	\$0	\$0	\$0	\$0	
Wells & Springs (307)	\$524,491	\$38,238	(\$4,250)	\$558,480	
Infiltration Galleries & Tunnels (308)	\$1,601	\$0	\$0	\$1,601	
Supply Mains (309)	\$47,627	\$0	\$0	\$47,627	
Power Generation Equipment (310)	\$0	\$0	\$0	\$0	
Pumping Equipment (311)	\$1,445,736	\$18,566	(\$15,029)	\$1,449,273	
Other Plant & Miscellaneous Equipment (339)	\$113,126	\$0	(\$4,250)	\$108,876	
Total Source of Supply & Pumping Plant	\$2,950,472	\$60,909	(\$23,529)	\$2,987,852	
<b>WATER TREATMENT PLANT</b>					
Land and Land Rights (303)	\$0	\$0	\$0	\$0	
Structures and Improvements (304)	\$18,475	\$0	\$0	\$18,475	
Water Treatment Equipment (320)	\$441,752	\$20,697	(\$5,167)	\$457,282	
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0	
Total Water Treatment Plant	\$460,227	\$20,697	(\$5,167)	\$475,757	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
Land and Land Rights (303)	\$1,862	\$0	\$0	\$1,862	
Structures and Improvements (304)	\$25,772	\$113,822	\$0	\$139,594	
Distribution Reservoirs & Standpipes (330)	\$958,662	\$3,441,687	(\$101,305)	\$4,299,044	
Transmission & Distribution Mains (331)	\$9,237,231	\$1,646,533	(\$8,524)	\$10,875,239	
Services (333)	\$2,999,222	\$158,406	\$0	\$3,157,628	
Meters & Meter Installations (334)	\$2,567,016	\$98,751	\$0	\$2,665,767	
Hydrants (335)	\$864,848	\$50,014	\$0	\$914,862	
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0	
Total Transmission & Distribution Plant	\$16,654,613	\$5,509,213	(\$109,829)	\$22,053,997	
<b>GENERAL PLANT</b>					
Land and Land Rights (303)	\$0	\$0	\$0	\$0	
Structures and Improvements (304)	\$204,349	\$0	\$0	\$204,349	
Office Furniture & Equipment (340)	\$42,620	\$0	\$0	\$42,620	
Transportation Equipment (341)	\$0	\$0	\$0	\$0	
Stores Equipment (342)	\$3,451	\$0	\$0	\$3,451	
Tools, Shop & Garage Equipment (343)	\$59,979	\$18,919	\$0	\$78,898	
Laboratory Equipment (344)	\$0	\$0	\$0	\$0	
Power Operated Equipment (345)	\$15,686	\$0	\$0	\$15,686	
Communication Equipment (346)	\$288,843	\$0	\$0	\$288,843	
Miscellaneous Equipment (347)	\$79,677	\$0	\$0	\$79,677	
Other Tangible Plant (348)	\$987,639	\$81,544	(\$43,648)	\$1,025,535	
Other (Please Specify)					
Total General Plant	\$1,682,244	\$100,463	(\$43,648)	\$1,739,059	
Plant for future use					
Total Above Plant Accounts (Forward to p10, line 7)	\$21,979,963	\$5,691,283	(\$182,173)	\$27,489,072	

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Name of Respondent		This Report is:		Date of Report	Year of Report
<b>United Water Rhode Island</b>		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) <b>12/31/2013</b>	<b>2013</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE (Acct. 108)</b>					
Primary Plant Accounts (a)	Balance First of Year (b)	S.L. Depr. Rate % Used (c)	Straight Line Accruals (d)	Other Additions or (Deductions) (e)	Balance End Of Year (f)
<b><u>SOURCE OF SUPPLY &amp; PUMPING PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$147,217			\$15,726	\$162,943
Collecting & Impounding Reservoirs (305)	\$0				\$0
Lake, River & Other Intakes (306)	\$0				\$0
Wells & Springs (307)	\$169,825			\$6,219	\$176,044
Infiltration Galleries & Tunnels (308)	\$0				\$0
Supply Mains (309)	\$14,148			\$595	\$14,743
Power Generation Equipment (310)	\$0				\$0
Pumping Equipment (311)	\$981,150			\$42,903	\$1,024,053
Other Plant & Miscellaneous Equipment (339)	\$48,378			\$190	\$48,568
<b>Total Source of Supply &amp; Pumping Plant</b>	<b>\$1,360,718</b>		<b>\$0</b>	<b>\$65,633</b>	<b>\$1,426,350</b>
<b><u>WATER TREATMENT PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$9,897			\$369	\$10,266
Water Treatment Equipment (320)	\$269,794			\$17,472	\$287,266
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
<b>Total Water Treatment Plant</b>	<b>\$279,691</b>		<b>\$0</b>	<b>\$17,841</b>	<b>\$297,532</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$25,126			\$2,778	\$27,905
Distribution Reservoirs & Standpipes (330)	\$271,728			(\$92,526)	\$179,201
Transmission & Distribution Mains (331)	\$2,034,738			\$75,320	\$2,110,058
Services (333)	\$969,766			\$61,096	\$1,030,862
Meters & Meter Installations (334)	\$844,368			\$81,916	\$926,284
Hydrants (335)	\$354,074			\$22,189	\$376,262
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
<b>Total Transmission &amp; Distribution Plant</b>	<b>\$4,499,799</b>		<b>\$0</b>	<b>\$150,773</b>	<b>\$4,650,572</b>
<b><u>GENERAL PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$53,240			\$10,217	\$63,458
Office Furniture & Equipment (340)	\$0				\$0
Transportation Equipment (341)	\$115			\$86	\$201
Stores Equipment (342)	\$0				\$0
Tools, Shop & Garage Equipment (343)	\$58,261			\$1,836	\$60,097
Laboratory Equipment (344)	\$0				\$0
Power Operated Equipment (345)	\$4,837			\$1,569	\$6,406
Communication Equipment (346)	\$31,942			\$14,442	\$46,384
Miscellaneous Equipment (347)	\$10,507			\$1,594	\$12,101
Other Tangible Plant (348)	(\$12,151)			\$78,152	\$66,002
Other (Please Specify)	\$0				\$0
computers	\$0				\$0
Other311	\$0				\$0
<b>Total General Plant</b>	<b>\$146,751</b>		<b>\$0</b>	<b>\$107,896</b>	<b>\$254,647</b>
<b>Totals (Forward to p10, line 16)</b>	<b>\$6,286,959</b>		<b>\$0</b>	<b>\$342,143</b>	<b>\$6,629,101</b>

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Plant	-----Asset-----	Beginning	YTD			Cost of		Ending
ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
31100	GA311000 Structures & Improvements	13,707.06	2,105.20	0.00	0.00	0.00	0.00	15,812.26
	Total for Plant 31100	13,707.06	2,105.20	0.00	0.00	0.00	0.00	15,812.26
31400	GA314000 Wells And Springs	170,018.14	10,468.57	-4,250.00	0.00	0.00	0.00	176,236.71
	Total for Plant 31400	170,018.14	10,468.57	-4,250.00	0.00	0.00	0.00	176,236.71
31600	GA316000 Supply Mains	14,147.45	595.34	0.00	0.00	0.00	0.00	14,742.79
	Total for Plant 31600	14,147.45	595.34	0.00	0.00	0.00	0.00	14,742.79
31700	GA31700X Oth Water Source Plant	0.00	0.00	0.00	0.00	0.00	0.00	-192.31
	Total for Plant 31700	0.00	0.00	0.00	0.00	0.00	0.00	-192.31
32100	GA321000 Structures & Improvements	133,509.95	13,620.46	0.00	0.00	0.00	0.00	147,130.41
	Total for Plant 32100	133,509.95	13,620.46	0.00	0.00	0.00	0.00	147,130.41
32500	GA325000 Electric Pumping Equipment	981,149.95	57,931.93	-15,028.86	0.00	0.00	0.00	1,024,053.02
	Total for Plant 32500	981,149.95	57,931.93	-15,028.86	0.00	0.00	0.00	1,024,053.02
32800	GA328000 Other Pumping Equipment	48,378.00	4,440.07	-4,250.00	0.00	0.00	0.00	48,568.07
	Total for Plant 32800	48,378.00	4,440.07	-4,250.00	0.00	0.00	0.00	48,568.07

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Plant	-----Asset----- ID	Description	Beginning Acc Dep	YTD Depr	Retirements	Salvage	Cost of Removal	Transfers	Ending Acc Dep
33100	GA331000	Structures & Improvements Total for Plant 33100	9,896.78 9,896.78	369.49 369.49	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	10,266.27 10,266.27
33200	GA332000	Water Treatment Equipment Total for Plant 33200	269,793.49 269,793.49	22,638.97 22,638.97	-5,167.12 -5,167.12	0.00 0.00	0.00 0.00	0.00 0.00	287,265.34 287,265.34
34100	GA341000	Structures & Improvements Total for Plant 34100	25,126.56 25,126.56	2,778.39 2,778.39	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	27,904.95 27,904.95
34200	GA342000	Dist Rsrvrs & Standpipes Total for Plant 34200	271,727.51 271,727.51	28,278.87 28,278.87	-101,305.01 -101,305.01	0.00 0.00	19,500.00 19,500.00	0.00 0.00	179,201.37 179,201.37
34300	GA343000	Trans & Distribution Mains	2,750,798.29	125,276.63	-8,524.19	0.00	0.00	0.00	2,867,550.78
34300	GA34300D	CIAC-Mains - Depreciable	-716,060.77	-41,432.24	0.00	0.00	0.00	0.00	-757,493.01
		Total for Plant 34300	2,034,737.52	83,844.39	-8,524.19	0.00	0.00	0.00	2,110,057.77
34500	GA345000	Services Total for Plant 34500	969,766.18 969,766.18	61,096.12 61,096.12	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1,030,862.34 1,030,862.34
34600	GA346000	Meters & Installation Total for Plant 34600	844,402.92 844,402.92	78,670.04 78,670.04	0.00 0.00	3,245.74 3,245.74	0.00 0.00	0.00 0.00	926,283.60 926,283.60
34800	GA348000	Hydrants Total for Plant 34800	354,073.75 354,073.75	17,654.43 17,654.43	0.00 0.00	4,534.14 4,534.14	0.00 0.00	0.00 0.00	376,262.33 376,262.33
39000	GA390000	Structures & Improvements	53,240.46	10,217.48	0.00	0.00	0.00	0.00	63,457.94

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Plant	ID	Description	Beginning Acc Dep	YTD Depr	Retirements	Salvage	Cost of Removal	Transfers	Ending Acc Dep
		Total for Plant 39000	53,240.46	10,217.48	0.00	0.00	0.00	0.00	63,457.94
39100	GA391000	Office Furniture And Equip. Total for Plant 39100	-162,217.22 -162,217.22	4,523.23 4,523.23	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	-157,693.99 -157,693.99
391AH	GA391AH0	Computer Hardware Total for Plant 391AH	68,402.31 68,402.31	15,859.62 15,859.62	-43,648.22 -43,648.22	0.00 0.00	0.00 0.00	0.00 0.00	40,613.71 40,613.71
391AS	000000002319	J001 - ASSET MGMT CIS AND SO	76,122.80	69,765.82	0.00	0.00	0.00	0.00	145,888.62
391AS	GA391AS0	Computer Software Total for Plant 391AS	5,541.41 81,664.21	31,651.94 101,417.76	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	37,193.35 183,081.97
39200	GA392000	Transportation Equipment Total for Plant 39200	115.04 115.04	86.28 86.28	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	201.32 201.32
39400	GA394000	Tools, Shop & Garage Equip Total for Plant 39400	58,261.60 58,261.60	1,835.58 1,835.58	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	60,097.18 60,097.18
39600	GA396000	Power Operated Equip Total for Plant 39600	4,836.32 4,836.32	1,568.54 1,568.54	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	6,404.86 6,404.86
39700	GA397000	Communication Equipment Total for Plant 39700	31,941.63 31,941.63	14,442.15 14,442.15	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	46,383.78 46,383.78



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Plant	-----Asset-----		Beginning	YTD			Cost of		Ending
	ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
39800	GA398000	Miscellaneous Equipment	10,506.27	1,593.55	0.00	0.00	0.00	0.00	12,099.82
		Total for Plant 39800	10,506.27	1,593.55	0.00	0.00	0.00	0.00	12,099.82
Total for Book			6,287,185.88	536,036.46	-182,173.40	7,779.88	19,500.00	0.00	6,629,101.51

End of Report

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Name of Respondent		This Report is:	Date of Report	Year of Report
<b>United Water Rhode Island</b>		(1) <u>X</u> An Original	(Mo, Da, Yr)	
		(2) <u>  </u> A Resubmission	<b>12/31/2014</b>	<b>2014</b>
<b>UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR</b>				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant in Service (101) (from P11,L55)	\$27,489,073	\$1,455,726	\$148,043	\$28,796,756
Utility Plant Leased to Others (102)	\$0			\$0
Property Held for Future Use (103)	\$50,144	\$0	\$0	\$50,144
Utility Plant Purchased or Sold (104)	\$0			\$0
Construction Work in Progress (105) (from P13,L16)	\$4,494	\$143,088	\$0	\$147,582
Completed Construction not Classified (106)	\$0			\$0
	\$0			\$0
<b>Total Utility Plant (Forward to p3, line 6)</b>	<b>\$27,543,711</b>	<b>\$1,598,814</b>	<b>\$148,043</b>	<b>\$28,994,482</b>
Acc Depreciation of Utility Plant in Service (108.1)	\$6,554,101	\$439,742	\$0	\$6,993,843
Acc Depreciation of Utility Plant Leased to Others (108.2)	\$0			\$0
Acc Depreciation of Property Held for Future Use (108.3)	\$0			\$0
<b>Total Accumulated Depreciation</b>	<b>\$6,554,101</b>	<b>\$439,742</b>	<b>\$0</b>	<b>\$6,993,843</b>
Acc Amortization of Utility Plant in Service (110.1)	\$0			\$0
Acc Amortization of Utility Plant Leased to Others (110.2)	\$0			\$0
<b>Total Accumulated Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Acc Dep &amp; Amort (Forward to p3, line 7)</b>	<b>\$6,554,101</b>	<b>\$439,742</b>	<b>\$0</b>	<b>\$6,993,843</b>
<b>Net Utility Plant (Forward to p3, line 8)</b>	<b>\$20,989,610</b>	<b>\$1,159,072</b>	<b>\$148,043</b>	<b>\$22,000,639</b>
<b>Adjustments to Utility Plant:</b>				
Utility Plant Acquisition Adjustments (114):	\$0			\$0
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
<b>Total Acquisition Adjustments</b>	<b>\$0</b>			<b>\$0</b>
<b>Acc Amortization of Utility Plant Acquisition Adjs. (115):</b>				
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
<b>Total Amortization of Acquisition Adjustments</b>	<b>\$0</b>			<b>\$0</b>
<b>Net Acquisition Adjs (Forward to p3, line 9)</b>	<b>\$0</b>			<b>\$0</b>
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	\$0			\$0
<b>Total Adjustments to Utility Plant</b>	<b>\$0</b>			<b>\$0</b>
<b>TOTAL NET UTILITY PLANT (Forward to p3, line 11)</b>	<b>\$20,989,611</b>	<b>\$1,159,072</b>	<b>\$148,043</b>	<b>\$22,000,639</b>

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Name of Respondent	This Report is:	Date of Report	Year of Report	
<b>United Water Rhode Island</b>	(1) <u>X</u> An Original (2) <u>  </u> A Resubmission	(Mo, Da, Yr) <b>12/31/2014</b>	<b>2014</b>	
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>				
Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.				
Account	Balance First of Year (Acct. 101)	Additions During Year	Retirements During Year	Balance End of Year #101
(a)	(b)	(c)	(d)	(e)
<b>INTANGIBLE PLANT</b>				
Organization (301)	\$963	\$0	\$0	\$963
Franchises and Consents (302)	\$0	\$0	\$0	\$0
Other Plant & Miscellaneous Equipment (339)	\$231,444	\$0	\$0	\$231,444
<b>Total Intangible Plant</b>	<b>\$232,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,407</b>
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				
Land and Land Rights (303)	\$33,318	\$0	\$0	\$33,318
Structures and Improvements (304)	\$788,677	\$0	\$0	\$788,677
Collecting & Impounding Reservoirs (305)	\$0	\$0	\$0	\$0
Lake, River & Other Intakes (306)	\$0	\$0	\$0	\$0
Wells & Springs (307)	\$558,480	\$522	(\$10,000)	\$549,001
Infiltration Galleries & Tunnels (308)	\$1,601	\$0	\$0	\$1,601
Supply Mains (309)	\$47,627	\$11,049	\$0	\$58,676
Power Generation Equipment (310)	\$0	\$0	\$0	\$0
Pumping Equipment (311)	\$1,449,273	\$23,099	(\$15,380)	\$1,456,993
Other Plant & Miscellaneous Equipment (339)	\$108,876	\$0	\$0	\$108,876
<b>Total Source of Supply &amp; Pumping Plant</b>	<b>\$2,987,852</b>	<b>\$34,670</b>	<b>(\$25,380)</b>	<b>\$2,997,142</b>
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (303)	\$0	\$0	\$0	\$0
Structures and Improvements (304)	\$18,475	\$0	\$0	\$18,475
Water Treatment Equipment (320)	\$457,282	\$77,818	(\$3,000)	\$532,100
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0
<b>Total Water Treatment Plant</b>	<b>\$475,757</b>	<b>\$77,818</b>	<b>(\$3,000)</b>	<b>\$550,575</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				
Land and Land Rights (303)	\$1,862	\$0	\$0	\$1,862
Structures and Improvements (304)	\$139,594	\$391	\$0	\$139,985
Distribution Reservoirs & Standpipes (330)	\$4,299,044	\$47,657	\$0	\$4,346,701
Transmission & Distribution Mains (331)	\$10,875,239	\$868,984	(\$2,991)	\$11,741,232
Services (333)	\$3,157,628	\$228,496	\$0	\$3,386,124
Meters & Meter Installations (334)	\$2,665,767	\$138,893	(\$98,408)	\$2,706,251
Hydrants (335)	\$914,862	\$36,070	\$0	\$950,932
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0
<b>Total Transmission &amp; Distribution Plant</b>	<b>\$22,053,997</b>	<b>\$1,320,490</b>	<b>(\$101,400)</b>	<b>\$23,273,088</b>
<b>GENERAL PLANT</b>				
Land and Land Rights (303)	\$0	\$0	\$0	\$0
Structures and Improvements (304)	\$204,349	\$2,697	(\$3,967)	\$203,079
Office Furniture & Equipment (340)	\$42,620	\$0	\$0	\$42,620
Transportation Equipment (341)	\$0	\$0	\$0	\$0
Stores Equipment (342)	\$3,451	\$0	\$0	\$3,451
Tools, Shop & Garage Equipment (343)	\$78,898	\$3,760	(\$5,420)	\$77,238
Laboratory Equipment (344)	\$0	\$0	\$0	\$0
Power Operated Equipment (345)	\$15,686	\$0	\$0	\$15,686
Communication Equipment (346)	\$288,843	\$0	(\$7,877)	\$280,966
Miscellaneous Equipment (347)	\$79,677	\$0	\$0	\$79,677
Other Tangible Plant (348)	\$1,025,535	\$16,291	(\$1,000)	\$1,040,826
Other (Please Specify)	\$0	\$0	\$0	\$0
<b>Total General Plant</b>	<b>\$1,739,059</b>	<b>\$22,748</b>	<b>(\$18,264)</b>	<b>\$1,743,543</b>
Plant for future use	\$0	\$0	\$0	\$0
<b>Total Above Plant Accounts (Forward to p10, line 7)</b>	<b>\$27,489,072</b>	<b>\$1,455,726</b>	<b>(\$148,043)</b>	<b>\$28,796,755</b>

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Name of Respondent <b>United Water Rhode Island</b>		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>12/31/2014</b>	Year of Report <b>2014</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE (Acct. 108)</b>					
	<b>Balance</b>	<b>S.L.</b>	<b>Straight</b>	<b>Other</b>	<b>Balance End</b>
<b>Primary Plant Accounts</b>	<b>First of</b>	<b>Depr.</b>	<b>Line</b>	<b>Additions or</b>	<b>Of</b>
<b>(a)</b>	<b>Year</b>	<b>Rate %</b>	<b>Accruals</b>	<b>(Deductions)</b>	<b>Year</b>
	<b>(b)</b>	<b>Used</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
		<b>(c)</b>			
<b><u>SOURCE OF SUPPLY &amp; PUMPING PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$162,943			\$15,774	\$178,716
Collecting & Impounding Reservoirs (305)	\$0				\$0
Lake, River & Other Intakes (306)	\$0				\$0
Wells & Springs (307)	\$176,044			\$1,080	\$177,124
Infiltration Galleries & Tunnels (308)	\$0				\$0
Supply Mains (309)	\$14,743			\$650	\$15,393
Power Generation Equipment (310)	\$0				\$0
Pumping Equipment (311)	\$1,024,053			\$39,565	\$1,063,618
Other Plant & Miscellaneous Equipment (339)	\$48,568			\$4,355	\$52,923
<b>Total Source of Supply &amp; Pumping Plant</b>	<b>\$1,426,350</b>		<b>\$0</b>	<b>\$61,424</b>	<b>\$1,487,774</b>
<b><u>WATER TREATMENT PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$10,266			\$369	\$10,636
Water Treatment Equipment (320)	\$287,266			\$20,753	\$308,019
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
<b>Total Water Treatment Plant</b>	<b>\$297,532</b>		<b>\$0</b>	<b>\$21,123</b>	<b>\$318,655</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$27,905			\$4,194	\$32,099
Distribution Reservoirs & Standpipes (330)	\$179,201			(\$17,443)	\$161,758
Transmission & Distribution Mains (331)	\$2,110,058			\$96,376	\$2,206,434
Services (333)	\$1,030,862			\$64,798	\$1,095,660
Meters & Meter Installations (334)	\$926,284			(\$16,709)	\$909,574
Hydrants (335)	\$376,262			\$18,558	\$394,820
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
<b>Total Transmission &amp; Distribution Plant</b>	<b>\$4,650,572</b>		<b>\$0</b>	<b>\$149,773</b>	<b>\$4,800,345</b>
<b><u>GENERAL PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$63,458			\$6,184	\$69,642
Office Furniture & Equipment (340)	\$0				\$0
Transportation Equipment (341)	\$201			\$86	\$288
Stores Equipment (342)	\$0				\$0
Tools, Shop & Garage Equipment (343)	\$60,097			(\$4,848)	\$55,249
Laboratory Equipment (344)	\$0				\$0
Power Operated Equipment (345)	\$6,406			\$1,569	\$7,974
Communication Equipment (346)	\$46,384			\$6,553	\$52,937
Miscellaneous Equipment (347)	\$12,101			\$1,594	\$13,694
Other Tangible Plant (348)	\$66,002			\$121,285	\$187,287
Other (Please Specify)	\$0				\$0
computers	\$0				\$0
Other311	\$0				\$0
<b>Total General Plant</b>	<b>\$254,647</b>		<b>\$0</b>	<b>\$132,423</b>	<b>\$387,071</b>
<b>Totals (Forward to p10, line 16)</b>	<b>\$6,629,101</b>		<b>\$0</b>	<b>\$364,742</b>	<b>\$6,993,843</b>

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Plant	-----Asset-----	Beginning	YTD			Cost of		Ending
ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
31100	GA311000 Structures & Improvements	15,812.26	2,105.20	0.00	0.00	0.00	0.00	17,917.46
	Total for Plant 31100	15,812.26	2,105.20	0.00	0.00	0.00	0.00	17,917.46
31400	GA314000 Wells And Springs	176,236.71	11,080.02	-10,000.00	0.00	0.00	0.00	177,316.73
	Total for Plant 31400	176,236.71	11,080.02	-10,000.00	0.00	0.00	0.00	177,316.73
31600	GA316000 Supply Mains	14,742.79	649.95	0.00	0.00	0.00	0.00	15,392.74
	Total for Plant 31600	14,742.79	649.95	0.00	0.00	0.00	0.00	15,392.74
31700	GA31700X Oth Water Source Plant	0.00	0.00	0.00	0.00	0.00	0.00	-192.31
	Total for Plant 31700	0.00	0.00	0.00	0.00	0.00	0.00	-192.31
32100	GA321000 Structures & Improvements	147,130.41	13,668.35	0.00	0.00	0.00	0.00	160,798.76
	Total for Plant 32100	147,130.41	13,668.35	0.00	0.00	0.00	0.00	160,798.76
32500	GA325000 Electric Pumping Equipment	1,024,053.02	58,188.97	-15,380.00	0.00	3,244.00	0.00	1,063,617.99
	Total for Plant 32500	1,024,053.02	58,188.97	-15,380.00	0.00	3,244.00	0.00	1,063,617.99
32800	GA328000 Other Pumping Equipment	48,568.07	4,355.07	0.00	0.00	0.00	0.00	52,923.14
	Total for Plant 32800	48,568.07	4,355.07	0.00	0.00	0.00	0.00	52,923.14



Report ID: UWAM402G  
Bus. Unit: 00061 -- United Water Rhode Island  
Book: CORP--Corporate  
As of Date: 31-DEC-2014

United Water Resources  
ACCUMULATED DEPRECIATION BY GROUP ASSET

Page No. 2  
Run Date 12/15/2016  
Run Time 10:22:13

Plant	-----Asset----- ID Description	Beginning Acc Dep	YTD Depr	Retirements	Salvage	Cost of Removal	Transfers	Ending Acc Dep
33100	GA331000 Structures & Improvements Total for Plant 33100	10,266.27 10,266.27	369.49 369.49	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	10,635.76 10,635.76
33200	GA332000 Water Treatment Equipment Total for Plant 33200	287,265.34 287,265.34	23,753.08 23,753.08	-3,000.00 -3,000.00	0.00 0.00	0.00 0.00	0.00 0.00	308,018.42 308,018.42
34100	GA341000 Structures & Improvements Total for Plant 34100	27,904.95 27,904.95	4,194.31 4,194.31	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	32,099.26 32,099.26
34200	GA342000 Dist Rsrvrs & Standpipes Total for Plant 34200	179,201.38 179,201.38	57,556.81 57,556.81	0.00 0.00	0.00 0.00	75,000.00 75,000.00	0.00 0.00	161,758.19 161,758.19
34300	GA343000 Trans & Distribution Mains	2,867,550.73	140,839.07	-2,991.10	0.00	0.00	0.00	3,005,398.75
34300	GA34300D CIAC-Mains - Depreciable	-757,493.01	-41,472.29	0.00	0.00	0.00	0.00	-798,965.30
	Total for Plant 34300	2,110,057.72	99,366.78	-2,991.10	0.00	0.00	0.00	2,206,433.45
34500	GA345000 Services	1,030,862.30	64,814.79	0.00	0.00	0.00	0.00	1,095,677.13
34500	GA34500D CIAC-Services - Depreciable	0.00	-17.12	0.00	0.00	0.00	0.00	-17.12
	Total for Plant 34500	1,030,862.30	64,797.67	0.00	0.00	0.00	0.00	1,095,660.01
34600	GA346000 Meters & Installation Total for Plant 34600	926,318.70 926,318.70	81,699.08 81,699.08	-98,408.49 -98,408.49	0.00 0.00	0.00 0.00	0.00 0.00	909,574.19 909,574.19
34800	GA348000 Hydrants Total for Plant 34800	376,262.32 376,262.32	18,557.75 18,557.75	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	394,820.08 394,820.08

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United Water Resources  
 ACCUMULATED DEPRECIATION BY GROUP ASSET

Page No. 3  
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Plant	-----Asset-----	Beginning	YTD			Cost of		Ending
ID	Description	Acc Dep	Depr	Retirements	Salvage	Removal	Transfers	Acc Dep
39000	GA390000 Structures & Improvements	63,457.94	10,151.36	-3,967.00	0.00	0.00	0.00	69,642.30
	Total for Plant 39000	63,457.94	10,151.36	-3,967.00	0.00	0.00	0.00	69,642.30
39100	GA391000 Office Furniture And Equip.	-157,693.99	4,679.64	-1,000.00	0.00	0.00	0.00	-154,014.35
	Total for Plant 39100	-157,693.99	4,679.64	-1,000.00	0.00	0.00	0.00	-154,014.35
391AH	GA391AH0 Computer Hardware	40,613.71	12,633.50	0.00	0.00	0.00	0.00	53,247.21
	Total for Plant 391AH	40,613.71	12,633.50	0.00	0.00	0.00	0.00	53,247.21
391AS	000000002319 J001 - ASSET MGMT CIS AND SO	145,888.62	69,765.83	0.00	0.00	0.00	0.00	215,654.45
391AS	GA391AS0 Computer Software	37,193.35	35,205.97	0.00	0.00	0.00	0.00	72,399.32
	Total for Plant 391AS	183,081.97	104,971.80	0.00	0.00	0.00	0.00	288,053.77
39200	GA392000 Transportation Equipment	201.32	86.28	0.00	0.00	0.00	0.00	287.60
	Total for Plant 39200	201.32	86.28	0.00	0.00	0.00	0.00	287.60
39400	GA394000 Tools, Shop & Garage Equip	60,097.18	571.53	-5,419.50	0.00	0.00	0.00	55,249.21
	Total for Plant 39400	60,097.18	571.53	-5,419.50	0.00	0.00	0.00	55,249.21
39600	GA396000 Power Operated Equip	6,404.86	1,568.54	0.00	0.00	0.00	0.00	7,973.40
	Total for Plant 39600	6,404.86	1,568.54	0.00	0.00	0.00	0.00	7,973.40
39700	GA397000 Communication Equipment	46,383.78	14,430.48	-7,877.06	0.00	0.00	0.00	52,937.20
	Total for Plant 39700	46,383.78	14,430.48	-7,877.06	0.00	0.00	0.00	52,937.20

United Water Resources  
ACCUMULATED DEPRECIATION BY GROUP ASSET

Report ID: UWAM402G  
Bus. Unit: 00061 -- United Water Rhode Island  
Book: CORP--Corporate  
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Plant	-----Asset----- ID Description	Beginning Acc Dep	YTD Depr	Retirements	Salvage	Cost of Removal	Transfers	Ending Acc Dep
39800	GA398000 Miscellaneous Equipment	12,099.82	1,593.55	0.00	0.00	0.00	0.00	13,693.37
	Total for Plant 39800	12,099.82	1,593.55	0.00	0.00	0.00	0.00	13,693.37
	Total for Book	6,629,328.83	591,029.21	-148,043.15	0.00	78,244.00	0.00	6,993,843.58

End of Report

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Name of Respondent		This Report is:	Date of Report	Year of Report
<b>Suez Water Rhode Island</b>		(1) <u>X</u> An Original (2) <u>  </u> A Resubmission	(Mo, Da, Yr) <b>12/31/2015</b>	<b>2015</b>
<b>UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR</b>				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant in Service (101) (from P11,L55)	\$28,796,756	\$1,105,843	\$348,359	\$29,554,239
Utility Plant Leased to Others (102)	\$0			\$0
Property Held for Future Use (103)	\$50,144	\$0	\$0	\$50,144
Utility Plant Purchased or Sold (104)	\$0			\$0
Construction Work in Progress (105) (from P13,L16)	\$147,582	\$17,413	\$0	\$164,995
Completed Construction not Classified (106)	\$0			\$0
	\$0			\$0
Total Utility Plant (Forward to p3, line 6)	\$28,994,482	\$1,123,256	\$348,359	\$29,769,379
Acc Depreciation of Utility Plant in Service (108.1)	\$6,993,843	\$590,691	\$348,359	\$7,236,174
Acc Depreciation of Utility Plant Leased to Others (108.2)	\$0			\$0
Acc Depreciation of Property Held for Future Use (108.3)	\$0			\$0
Total Accumulated Depreciation	\$6,993,843	\$590,691	\$348,359	\$7,236,174
Acc Amortization of Utility Plant in Service (110.1)	\$0			\$0
Acc Amortization of Utility Plant Leased to Others (110.2)	\$0			\$0
Total Accumulated Amortization	\$0	\$0	\$0	\$0
Total Acc Dep & Amort (Forward to p3, line 7)	\$6,993,843	\$590,691	\$348,359	\$7,236,174
Net Utility Plant (Forward to p3, line 8)	\$22,000,639	\$532,565	\$0	\$22,533,204
<b>Adjustments to Utility Plant:</b>				
Utility Plant Acquisition Adjustments (114):	\$0			\$0
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
Total Acquisition Adjustments	\$0			\$0
<b>Acc Amortization of Utility Plant Acquisition Adjs. (115):</b>				
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
Total Amortization of Acquisition Adjustments	\$0			\$0
Net Acquisition Adjs (Forward to p3, line 9)	\$0			\$0
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	\$0			\$0
Total Adjustments to Utility Plant	\$0			\$0
<b>TOTAL NET UTILITY PLANT (Forward to p3, line 11)</b>	<b>\$22,000,639</b>	<b>\$532,565</b>	<b>\$0</b>	<b>\$22,533,204</b>

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Name of Respondent		This Report is:		Date of Report	Year of Report
<b>Suez Water Rhode Island</b>		(1) <u>X</u> An Original (2) <u>  </u> A Resubmission		(Mo, Da, Yr) <b>12/31/2015</b>	<b>2015</b>
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>					
Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.					
Account	Balance First of Year (Acct. 101)	Additions During Year	Retirements During Year	Balance End of Year #101	
(a)	(b)	(c)	(d)	(e)	
<b>INTANGIBLE PLANT</b>					
Organization (301)	\$963	\$0	\$0	\$963	
Franchises and Consents (302)	\$0	\$0	\$0	\$0	
Other Plant & Miscellaneous Equipment (339)	\$231,444	\$0	\$0	\$231,444	
Total Intangible Plant	\$232,407	\$0	\$0	\$232,407	
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					
Land and Land Rights (303)	\$33,318	\$0	\$0	\$33,318	
Structures and Improvements (304)	\$788,677	\$0	(\$4,068)	\$784,609	
Collecting & Impounding Reservoirs (305)	\$0	\$0	\$0	\$0	
Lake, Rlver & Other Intakes (306)	\$0	\$0	\$0	\$0	
Wells & Springs (307)	\$549,001	\$0	(\$57,577)	\$491,424	
Infiltration Galleries & Tunnels (308)	\$1,601	\$0	\$0	\$1,601	
Supply Mains (309)	\$58,676	\$412	\$0	\$59,088	
Power Generation Equipment (310)	\$0			\$0	
Pumping Equipment (311)	\$1,456,993	\$171,173	(\$16,683)	\$1,611,482	
Other Plant & Miscellaneous Equipment (339)	\$108,876	\$0	\$0	\$108,876	
Total Source of Supply & Pumping Plant	\$2,997,142	\$171,584	(\$78,328)	\$3,090,399	
<b>WATER TREATMENT PLANT</b>					
Land and Land Rights (303)	\$0	\$0	\$0	\$0	
Structures and Improvements (304)	\$18,475	\$0	\$0	\$18,475	
Water Treatment Equipment (320)	\$532,100	\$7,100	(\$3,080)	\$536,120	
Other Plant & Miscellaneous Equipment (339)	\$0			\$0	
Total Water Treatment Plant	\$550,575	\$7,100	(\$3,080)	\$554,595	
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
Land and Land Rights (303)	\$1,862	\$0	\$0	\$1,862	
Structures and Improvements (304)	\$139,985	\$0	\$0	\$139,985	
Distribution Reservoirs & Standpipes (330)	\$4,346,701	\$2,283	(\$5,961)	\$4,343,023	
Transmission & Distribution Mains (331)	\$11,741,232	\$480,911	(\$800)	\$12,221,343	
Services (333)	\$3,386,124	\$120,937	(\$130)	\$3,506,931	
Meters & Meter Installations (334)	\$2,706,251	\$236,515	(\$69,787)	\$2,872,980	
Hydrants (335)	\$950,932	\$76,367	(\$500)	\$1,026,799	
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0	
Total Transmission & Distribution Plant	\$23,273,088	\$917,013	(\$77,178)	\$24,112,923	
<b>GENERAL PLANT</b>					
Land and Land Rights (303)	\$0			\$0	
Structures and Improvements (304)	\$203,079	\$0	(\$10,297)	\$192,782	
Office Furniture & Equipment (340)	\$42,620	\$7,888		\$50,508	
Transportation Equipment (341)	\$0			\$0	
Stores Equipment (342)	\$3,451	\$0	\$0	\$3,451	
Tools, Shop & Garage Equipment (343)	\$77,238	\$1,042	\$0	\$78,280	
Laboratory Equipment (344)	\$0			\$0	
Power Operated Equipment (345)	\$15,686	\$0	\$0	\$15,686	
Communication Equipment (346)	\$280,966	\$4,505	(\$10,620)	\$274,850	
Miscellaneous Equipment (347)	\$79,677	\$0	\$0	\$79,677	
Other Tangible Plant (348)	\$1,040,826	(\$3,289)	(\$168,856)	\$868,680	
Other (Please Specify)					
Total General Plant	\$1,743,543	\$10,145	(\$189,774)	\$1,563,915	
Plant for future use					
Total Above Plant Accounts (Forward to p10, line 7)	\$28,796,755	\$1,105,843	(\$348,359)	\$29,554,238	

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Name of Respondent <b>United Water Rhode Island</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>12/31/2015</b>	Year of Report <b>2015</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE (Acct. 108)</b>					
	<b>Balance</b>	<b>S.L.</b>	<b>Straight</b>	<b>Other</b>	<b>Balance End</b>
	<b>First of</b>	<b>Depr.</b>	<b>Line</b>	<b>Additions or</b>	<b>Of</b>
	<b>Year</b>	<b>Rate %</b>	<b>Accruals</b>	<b>(Deductions)</b>	<b>Year</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$178,716			\$11,658	\$190,374
Collecting & Impounding Reservoirs (305)	\$0				\$0
Lake, River & Other Intakes (306)	\$0				\$0
Wells & Springs (307)	\$177,124			(\$53,794)	\$123,330
Infiltration Galleries & Tunnels (308)	\$0				\$0
Supply Mains (309)	\$15,393			\$738	\$16,131
Power Generation Equipment (310)	\$0				\$0
Pumping Equipment (311)	\$1,063,618			\$43,846	\$1,107,464
Other Plant & Miscellaneous Equipment (339)	\$52,923			\$4,355	\$57,278
Total Source of Supply & Pumping Plant	\$1,487,774		\$0	\$6,803	\$1,494,577
<b>WATER TREATMENT PLANT</b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$10,636			\$369	\$11,005
Water Treatment Equipment (320)	\$308,019			\$23,597	\$331,615
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
Total Water Treatment Plant	\$318,655		\$0	\$23,966	\$342,621
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$32,099			\$4,200	\$36,299
Distribution Reservoirs & Standpipes (330)	\$161,758			\$51,824	\$213,582
Transmission & Distribution Mains (331)	\$2,206,434			\$110,056	\$2,316,490
Services (333)	\$1,095,660			\$67,623	\$1,163,283
Meters & Meter Installations (334)	\$909,574			\$13,202	\$922,776
Hydrants (335)	\$394,820			\$19,022	\$413,842
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
Total Transmission & Distribution Plant	\$4,800,345		\$0	\$265,927	\$5,066,271
<b>GENERAL PLANT</b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$69,642			(\$143)	\$69,499
Office Furniture & Equipment (340)	\$0				\$0
Transportation Equipment (341)	\$288			\$86	\$374
Stores Equipment (342)	\$0				\$0
Tools, Shop & Garage Equipment (343)	\$55,249			\$2,257	\$57,506
Laboratory Equipment (344)	\$0				\$0
Power Operated Equipment (345)	\$7,974			\$1,569	\$9,543
Communication Equipment (346)	\$52,937			\$3,168	\$56,105
Miscellaneous Equipment (347)	\$13,694			\$1,594	\$15,288
Other Tangible Plant (348)	\$187,287			(\$45,910)	\$141,377
Other (Please Specify)	\$0				\$0
computers	\$0				\$0
Other311	\$0				\$0
Total General Plant	\$387,071		\$0	(\$37,379)	\$349,691
Totals (Forward to p10, line 16)	\$6,993,843		\$0	\$259,316	\$7,253,160

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Name of Respondent <b>Suez Water Rhode Island, Inc.</b>	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) <b>12/31/2016</b>	Year of Report <b>12/31/16</b>	
<b>UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR</b>				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant in Service (101) (from P11,L55)	\$29,518,925	\$778,158	(\$134,920)	\$30,162,162
Utility Plant Leased to Others (102)	\$0			\$0
Property Held for Future Use (103)	\$50,144	\$0	\$0	\$50,144
Utility Plant Purchased or Sold (104)	\$0			\$0
Construction Work in Progress (105) (from P13,L16)	\$164,995	(\$121,317)	\$0	\$43,679
Completed Construction not Classified (106)	\$35,314	\$196,670		\$231,985
	\$0			\$0
<b>Total Utility Plant (Forward to p3, line 6)</b>	<b>\$29,769,379</b>	<b>\$656,841</b>	<b>(\$134,920)</b>	<b>\$30,487,969</b>
Acc Depreciation of Utility Plant in Service (108.1)	\$7,236,174	\$577,357	(\$134,920)	\$7,678,611
Acc Depreciation of Utility Plant Leased to Others (108.2)	\$0			\$0
Acc Depreciation of Property Held for Future Use (108.3)	\$0			\$0
<b>Total Accumulated Depreciation</b>	<b>\$7,236,174</b>	<b>\$577,357</b>	<b>(\$134,920)</b>	<b>\$7,678,611</b>
Acc Amortization of Utility Plant in Service (110.1)	\$0			\$0
Acc Amortization of Utility Plant Leased to Others (110.2)	\$0			\$0
<b>Total Accumulated Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Acc Dep &amp; Amort (Forward to p3, line 7)</b>	<b>\$7,236,174</b>	<b>\$577,357</b>	<b>(\$134,920)</b>	<b>\$7,678,612</b>
<b>Net Utility Plant (Forward to p3, line 8)</b>	<b>\$22,533,204</b>	<b>\$79,483</b>	<b>\$0</b>	<b>\$22,809,358</b>
<u>Adjustments to Utility Plant:</u>				
Utility Plant Acquisition Adjustments (114):	\$0			\$0
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
<b>Total Acquisition Adjustments</b>	<b>\$0</b>			<b>\$0</b>
<u>Acc Amortization of Utility Plant Acquisition Adjs. (115):</u>				
Adjustment #1	\$0			\$0
Adjustment #2	\$0			\$0
Adjustment #3	\$0			\$0
Adjustment #4	\$0			\$0
<b>Total Amortization of Acquisition Adjustments</b>	<b>\$0</b>			<b>\$0</b>
<b>Net Acquisition Adjs (Forward to p3, line 9)</b>	<b>\$0</b>			<b>\$0</b>
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	\$0			\$0
<b>Total Adjustments to Utility Plant</b>	<b>\$0</b>			<b>\$0</b>
<b>TOTAL NET UTILITY PLANT (Forward to p3, line 11)</b>	<b>\$22,533,204</b>	<b>\$79,483</b>	<b>\$0</b>	<b>\$22,809,358</b>

Name of Respondent	This Report is:	Date of Report	Year of Report	
<b>Suez Water Rhode Island, Inc.</b>	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) <b>12/31/2016</b>	<b>12/31/16</b>	
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>				
Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.				
Account	Balance First of Year (Acct. 101)	Additions During Year	Retirements During Year	Balance End of Year #101
(a)	(b)	(c)	(d)	(e)
<b>INTANGIBLE PLANT</b>				
Organization (301)	\$963	\$0	\$0	\$963
Franchises and Consents (302)	\$0	\$0	\$0	\$0
Other Plant & Miscellaneous Equipment (339)	\$231,444	\$0	\$0	\$231,444
<b>Total Intangible Plant</b>	<b>\$232,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,407</b>
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>				
Land and Land Rights (303)	\$33,318	\$0	\$0	\$33,318
Structures and Improvements (304)	\$784,609	\$0	\$0	\$784,609
Collecting & Impounding Reservoirs (305)	\$0	\$0	\$0	\$0
Lake, River & Other Intakes (306)	\$0	\$0	\$0	\$0
Wells & Springs (307)	\$491,424	\$0	\$0	\$491,424
Infiltration Galleries & Tunnels (308)	\$1,601	\$0	\$0	\$1,601
Supply Mains (309)	\$59,088	(\$317)	\$0	\$58,771
Power Generation Equipment (310)	\$0	\$0	\$0	\$0
Pumping Equipment (311)	\$1,611,482	(\$16,761)	(\$21,465)	\$1,573,256
Other Plant & Miscellaneous Equipment (339)	\$108,876	\$0	\$0	\$108,876
<b>Total Source of Supply &amp; Pumping Plant</b>	<b>\$3,090,399</b>	<b>(\$17,078)</b>	<b>(\$21,465)</b>	<b>\$3,051,855</b>
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (303)	\$0	\$0	\$0	\$0
Structures and Improvements (304)	\$18,475	\$0	\$0	\$18,475
Water Treatment Equipment (320)	\$536,120	\$16,130	(\$750)	\$551,499
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0
<b>Total Water Treatment Plant</b>	<b>\$554,595</b>	<b>\$16,130</b>	<b>(\$750)</b>	<b>\$569,974</b>
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>				
Land and Land Rights (303)	\$1,862	\$0	\$0	\$1,862
Structures and Improvements (304)	\$139,985	\$0	\$0	\$139,985
Distribution Reservoirs & Standpipes (330)	\$4,343,023	\$0	\$0	\$4,343,023
Transmission & Distribution Mains (331)	\$12,203,357	\$178,700	(\$2,637)	\$12,379,420
Services (333)	\$3,506,706	\$316,151	(\$6,149)	\$3,816,708
Meters & Meter Installations (334)	\$2,855,877	\$190,004	(\$96,052)	\$2,949,830
Hydrants (335)	\$1,026,799	\$33,813	(\$2,446)	\$1,058,166
Other Plant & Miscellaneous Equipment (339)	\$0	\$0	\$0	\$0
<b>Total Transmission &amp; Distribution Plant</b>	<b>\$24,077,610</b>	<b>\$718,669</b>	<b>(\$107,284)</b>	<b>\$24,688,995</b>
<b>GENERAL PLANT</b>				
Land and Land Rights (303)	\$0	\$0	\$0	\$0
Structures and Improvements (304)	\$192,782	\$1,941	\$0	\$194,724
Office Furniture & Equipment (340)	\$50,508	\$0	\$0	\$50,508
Transportation Equipment (341)	\$0	\$0	\$0	\$0
Stores Equipment (342)	\$3,451	\$0	\$0	\$3,451
Tools, Shop & Garage Equipment (343)	\$78,280	\$3,971	(\$5,421)	\$76,830
Laboratory Equipment (344)	\$0	\$0	\$0	\$0
Power Operated Equipment (345)	\$15,686	\$0	\$0	\$15,686
Communication Equipment (346)	\$274,850	\$30,994	\$0	\$305,844
Miscellaneous Equipment (347)	\$79,677	\$0	\$0	\$79,677
Other Tangible Plant (348)	\$868,680	\$23,531	\$0	\$892,211
Other (Please Specify)				
<b>Total General Plant</b>	<b>\$1,563,915</b>	<b>\$60,437</b>	<b>(\$5,421)</b>	<b>\$1,618,931</b>
Plant for future use				
<b>Total Above Plant Accounts (Forward to p10, line 7)</b>	<b>\$29,518,925</b>	<b>\$778,158</b>	<b>(\$134,920)</b>	<b>\$30,162,162</b>

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Name of Respondent <b>Suez Water Rhode Island, Inc.</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>12/31/2016</b>	Year of Report <b>12/31/16</b>	
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE (Acct. 108)</b>					
Primary Plant Accounts  (a)	Balance First of Year (b)	S.L. Depr. Rate % Used (c)	Straight Line Accruals (d)	Other Additions or (Deductions) (e)	Balance End Of Year (f)
<b><u>SOURCE OF SUPPLY &amp; PUMPING PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$190,374	2.00%		\$15,850	\$206,224
Collecting & Impounding Reservoirs (305)	\$0				\$0
Lake, River & Other Intakes (306)	\$0				\$0
Wells & Springs (307)	\$123,330	2.00%		\$4,208	\$127,538
Infiltration Galleries & Tunnels (308)	\$0				\$0
Supply Mains (309)	\$16,131	1.25%		\$738	\$16,869
Power Generation Equipment (310)	\$0				\$0
Pumping Equipment (311)	\$1,107,464	4.00%		\$40,783	\$1,148,247
Other Plant & Miscellaneous Equipment (339)	\$48,480	4.00%		(\$16,347)	\$32,133
Total Source of Supply & Pumping Plant	<b>\$1,485,779</b>		<b>\$0</b>	<b>\$45,232</b>	<b>\$1,531,010</b>
<b><u>WATER TREATMENT PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$11,005	2.00%		\$369	\$11,375
Water Treatment Equipment (320)	\$331,615	5.00%		\$26,485	\$358,101
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
Total Water Treatment Plant	<b>\$342,621</b>		<b>\$0</b>	<b>\$26,855</b>	<b>\$369,476</b>
<b><u>TRANSMISSION &amp; DISTRIBUTION PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$36,299	3.00%		\$4,200	\$40,498
Distribution Reservoirs & Standpipes (330)	\$213,582	1.33%		\$57,762	\$271,344
Transmission & Distribution Mains (331)	\$2,312,197	1.25%		\$107,204	\$2,419,400
Services (333)	\$1,162,161	2.00%		\$56,661	\$1,218,822
Meters & Meter Installations (334)	\$922,768	3.00%		(\$8,966)	\$913,803
Hydrants (335)	\$413,842	2.00%		\$11,540	\$425,382
Other Plant & Miscellaneous Equipment (339)	\$0				\$0
Total Transmission & Distribution Plant	<b>\$5,060,849</b>		<b>\$0</b>	<b>\$228,400</b>	<b>\$5,289,249</b>
<b><u>GENERAL PLANT</u></b>					
Land and Land Rights (303)	\$0				\$0
Structures and Improvements (304)	\$69,499	5.00%		\$10,492	\$79,991
Office Furniture & Equipment (340)	\$0				\$0
Transportation Equipment (341)	\$374	2.50%		\$86	\$460
Stores Equipment (342)	\$0				\$0
Tools, Shop & Garage Equipment (343)	\$57,506	10.00%		\$2,968	\$60,474
Laboratory Equipment (344)	\$0				\$0
Power Operated Equipment (345)	\$9,543	10.00%		\$1,569	\$11,111
Communication Equipment (346)	\$56,105	5.00%		\$14,565	\$70,670
Miscellaneous Equipment (347)	\$15,288	2.00%		\$1,594	\$16,881
Other Tangible Plant (348)	\$138,612	10.00%		\$110,677	\$249,288
Other (Please Specify)	\$0				\$0
computers	\$0				\$0
Other311	\$0				\$0
Total General Plant	<b>\$346,926</b>			<b>\$141,950</b>	<b>\$488,876</b>
Totals (Forward to p10, line 16)	<b>\$7,236,174</b>		<b>\$0</b>	<b>\$442,437</b>	<b>\$7,678,611</b>

**SUEZ WATER RHODE ISLAND, INC.**  
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**4-9**  
**(Spanos)**

**4-9** Please provide pages VI-5 and VI-6 of SWRI Exhibit JJS-1 (2016 Depreciation Study) in Excel with formulas intact

**Response:** The attached file, DPUC-4-9.xlsx sets forth pages VI-5 and VI-6 of SWRI Exhibit JJS-1 (2016 Depreciation Study).



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**4-10**  
**(Spanos)**

**4-10** Part VII of SWRI Exhibit JJS-1 (2016 Depreciation Study) includes the Service Life Statistics by account.

- (a) Please provide a complete copy of the depreciation database which was used in the Service Life Statistics. This should include (but not necessarily be limited to) the transaction amount, account/subaccount number (leave in the account/subaccount name and any account/subaccount description that is on the file), transaction type, vintage year, and transaction year. Provide the meaning of any codes (transaction codes, location codes, account codes, etc.) used in these files. Please provide the database requested electronically in Excel (or in text delimited format if not available in Excel.)
- (b) Were any amounts that were booked excluded from the Service Life Statistics data shown in part VII of SWRI Exhibit JJS-1 (2016 Depreciation Study)?
- (c) Were any amounts included in the amounts in the Service Life Statistics data shown in part VII of SWRI Exhibit JJS-1 (2016 Depreciation Study) not booked amounts?
- (d) If the response to either (b) or (c) is yes, provide the booked amounts, reconcile the difference between the booked amounts and the amounts shown in part VII of SWRI Exhibit JJS-1 (2016 Depreciation Study), and explain the reason for the adjustment or discrepancy.

**Response:**

- (a) Please see the files attached to the response to DPUC-4-5.
- (b) There were no entries booked but excluded from the Service Life statistics.
- (c) The attached file, DPUC-4-10Post2016Entries.xlsx, were amounts that were not recorded by December 31, 2016 but were actually retired prior to December 31, 2016. Therefore, the amounts were included in the Deprecation Study.
- (d) Please see the file included in part c. These amounts were physically retired prior to December 31, 2016 but not booked until after December 31, 2016.

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**4-11**  
**(Spanos)**

**4-11** Part VIII of SWRI Exhibit JJS-1 (2016 Depreciation Study) includes Net Salvage Statistics by account.

- (a) Please provide a complete copy of the database which was used in the Net Salvage Statistics. This should include (but not necessarily be limited to) the transaction amount, account/subaccount number (leave in the account/subaccount name and any account/subaccount description that is on the file), transaction type, vintage year, and transaction year. Provide the meaning of any codes (transaction codes, location codes, account codes, etc.) used in these files. Please provide the database requested electronically in Excel (or in text delimited format if not available in Excel.)
- (b) Were any amounts that were booked excluded from the Net Salvage Statistics data shown in part VIII of SWRI Exhibit JJS-1 (2016 Depreciation Study)?
- (c) Were any amounts included in the amounts in the Net Salvage Statistics data shown in part VIII of SWRI Exhibit JJS-1 (2016 Depreciation Study) not booked amounts?
- (d) If the response to either (b) or (c) is yes, provide the booked amounts, reconcile the difference between the booked amounts and the amounts shown in part VIII of SWRI Exhibit JJS-1 (2016 Depreciation Study), and explain the reason for the adjustment or discrepancy.

**Response:**

- (a) Please see the file attached to the response to DPUC-4-6.
- (b) There were no amounts booked but excluded from the Net Salvage Statistics data shown in Part VII of SWRI Exhibit JJS-1 (2016 Depreciation Study).
- (c) There were no amounts included in the Net Salvage Statistics data but not booked amounts.
- (d) The response to part b) and part c) was no.

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**4-12**  
**(Spanos)**

**4-12** Please provide the following in Excel for each account included in Part IX of SWRI Exhibit JJS-1 (2016 Depreciation Study):

1. the Original Cost of plant in service by vintage,
2. the Calculated Accrued, and
3. the Allocated Book Reserve.

**Response:** These amounts are only available in Microsoft Word. The attached file DPUC-4-12DeprCalculations.docx sets forth the requested information.

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**4-13**  
**(Spanos)**

**4-13** SWRI Exhibit JJS-1 (2016 Depreciation Study) includes the net salvage history for Account 331 - Mains.

- (a) Is it a correct statement that the mains in account 331 are generally retired in place? If this is not a correct statement, provide the corrected statement and the support for the corrected statement.
- (b) In total for the years 2012-2016 were at least 75% of the mains in account 331 that retired during those years retired in place? If this is not a correct statement, provide the corrected statement and the support for the corrected statement.
- (c) In total for the years 2012-2016 what percent of the mains in account 331 that were retired during those years retired in place?
- (d) If the response to part (b) is other than an unqualified affirmative, explain the most frequent reason that the mains were not retired in place, and explain how they were physically retired (for example dug up the entire length and physically removed).

**Response:**

- a) It is correct that most mains in Account 331 are generally retired in place, however, this does not mean there are not significant costs or effort required to retire these mains from service.
- b) A specific percentage of mains from 2012-2016 are not identified as to retired in place or removed. The Company does not monitor this percentage.
- c) See part b).
- d) If the replacement of mains requires the use of the same right-of-way then the retired main must be removed. Also in some instances, the main cannot be retired in place because future damage to the area cannot be insured.

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**4-14**  
**(Spanos)**

**4-14** SWRI Exhibit JJS-1 (2016 Depreciation Study) includes the net salvage history for Account 333 - Services.

- (a) Is it a correct statement that the services in account 333 are generally retired in place? If this is not a correct statement, provide the corrected statement and the support for the corrected statement.
- (b) In total for the years 2012-2016 were at least 75% of the services in account 333 that retired during those years retired in place? If this is not a correct statement, provide the corrected statement and the support for the corrected statement.
- (c) In total for the years 2012-2016 what percent of the services in account 333 that were retired during those years retired in place?
- (d) If the response to part (b) is other than an unqualified affirmative, explain the most frequent reason that the services were not retired in place, and explain how they were physically retired (for example dug up the entire length and physically removed).

**Response:**

- (a) It is correct that most services in Account 333 are generally retired in place, however, this does not mean there are not significant costs or effort required to retire these services.
- (b) A specific percentage of services from 2012-2016 are not identified as to retired in place or removed. The Company does not monitor this percentage.
- (c) See the response to part b).
- (d) The most common reason for a service not being retired in place is the area that the new service needs to be placed requires the same location.

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**4-15**  
**(Spanos)**

**4-15**      Regarding current approved depreciation rates.

- (a)      Please provide the currently approved: (1) projected service life; (2) survivor curve; (3) future net salvage percent; and (4) depreciation rate for each account shown on pages VI-5 and VI-6 of SWRI Exhibit JJS-1 (2016 Depreciation Study).
- (b)      Please provide a copy of the Commission Order that approved the depreciation rates and parameters provided in response to part (a) of this request.
- (c)      If possible, please provide the documents requested in part (a) electronically in Excel.

**Response:**

- (a)      The attached file, DPUC-4-15CurrentParameters.xlsx sets forth the currently approved survivor curve, net salvage percent and depreciation rate for each account shown on pages VI-5 and VI-6 of SWRI Exhibit JJS-1 (2016 Depreciation Study).
- (b)      The approved rates and parameters are set forth in part a).
- (c)      Please see part a).



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**4-16**  
**(Spanos)**

**4-16** Please provide a comparison between the most recently approved depreciation rates and the depreciation rates proposed in SWRI Exhibit JJS-1 (2016 Depreciation Study) using the same accounts and investment amounts shown on pages VI-5 and VI-6 of SWRI Exhibit JJS-1 (2016 Depreciation Study). Please provide the comparison requested electronically in Excel.

**Response:** The attached file, DPUC-4-16ComparisonSchedule.xlsx, sets forth a comparison schedule of the currently approved rates to the proposed rates in SWRI Exhibit JJS-1.

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**4-17**  
**(Spanos)**

**4-17** Please provide a brief description of the assets in each account included in SWRI Exhibit JJS-1 (2016 Depreciation Study).

**Response:** The attached file, DPUC-4-17.PDF sets forth a description of assets in each account.

## WATER UTILITY PLANT ACCOUNTS

The water utility plant accounts have been designed utilizing an account matrix. The matrix employs a list of object accounts which in effect act as control accounts. The object accounts are further segregated by the matrix into classifications by functions or subaccounts. The instructions for segregating the object accounts to the function subaccounts are contained in Accounting Instruction 31. Listed below are the object account descriptions.

### 301. Organization

This account shall include all fees paid to federal or state governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership or other enterprise and putting it into readiness to do business. A sample of items to be included in this account are listed below.

1. Actual cost of obtaining certificates authorizing an enterprise to engage in the public utility business.
2. Fees and expenses for incorporation.
3. Fees and expenses for mergers or consolidations.
4. Office expenses incident to organizing the utility.
5. Stock and minute books and corporate seal.

Note A:--This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds or other evidences of debt, or expenses in connection with the authorization, issuance and sale of capital stock.

Note B:--Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. Where charges are made to this account for expenses incurred in mergers, consolidations or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

### 302. Franchises

A. This account shall include amounts paid to the federal government, to a state or to a political subdivision thereof in consideration for franchises, consents or certificates, running in perpetuity or for a specified term of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require solely for the purpose of acquiring franchise.

## WATER UTILITY PLANT ACCOUNTS

B. If a franchise or certificate is acquired by assignment, the charge to this account in respect thereof shall not exceed the amount paid therefor by the utility to the assignor, nor shall it exceed the amount paid by the original grantee, plus the expense of acquisition to such grantee. Any excess of the amount actually paid by the utility over the amount above specified shall be charged to account 426 - Miscellaneous Nonutility Expenses.

C. When any franchise has expired, the book cost thereof shall be credited hereto and charged to account 426 - Miscellaneous Nonutility Expenses, or to account 110.1 - Accumulated Amortization of Utility Plant in Service, as appropriate.

D. Records supporting this account shall be kept so as to show separately the book cost of each franchise.

Note:--Annual or other periodic payments under franchises shall not be included herein but in the appropriate expense account.

### 303. Land and Land Rights

This account shall include the cost of land and land rights used in connection with source of supply, pumping, water treatment plant, transmission and distribution, and general plant operations (See Accounting Instruction 24). A sample of items to be included in this account are listed below:

1. Bulkheads buried, not requiring maintenance or replacement.
2. Cost, first, of acquisition including mortgages and other liens assumed (but not subsequent interest thereon).
3. Condemnation proceedings, including court and counsel costs.
4. Consents and abutting damages, payment for.
5. Conveyancers' and notaries' fees.
6. Fees, commissions, and salaries to brokers, agents, and others in connection with the acquisition of the land or land rights.
7. Leases, cost of voiding upon purchase to secure possession of land.
8. Removing, relocating, or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession.
9. Retaining walls unless identified with structures.

### WATER UTILITY PLANT ACCOUNTS

10. Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements.
11. Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land.
12. Taxes assumed, accrued to date of transfer of title.
13. Title, examining, clearing, insuring and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition.
14. Appraisals prior to closing title.
15. Cost of dealing with distributees or legatees residing outside of the state or county, such as recording power of attorney, recording will or exemplification of will, recording satisfaction of state tax.
16. Filing satisfaction of mortgage.
17. Documentary stamps.
18. Photographs of property at acquisition.
19. Fees and expenses incurred in the acquisition of water rights, and grants.
20. Cost of fill to extend bulkhead line over land under water, where riparian rights are held, which is not occasioned by the erection of a structure.
21. Sidewalks and curbs constructed by the utility on public property.
22. Labor and expenses in connection with securing rights of way, where performed by company employees and company agents.

#### 304. Structures and Improvements

This account shall include cost in place of structures and improvements used in connection with source of supply, pumping, water treatment, transmission and distribution and general plant (See Accounting Instruction 25). A sample of items to be included in this account are listed below:

1. Architects' plans and specifications including supervision.

## WATER UTILITY PLANT ACCOUNTS

2. Boilers, furnaces, piping, wiring, fixtures and machinery for heating, lighting, signaling, ventilating and air conditioning systems, plumbing, vacuum cleaning systems, incinerator and smoke pipe, flues, etc.
3. Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement.
4. Commissions and fees to brokers, agents, architects and others.
5. Conduit (not to be removed) with its contents.
6. Damages to abutting property during construction.
7. Drainage systems.
8. Elevators, cranes, hoists, etc., and the machinery for operating them.
9. Excavation, including shoring, bracing, bridging, refill and disposal of excess excavated material, cofferdams around foundations, pumping water from cofferdam during construction, test borings.
10. Fences and fence curbs (not including protective fences isolating items of equipment, which should be charged to the appropriate equipment account).
11. Fire protection systems when forming a part of a structure.
12. Flagpole.
13. Floor covering (permanently attached).
14. Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein.
15. Grading and clearing when directly occasioned by the building of a structure.
16. Intrasite communication system, poles, pole fixtures, wires and cables.
17. Landscaping, lawns, shrubbery, etc.
18. Leases, voiding upon purchase, to secure possession of structures.
19. Leased property, expenditures on.
20. Lighting fixtures and outside lighting systems.
21. Marquee, permanently attached to building.
22. Painting, first cost.
23. Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines.
24. Partitions, including movable.
25. Permits and privileges.
26. Water and wastewater systems, for general use.
27. Power boards for services to a building.
28. Retaining walls except when identified with land.
29. Roadways.
30. Roofs.



### WATER UTILITY PLANT ACCOUNTS

31. Scales, connected to and forming a part of a structure.
32. Sidewalks, culverts, curbs and streets constructed by the utility on its property.
33. Sprinkling systems.
34. Sump pumps and pits.
35. Stacks -- brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building.
36. Steel inspection during construction.
37. Storage facilities constituting a part of a building.
38. Storm doors and windows.
39. Tanks, constructed as part of a building or as distinct structural units.
40. Temporary heating during construction (net cost).
41. Temporary water connection during construction (net cost).
42. Temporary shanties and other facilities used during construction (net cost).
43. Topographical maps.
44. Tunnels, intake and discharge, when constructed as part of a structure, including sluice gates and those constructed to house mains.
45. Vaults constructed as part of a building.
46. Watchmen's sheds and clock systems (net cost when used during construction only).
47. Water basins or reservoirs.
48. Water front improvements.
49. Water supply piping, hydrants and wells.
50. Water meters and supply system for a building or for general company purposes.
51. Yard surfacing, gravel, concrete, or oil (First cost only).
52. Plant metering.

#### 305. Collecting and Impounding Reservoirs

This account shall include the cost in place of structures and improvements used for impounding, collecting and storing water in the source of supply system. A sample of items to be included in this account are listed below:

1. Aerators (when installed as an integral part of collecting and impounding reservoirs).
2. Bridges and culverts.
3. Clearing land.
4. Dams.
5. Drainage conduits.
6. Embankments.
7. Fish ladders and elevators.

## WATER UTILITY PLANT ACCOUNTS

8. Fences.
9. Gate houses and equipment.
10. Landscaping.
11. Lighting systems.
12. Retaining walls.
13. Roads and paths.
14. Sewers.
15. Spillways and channels.
16. Any other permanent improvement to collecting and impounding reservoirs.

### 306. Lake, River and Other Intakes

This account shall include the cost installed of lake, river and other intakes used as a source of water supply. A sample of items to be included in this account are listed below:

1. Clearing land.
2. Conduits.
3. Cribs.
4. Fences.
5. Gate houses and equipment.
6. Intake pipes (up to suction header).
7. Intake wells.
8. Lighting systems.
9. Screens and racks.

### 307. Wells and Springs

This account shall include the cost installed of wells and springs used as a source of water supply. A sample of items to be included in this account are listed below:

1. Clearing land.
2. Collecting basins.
3. Collecting pipes.
4. Fences.
5. Landscaping.
6. Lighting systems.
7. Overflow spillways and channels.
8. Sewers.
9. Springs and appurtenances.
10. Wells, casings and appurtenances, including cost of test wells and nonproductive wells drilled as part of a project resulting in a source of water within the same supply area.

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### 308. Infiltration Galleries and Tunnels

This account shall include the cost installed of infiltration galleries and tunnels used as a source of water supply. A sample of items to be included in this account are listed below:

1. Conduits.
2. Gate houses and equipment.
3. Piping.

### 309. Supply Mains

This account shall include the cost installed of supply mains, pipes, aqueducts and canals and their appurtenances. A sample of items to be included in this account are listed below:

1. Air chambers.
2. Blow-offs and overflows.
3. Bridges and culverts.
4. Canals.
5. Electrolysis control equipment.
6. Manholes.
7. Municipal inspection or permits.
8. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
9. Pipes, aqueducts or conduits.
10. Placing mains and accessories.
11. Special castings.
12. Sterilizing new mains.
13. Surge tanks.
14. Trenching, including shoring, bracing, bridging, pumping, backfill and disposal of excess excavated material.
15. Tunnels.
16. Valves, valve vaults and appurtenances.

### 310. Power Generation Equipment

A. This account shall include the cost installed of any equipment used for the production of power principally used in pumping operations.

B. Subaccounts shall be maintained hereunder for the cost of equipment used for each type of power generating equipment.

## WATER UTILITY PLANT ACCOUNTS

### 311. Pumping Equipment

This account shall include the cost of pumping equipment driven by electric power, diesel engines, steam engines and hydraulic water wheels and turbines. A sample of items to be included in this account are listed below:

1. Engines, motors, water wheels and turbines for driving pumps.
2. Pumps, including setting, gearing, shafting and belting.
3. Water piping within station, including valves.
4. Auxiliary equipment for engines and pumps such as oiling systems, cooling systems, condensers, etc.
5. Oil supply lines and accessories.
6. Regulating, recording and measuring devices.
7. Foundations, frames and bed plates.
8. Ladders, stairs and platforms if a part of pumping unit.

### 320. Water Treatment Equipment

This account shall include the cost installed of apparatus, equipment and other facilities used for the treatment of water. A sample of items to be included in this account are listed below:

1. Aerators (when installed as an integral part of the water treatment plant).
2. Chemical treating plant.
3. Clear water basin.
4. Disinfection equipment.
5. Filter plant.
6. Mixing chambers.
7. Reverse osmosis membranes.
8. Sedimentation or coagulation basin.
9. Softening plant.

Note:--Protecting superstructures shall be included in account 304 - Structures and Improvements.

### 330. Distribution Reservoirs and Standpipes

This account shall include the cost in place of reservoirs, tanks, standpipes, and appurtenances used in storing water for distribution (See Accounting Instruction 24). A sample of items to be included in this account are listed below:

1. Aerators (when installed as an integral part of distribution reservoirs).
2. Bridges and culverts.

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3. Clearing land.
4. Dams.
5. Embankments.
6. Fences.
7. Foundations.
8. Gates and gate houses.
9. Landscaping.
10. Lighting systems.
11. Piping system within reservoirs.
12. Retaining walls.
13. Roads and paths.
14. Rust-proofing apparatus.
15. Sewer drain or storm sewer.
16. Spillways and channels.
17. Standpipes.
18. Tanks.
19. Towers.
20. Valves.

### 331. Transmission and Distribution Mains

A. This account shall include the cost installed of transmission and distribution mains and appurtenances. A sample of items to be included in this account are listed below:

1. Air chambers.
2. Blow-offs and overflows.
3. Bridges and culverts.
4. Electrolysis control equipment.
5. Gauges and recorders.
6. Jointing and jointing material.
7. Manholes.
8. Meters and appurtenances.
9. Municipal inspection or permits.
10. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
11. Pipes.
12. Fire mains.

B. Records supporting this account shall be so kept as to show separately the cost of mains of different sizes and types and of each tunnel, bridge, or river crossing.

## WATER UTILITY PLANT ACCOUNTS

### 333. Services

A. This account shall include the cost installed of service pipes and accessories leading to the customers' premises.

B. A complete service begins with the connection on the main and extends to but does not include the connection with the customer's meter. A stub service extends from the main to the property line, or the curb stop (curb stop cock).

C. Services which have been used but have become inactive shall be retired from utility plant in service immediately if there is no prospect for reuse, and, in any event, shall be retired by the end of the second year following that during which the service became inactive unless reused in the interim.

#### Items

1. Corporation stops or tees.
2. Gate valves and boxes.
3. Goose necks.
4. Jointing and jointing material.
5. Municipal inspection or permits.
6. Pavements disturbed, including cutting and replacing pavement, pavement base and sidewalks.
7. Pipes.
8. Placing pipes and accessories.
9. Protection of street openings.
10. Service or curb boxes.
11. Service or curb stops (curb stop cocks).
12. Tapping main.
13. Tapping saddle.

Note:--When a customer pays all or a part of the cost of the service and such cost is properly includible in this account, the amount borne or contributed by the customer shall be credited to account 271 - Contributions in Aid of Construction.



## WATER UTILITY PLANT ACCOUNTS

### 334. Meters and Meter Installations

- A. This account shall include the cost of meters, devices and appurtenances attached thereto, used for measuring the quantity of water delivered to users, whether actually in service or held in reserve. It shall also include the cost of labor employed, materials used and expenses incurred in connection with the original installation of a customer's meters and devices and appurtenances attached thereto.
- B. When a meter and/or meter installation is permanently retired from service, the amount at which it is included herein shall be credited to this account.
- C. The records covering meters shall be so kept that the utility can furnish information as to the number of meters of each type and size in service and in reserve as well as the location of each meter included in this account.
- D. A sample of items to be included in this account are listed below:
1. Meters, including badging and initial testing.
  2. Remote meter registers.
  3. Installation labor (first installation only).
  4. Meter coupling.
  5. Meter bars.
  6. Meter yokes.
  7. Meter fittings, connections and shelves.
  8. Meter vaults or boxes.
  9. Stops.

Note A:--This account shall not include meters for recording the output of a supply or treatment plant, or those located on mains. It includes only those meters to record water delivered to customers, including company use and for those used elsewhere in the system if a type available for general use.

Note B:--The utility shall maintain a statistical record to show separately the number of each type and size of meter or group of types and sizes as carried in the continuing property record. Underlying records shall be kept so that the utility can determine readily for each such classification the number of company-owned meters in service (subdivided between active and inactive) and the number of meters carried herein but not in service, the latter to include meters undergoing repairs; and the number of meters in service owned by customers.

## WATER UTILITY PLANT ACCOUNTS

Note C:--When a customer pays all or a part of the cost of the meter and such cost is properly includible in this account, the amount borne or contributed by the customer shall be credited to account 271 - Contributions in Aid of Construction.

### 335. Hydrants

A. This account shall include the cost installed of hydrants in service owned by the utility. A sample of items to be included in this account are listed below:

1. Connections to main.
2. Excavation, backfill, and disposal of excess excavated material.
3. Hydrants and fittings, including barrel and shoe.
4. Manholes.
5. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
6. Pipe including leads and drains.
7. Tee at main.
8. Valves and valve boxes.

### 336. Backflow Prevention Devices

A. This account shall include the cost of backflow prevention devices, and appurtenances attached thereto, used for preventing the backflow of water, whether actually in service or held in reserve. It shall also include the cost of labor employed, materials used and expenses incurred in connection with the original installation of a customer's backflow prevention device and appurtenances attached thereto unless done in conjunction with a meter installation.

B. When a backflow prevention device is permanently retired from service, the amount at which it is included herein shall be credited to this account.

C. The records covering backflow prevention devices shall be so kept that the utility can furnish information as to the number of backflow prevention devices of each type and size in service and in reserve as well as the location of each backflow prevention device included in this account.

### 339. Other Plant and Miscellaneous Equipment

This account shall include the cost installed of all other intangible, source of supply and pumping, water treatment and transmission and distribution plant not provided for in the foregoing accounts.

## WATER UTILITY PLANT ACCOUNTS

### 340. Office Furniture and Equipment

A. This account shall include the cost of office furniture and equipment owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis. A sample of items to be included in this account are listed below:

1. Book cases and shelves.
2. Desk, chairs, and desk equipment.
3. Drafting room equipment.
4. Electronic data processing equipment.
5. Filing, storage and other cabinets.
6. Floor covering.
7. Library and library equipment.
8. Mechanical office equipment such as accounting machines, typewriters, etc.
9. Safes.
10. Tables.

B. If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location.

### 341. Transportation Equipment

This account shall include the cost of transportation vehicles used for utility purposes. A sample of items to be included in this account are listed below:

1. Airplanes.
2. Automobiles.
3. Bicycles.
4. Electrical vehicles.
5. Motor trucks.
6. Motorcycles.
7. Repair cars or trucks.
8. Tractors and trailers.
9. Other transportation vehicles.

### 342. Stores Equipment

A. This account shall include the cost of equipment used for the receiving, shipping, handling and storage of materials and supplies.

B. If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location. A sample of items to be included in this account are listed below:

## WATER UTILITY PLANT ACCOUNTS

1. Chain falls.
2. Counters.
3. Cranes (portable).
4. Elevating and stacking equipment (portable).
5. Hoists.
6. Lockers.
7. Scales.
8. Shelving.
9. Storage bins.
10. Trucks, hand and power driven.
11. Wheelbarrows.

### 343. Tools, Shop and Garage Equipment

This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or includible in other accounts. A sample of items to be included in this account are listed below:

1. Air compressors.
2. Anvils.
3. Automobile repair shop equipment.
4. Battery charging equipment.
5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.
16. Gas producers.
17. Gasoline pumps, oil pumps and storage tanks.
18. Greasing tools and equipment.
19. Hoists.
20. Ladders.
21. Lathes.
22. Machine tools.
23. Motor driven tools.
24. Motors.
25. Pipe threading and cutting tools.
26. Pneumatic tools.
27. Pumps.
28. Riveters.
29. Smithing equipment.

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30. Tool racks.
31. Vises.
32. Welding apparatus.
33. Work benches.

### 344. Laboratory Equipment

A. This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specifically provided for or includible in other departmental or functional plant accounts. A sample of items to be included in this account are listed below:

1. Autoclaves.
2. Barometers.
3. Cameras.
4. Centrifuge.
5. Distilling apparatus.
6. Furnaces.
7. Microscopes.
8. Ovens.
9. Pitometers.
10. Rain gauges.
11. Refrigerators.
12. Scales.
13. Sterilizers.
14. Stop watches.
15. Testing machines.
16. Thermometers.
17. Voltmeters.
18. Other bacteriological, electric, chemical hydraulic or research equipment.

B. If the utility has equipment includible in this account at more than one location, separate records shall be maintained for each location.

### 345. Power Operated Equipment

This account shall include the cost of power operated equipment used in construction of repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted. A sample of items to be included in this account are listed below:

1. Air compressors, including driving unit and vehicle.
2. Back filling machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and joists.

## WATER UTILITY PLANT ACCOUNTS

6. Diggers.
7. Engines.
8. Pile drivers.
9. Pipe cleaning machines.
10. Pipe coating or wrapping machines.
11. Tractors -- Crawler type.
12. Trenchers.
13. Other power operated equipment.

Note:--It is intended that this account include only such large units as are generally self-propelled or mounted on moveable equipment.

### 346. Communication Equipment

This account shall include the cost installed of telephone, telegraph and wireless equipment for general use in connection with utility operations. A sample of items to be included in this account are listed below:

1. Antennae.
2. Booths.
3. Cables.
4. Distribution boards.
5. Extension cords.
6. Gongs.
7. Handsets, manual and dial.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators desks.
12. Poles and fixtures used wholly for telephone and telegraph wires.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries.
17. Switchboards.
18. Teleautograph circuit connections.
19. Telegraph receiving sets.
20. Telephone and telegraph circuits.
21. Testing instruments.
22. Towers.
23. Underground conduit used wholly for telephone or telegraph wires and cable wires.



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### 347. Miscellaneous Equipment

This account shall include the cost of equipment, apparatus, etc., used in utility operations, and which is not includible in any other account. A sample of items to be included in this account are listed below:

1. Hospital and infirmary equipment.
2. Kitchen equipment.
3. Recreation equipment.
4. Radios.
5. Restaurant equipment.
6. Soda fountains.
7. Operator's cottage furnishings.
8. Electric signs advertising the corporate name or symbol, plant or facility name, or otherwise serving only the general purpose of acquainting the public with the facilities and services of the utility.
9. Other miscellaneous equipment.

Note:--Miscellaneous equipment of the nature indicated above wherever practicable shall be included in the utility plant accounts on a functional basis.

### 348. Other Tangible Plant

This account shall include the cost of tangible utility plant not provided for elsewhere.