ANNUAL REPORT

For Water Utilities

OF



Name

FRYEBURG WATER COMPANY

Address

c/o Maine Water, 93 Industrial Park Road, Saco, Maine 04072

TO THE PUBLIC UTILITIES COMMISSION

OF THE

STATE OF NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31,2020

Signature of Person responsible for report		Greg Leighton	
-	TITLE TELEPHONE	800-287-1643	
	E-MAIL	gleightonomainewater, com	

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

The term "water company" when used in this chapter, includes every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing any waterworks for compensation within this state.

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

- § 1508-A Administrative penalty
- 1. Penalty. Unless otherwise specified in law, the commission may, in an adjudicatory proceeding, impose an administrative penalty as specified in this section.
- A. For willful violations of this Title, a commission rule or a commission order by a public utility or a competitive electricity provider, the commission may impose an administrative penalty for each violation in an amount that does not exceed \$5,000 or .25% of the annual gross revenue that the public utility or the competitive electricity provider received from sales in the State, whichever amount is lower. Each day a violation continues constitutes a separate offense. The maximum administrative penalty for any related series of violations may not exceed \$500,000 or 5% of the annual gross revenue that the public utility or the competitive electricity provider received from sales in the State, whichever amount is lower. [2003, c. 505, §23 (new).]
- B. For a violation in which a public utility or a competitive electricity provider was explicitly notified by the commission that it was not in compliance with the requirements of this Title, a commission rule or a commission order and that failure to comply could result in the imposition of administrative penalties, the commission may impose an administrative penalty that does not exceed \$500,000. [2003, c. 505, \$23 (new).]
- C. The commission may impose an administrative penalty in an amount that does not exceed \$1,000 on any person that is not a public utility or a competitive electricity provider and that violates this Title, a commission rule or a commission order. Each day a violation continues constitutes a separate offense. The administrative penalty may not exceed \$25,000 for any related series of violations. [2003, c. 505, §23 (new).]
- D. In addition to the administrative penalties authorized by this subsection, the commission may require disgorgement of profits or revenues realized as a result of a violation of this Title, a commission rule or a commission order. [2003, c. 505, §23 (new).]
- 2. Considerations. In determining the amount of an administrative penalty under this section, the commission shall take into account:
- A. The severity of the violation, including the intent of the violator and the nature, circumstances, extent and gravity of the prohibited act; [2003, c. 505, §23 (new).]
- B. The reasonableness of the violator's belief that the violator's action or lack of action was in conformance with this Title, a commission
- C. The violator's history of previous violations; [2003, c. 505, §23 (new).]
- D. The amount necessary to deter future violations; [2003, c. 505, §23 (new).]
- E. The violator's good faith attempts to comply after notification of a violation; and [2003, c. 505, §23 (new).]
- F. Such other matters as justice requires. [2003, c. 505, §23 (new).]

Section History: PL 2003, Ch. 505, §23 (NEW).

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION INFORMATION SHEET

Name of Utility: Fryeburg Water Company

Officer or individual to whom the ANNUAL REPORT should be mailed:

Name: Greg Leighton c/o Maine Water Company

Title: Controller

Street: 93 Industrial Park Road

City/State/Zip Code: Saco, Maine 04072

E-Mail address: gleighton@mainewater.com

Telephone including Area Code: 1-800-287-1643



Officer or individual to whom the N.H. UTILITY ASSESSMENT TAX should be mailed:

Name: Greg Leighton c/o Maine Water Company

Title: Controller

Street: 93 Industrial Park Road

City/State/Zip Code: Saco, Maine 04072

E-Mail address: gleighton@mainewater.com

Telephone including Area Code: 1-800-287-1643

The names and titles of principal officers are: (Effective: April 30, 2020)

Name George Weston Jean M Andrews <u>Title</u> President

Secretary

Peter Hastings

Treasurer Treasurer

E-Mail Address

rivercroft@fairpoint.net

frogalley@fairpoint.net jmciver@hastingsmalia.com

Supervisor's Name / Title:

Gregory M Leighton, Controller

(please print)

Supervisor's Signature:

The above information is requested for our office directory

Date Submitted: 03/30/21

GENERAL INSTRUCTIONS

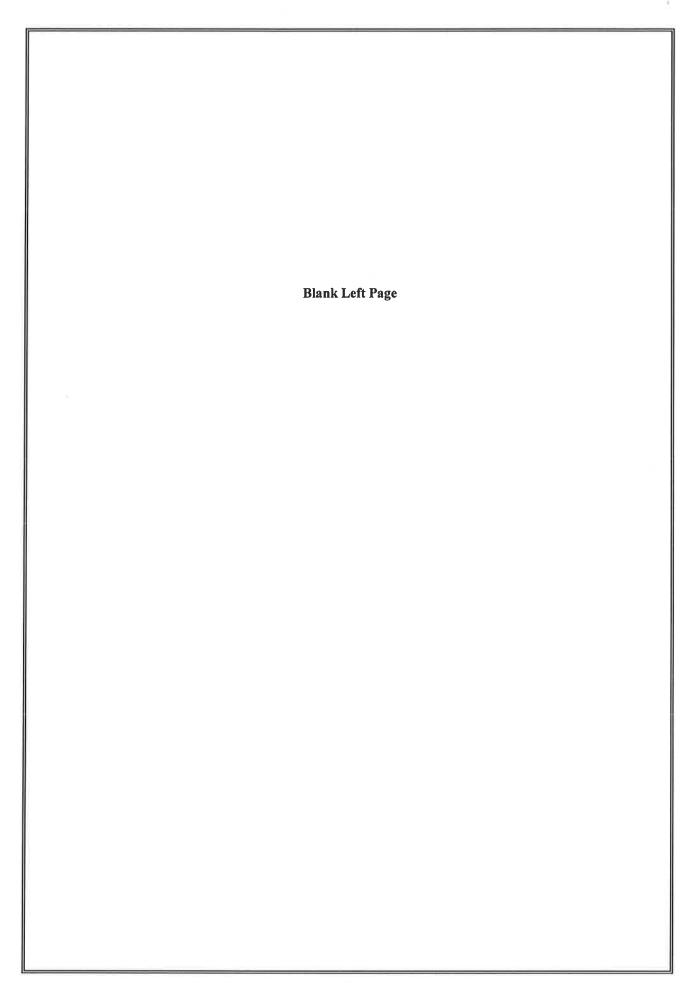
- Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
- 2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable."
 Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar.
- 7. Complete this report by means which result in a permanent record, such as by typewriter or permanent black ink. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
- 8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. The report must be filled out and one original returned by April 1 of the year following the date of the report. An electronic copy of the report should be filed according to the instructions sent to the utility. The report should be mailed to:

Maine Public Utilities Commission State House Station #18 Augusta, ME 04333-0018

10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

TABLE OF CONTENTS Schedule Schedule Page Page **EXECUTIVE SUMMARY** Certification Compensation of Officers & Directors E-1 E-6 General Information E-2,E-3,E-4 Affiliation of Officers & Directors E-7 Company Profile E-5 Summary of Statistics E-8 FINANCIAL SECTION Comparative Balance Sheet - Assets and **Extraordinary Property Losses** F-14 Other Debits F-1 Notes Payable F-15 Comparative Balance Sheet - Equity Accounts and Notes Payable to Capital and Liabilities F-2 **Associated Companies** F-15 Notes to Balance Sheet Capital Stock F-3 F-16 Operating Statement Long Term Debt F-4 F-17 Statement of Retained Earnings F-5 Bonds F-17 Net Utility Plant F-6 Advances from Associated Companies F-17 Utility Plant Acquisition Adjustments Accrued Taxes F-6 F-18 Accumulated Depreciation Accrued Interest F-19 Accumulated Amortization Regulatory Commission Expense F-7 F-19 Nonutility Property F-A Misc. Current & Accrued Liabilities F-20 Special Deposits F-8 Advances for Construction F-20 Investments and Special Funds Operating Reserves F-9, F-9a F-21 Accounts and Notes Receivable - Net Contributions in Aid Of Construction F-10 F-21 Accounts Receivable from Associated Additions to CIAC Received From Companies System Development Charges. F-11 Notes Receivable from Associated & Main Extension Charges F-21 Companies F-11 Reconciliation of Reported Net Materials & Supplies Income With Taxable Income F-12 Misc. Current & Accrued Assets For Federal income Taxes F-12 F-22 Prepayments Political Activities, Institutional F-13 Miscellaneous Deferred Debits Advertising, Promotional Advertising F-13 Unamortized Debt Discount and Expense and Allowances F-23 and Unamortized Premium on Debt F-14 WATER OPERATION SECTION Water Utility Plant Accounts Distribution Reservoirs, Standpipes and Tanks W-8 Water Utility Expense Accounts Water Treatment W-2 W-9 Water Operating Revenues Transmission & Distribution Mains W-3 W-9 Basis For Water Depreciation Charges W-4 Hydrants W-10 Analysis of Entries in Water Service Pipes W-10 Depreciation Reserve Consumers Meters W-5 W-11 Employees and Compensation W-6 Water Production & Consumption W-12 Classification of Customers Disconnect & Deposit Regulations W-7 W-12 Source of Supply W-7, W-8





State of	MAINE		•	
County of		OXFORD	}	SS
I, the und	erscored,	GREG LEIGHTON (Name of owner or officer)		CONTROLLER - MAINE WATER (Title)
of		FRYEBURG W (Full Name	ATER CON	
Company; tha affairs of said before stating contained in t	t I have care Company in the operating the foregoing	going return has been prepared, under my direction fully examined the same, and declare the same to respect to each and every matter and thing there go revenues herein set forth, except those shown in return embrace all of the financial operations of owledge, information, and belief.	be a comple in set forth; a the foregoin	te and correct statement of the business and nd I further say that no deductions were made ag accounts; and that the accounts and figures
			(Owner or Opt	icer)
SUBSCRIBEI	D AND SWO	DRN TO before me	. 0	
	this	30th	day of	March 2021 (month, year)
8				

Name:	FRYEBURG WATER COMPANY	Year of Report: December 31,
Line Imber	HISTORY	OF RESPONDENT
1	 	
2	1. Exact name of Utility filing this report	Fryeburg Water Company
3	1. Exact name of ounty ming this report	Trycourg water company
	2 I	24 De 41-1 Qt Colta III Ferrance ME 04027
4	2. Location of main office	24 Portland St. Suite #1, Fryeburg, ME 04037
5		
6	3. Is this respondent an individual, partnership, association	, corporation or municipality? If partnership, give date of
7	partnership and names and addresses of partners.	
8		Corporation
9 10		
11		
12		
13		
14	4. Give date when the utility commenced to serve the publi	c. February 26, 1883
15	4. Give date when the dunity confinenced to serve the publi	c. February 20, 1885
15 16		
16 17	5 If a corporation give date of organization and government	ent of state under which organized. If organized under legislative
18	charter, state year, chapter and all amendments.	an or state under which organized. It organized under legislative
19	onation, state your, enupter and an unfoliaments.	
20	D.	&SL of Maine
20 21		1879 CH 177
22		1883 CH 268
23		1917 CH 3
24		1969 CH 74
25		
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29		
30	C TO 111 11 11 11 11 11 11 11 11 11 11 11 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
31		and merged companies with reference to charters and general law
32	under which each was organized, and authority for cons	ondation or merger.
33	O- S	- CE C N H
34 35	On September 8, 1901, the Company purchased the Charte which was granted by the N.H. Legislature June 21, 1901.	r of East Conway, New Hampshire Company
35 36	which was grained by the N.H. Legislature June 21, 1901.	
7	Petition of Fryeburg Water Company to the Supreme Court	t of New Hampshire vs. Public Utilities Commission #4413, June
88		ame rates for all same type customers regardless of State Line
39	being political division.	VI.
9	— 	
0	Note N.H. Fryeburg Water Company was held not to be for	reign corporation by the Attorney General Department because
0 1	Note N.H. Fryeburg Water Company was held not to be for of acquisition of Charter of East Conway Water Company.	
0 1 2 3	of acquisition of Charter of East Conway Water Company.	
0 1 2 3 4		
10 11 12 13 14 15	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora	tion, and date, authority, and cause of re-organization.
10 11 12 13 14 15	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora Note N.H. Fryeburg Water Company was held not to be for	tion, and date, authority, and cause of re-organization.
10 12 3 4 5 6	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora	tion, and date, authority, and cause of re-organization.
10 11 12 13 14 15 16 17	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora Note N.H. Fryeburg Water Company was held not to be for	tion, and date, authority, and cause of re-organization.
20 21 22 33 44 55 66 77 88	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora Note N.H. Fryeburg Water Company was held not to be for of acquisition of Charter of East Conway Water Company.	tion, and date, authority, and cause of re-organization. reign corporation by the Attorney General Department because
30 31 31 32 33 34 44 55 66 77 88 99	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora Note N.H. Fryeburg Water Company was held not to be for	tion, and date, authority, and cause of re-organization. reign corporation by the Attorney General Department because
0 1 2 3 4 5 6 7 8	of acquisition of Charter of East Conway Water Company. 7. If a reorganized company, give name of original corpora Note N.H. Fryeburg Water Company was held not to be for of acquisition of Charter of East Conway Water Company.	tion, and date, authority, and cause of re-organization. reign corporation by the Attorney General Department because

Year of Report: Utility Name: FRYEBURG WATER COMPANY December 31, 2020 Line HISTORY OF RESPONDENT Number 1 2 9. State fully the territory you are authorized to serve. 3 4 Fryeburg Village, Maine and East Conway, New Hampshire 5 6 7 8 9 10 10. Territory actually being served. Fryeburg Village, Maine and East Conway, New Hampshire 11 12 13 14 15 16 17 18 19 20 21 11. State fully what business, if any, is being conducted other than that of a water utility. 22 23 Fryeburg Water Company sells water for resale and collects rent on use of land for loading same. 24 25 26 12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several 27 classes of stock. 28 30-Jul-20 779 Shares Represented 29 487 in person and 292 by proxy 30 31 32 33 34 13. Give names, addresses and holdings of the ten largest stockholders. 35 Common Shares Preferred shares Name Address held held 36 37 Fryeburg, ME 137 John M. Hastings 38 Thomas W. Hastings 129 Casselberry, FL 39 Ellen H. Zelman Atamonte Springs, FL 120 40 Jane E. Rosenberg Lafayette, CO 120 41 Donald Eastman Venice, FL 50 42 Fryeburg, ME George C. Weston 38 43 Alice E. Freeman Titusville, NJ 32 Norene M. Hastings, Revocable Trust 44 32 Altamonte Springs, FL 45 Andrea Hanson Bailey Island, ME 32 46 Pauline Cairone Foster, RI 22 47 48 49

50 51 52

Line								
umber	L - annu							
1	Exact name of Utility							
2	2. Name and address of person to whom correspondence concerning this report should be addressed Gregory M Leighton							
4	Co	Controller - The Maine Water Company						
5		93 Industrial Park Road						
6	Saco, ME 04072							
7	3. Telephone 1-800-287-1643 3a. E-mail address: gleighton@mainewater.com							
8	4. List below the address of where the utility's bo	-						
9	,	93 Industrial Park Road						
10		Saco, ME 04072						
11								
12	5. Telephone	1-800-287-1643						
13	6. List below any audit groups reviewing records	and operations:						
14		Horton, McFarland & Veysey, LLC						
15		P.O. Box 543						
16		Ellsworth, ME 04605						
17		12 10						
18	7. Date of original organization of the utility	450000000000000000000000000000000000000	y 24, 1905					
19	8. List below the names, titles and telephone num	bers of each:						
		OFFICERS						
	Name	Title	Number					
20								
21	George Weston	President	207-935-2567					
22	Peter Hastings	Treasurer	207-935-2004					
23	Jean M. Andrews	Secretary	207-925-1163					
24								
25								
26 27								
28								
20		DIRECTORS						
	Name	Title	Number					
20	Name	111110	TVERTOCI					
29 30	Thomas Hastings	Director	407-834-0191					
31	George Weston	Director	207-935-2567					
32	John M. Hastings	Director	207-935-2010					
33	Peter Hastings	Director	207-935-2004					
34	Ellen Zelman	Director	407-862-6714					
35	Jean M. Andrews	Director	207-925-1163					
36	_							
37								

COMPANY PROFILE

Provide to the extent available a brief narrative company profile which covers the following areas;

- A. Brief company history
- B. Public services rendered
- C. Major goals and objectives
- D. Major operating divisions and functions
- E. Current and projected growth patterns
- F. Major transactions having material effect on operations

In 1883 the Fryeburg Water Company was formed to provide a more complete and updated water system to Fryeburg Village. To do this, they bought out the Fryeburg Aqueduct System that provided water to a small section of the Village as well as the Charter of the East Conway Water Co., which had a good source of supply and customers in East Conway, New Hampshire. The goal at the time was to provide good clean water to the area for domestic and commercial use.

Since then, Fryeburg Village has requested and the Water Company has responded to having adequate fire protection as well as use of water for manufacturing in Fryeburg.

The Fryeburg Water Company is basically a corporation that is owned by Fryeburg Citizens or those that have ties to Fryeburg.

The Directors all live within the area served and it is their endeavor to maintain the Company and all its properties that it can properly serve the public today with an "eye" to the future at a reasonable rate of return for the stockholders and still reasonable for its customers.

Each year as we grow, we look at how it will affect those already being served, economics of it, and to the future long range of the Company.

Effective August 16, 2016 the company entered into a six-month operations and management agreement with Maine Water Company.

Under the terms of this agreement Maine Water will provide for the administration, maintenance, and comprehensive operation of the Fryeburg Water Company system on a daily basis. The contract with Maine Water expires in March, 2022

During 2020 the Company replaced approximately 5400 linear feet of water main on US Route 302 from Oxford Street to the access to Molly Ockett Middle School. The project was funding using State Revolving Loan funds issued through the Maine Municipal Bond Bank interim loan for \$1,328,150. The loan closed in February of 2021. Also, concurrent to this issue was the refinance of a loan with Camden National Bank that was paid off with a new loan from Androscoggin Bank for \$538,000

COMPENSATION OF OFFICERS

ine Number	Name	Title	Officer's Salary (\$)
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COMPENSATION OF DIRECTORS/TRUSTEES

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

Line Number	Name	Title Number of Meetings Atten		Officer's Salary (\$)
23				
24	Peter G. Hastings	Director	2	100
25				
26	George C. Weston	Director	2	100
27				
28	John M. Hastings	Director	2	100
29				
30	Ellen Zelman	Director	2	100
31				
32	Thomas Hastings	Director	1	50
33				
34	Jean Andrews	Director	2	100
35				
36				
37		-		
38 39	*			
40				
41				
42				
43				

AFFILIATION OF OFFICERS AND DIRECTORS

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

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1			Di i	Or to CPI with
2	Thomas Hastings	Atty.	Director	State of Florida
3				
4 5	Datas C. Haatimaa	A tta	Director	Hastings Malia Law Office, 376 Main St.
6	Peter G. Hastings	Atty.	Director	Fryeburg
7		1		rryeourg
8	George C. Weston	Farmer/Land	Director	48 River Street, Fryeburg
9	George C. Weston	Owner	Director	To Kiver Bucci, Trycoung
10		Owner		
11	John M. Hastings		Director	100 Portland Street, Apt J
12	John W. Hastings		Birector	100 Tornana Buoot, Tipe
13				
14	Ellen Zelman	Property Mgr	Director	
15	LIM Zomai	1 topolty lvigi	Director	
16				
17	Jean Andrews	Secretary	Director	MSAD 72
18	Jean Andrews	Beeretary	Brictor	Nation 12
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Year of Report:

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

FINANCIAL SECTION

ne Number	ACCT.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
	(a)	(b)	(c)	(d)	(e)
1		UTILITY PLANT			
2			\perp		
3	101-105	Utility Plant	F-6	4,019,041	2,904
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	1,059,785	1,009
5					
6	l	Net Plant		2,959,256	1,894
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8		Other Plant Adj. (Specify)			
9					
10					
11		Total Net Utility Plant		2,959,256	1,894
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	
24					
25		Total Other Property & Investments	_	0	
26		CURRENT AND ACCRUED ACCETS			
27 28		CURRENT AND ACCRUED ASSETS			
29	101			20.220	200
30	131	Cash	F.0	20,328	200
31	132	Special Deposits	F-8	0	
32	134	Working Funds			
33	135 141-144	Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated Provision			
34	141-144	for Uncollectible Accounts	F-10	82,804	7/
35	145	Accounts Receivable from Associated Companies	F-10 F-11	82,804	76
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	41,137	38
38	162	Prepayments	F-12 F-13	(11,304)	41
39	171	Accrued Interest and Dividends Receivable	1-15	(11,504)	41
40	174	Misc. Current and Accrued Assets	F-12	0	
41	.,,	TABLE BIT TENT WORLD	1 · · · · ·		
42		Total Current and Accrued Assets		132,965	357
43			1	102,500	
44	181-190	DEFERRED DEBITS	F-13		
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		3,092,221	2,251
					-

ine Number	ACCT.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
1	(a)	(b)	(c)	(d)	(e)
2	201	EQUITY CAPITAL	F-16	96,000	96,
3	201	Common Stock Issued	F-16	90,000	90,1
4	204	Preferred Stock Issued	r-10		
5	211	Other Paid-In Capital			
6	212	Discount on Capital Stock			
7	213	Capital Stock Expense	3		
8	214	Appropriated Retained Earnings	3	1,179,522	1,042,
	215	Unappropriated Retained Earnings		-5,000	-5,
9	216	Reacquired Capital Stock		-5,000	-5,
10	218	Proprietary Capital (Proprietorship and Partnership Only)		1 070 522	1 122
11		Total Equity Capital		1,270,522	1,133,
12		LONG-TERM DEBT	D 45	501.041	
13	221	Bonds	F-17	591,041	664,
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17	601.041	
16		Total Long-Term Debt	1	591,041	664
17		CURRENT AND ACCRUED LIABILITIES			_
18	231	Accounts Payable		783,526	7
19	232	Notes Payable	F-15		
20	233	Accounts Payable to Associated Companies	F-15 F-15		
21	234	Notes Payable to Associated Companies	r-15		
22	235	Customer Deposits	-		
23	236	Accrued Taxes	F-18	29,848	71
24	237	Accrued Interest	F-19	5,401	3
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt	-		
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	138,407	87
29		Total Current and Accrued Liabilities		957,182	170
30		DEFERRED CREDITS	1		
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits		1,650	1
35		Total Deferred Credits		1,650	1
36	261-265	OPERATING RESERVES	F-21		
37		CONTRIBUTIONS IN AID OF CONSTRUCTION	1		
38	271	Contributions In Aid Of Construction	F-21	494,197	493
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	228,048	219
40		Total Net C.I.A.C	F-21	266,149	273
41		ACCUMULATED DEFERRED INCOME TAXES			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other		5,677	7
45		Total Accumulated Deferred Income Taxes		5,677	7
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		3,092,221	2,251

Utility Name:	FRYEBURG WATER COMPANY	Year of Report:	December 31, 2020
	NOTES TO THE BALANCE SHE	ET	
	The space below is provided for important notes regarding	the balance sheet.	
			1
ľ			
			1

ne Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (c)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	661,530	611,7
3	401	Operating Expenses	W-2	337,301	341,5
4	403	Depreciation Expense	W-4	43,281	43,8
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	57,935	54,8
8	409.1	Income Taxes	F-18	41,722	38,0
9	410,1	Deferred Federal Income Taxes	F-18	0	
10	411.1	Provision for Deferred Income Taxes-Credit	F-18	0	
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
10	1,1=7.	Investment Tax Credits Restored to Operating Income Utility Operating			
12	412.11	Expense	F-18	0	
13		Total Utility Operating Expenses	-	480,239	478,3
14		Utility Operating Income	_	181,291	133,4
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property	_	(2,741)	
17		Total Utility Operating Income		178,550	133,4
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		1,239	2
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		2,394	
21			-		
22	419	Interest and Dividend Income	-		
23	420	Allowance for Funds Used During Construction	-		
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses			
26		Total Other Income and Deductions		(1,155)	2
27		TAXES APPLICABLE TO OTHER INCOME		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	THE STATE OF STATES
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412,3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income		0	
35		INTEREST EXPENSE			
36	427	Interest Expense	F-17	26,097	27,4
37	428	Amortization of Debt Discount & Expense	F-14		
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense	l 1	26,097	27,4
40		EXTRAORDINARY ITEMS	i i		
41	433	Extraordinary Income	l f		
42	434	Extraordinary Deductions	i t		
43	409.3	Income Taxes, Extraordinary Items	F-18		
44	409.5	Total Extraordinary Items	' '	0	
45		Total Extraordinary Items	1		III A VALETUI
46		NET INCOME		151,298	106,2

		UTILITY PLANTS	(ACCOUNTS 101-105)		
Line Number	ACCT.		WATER	OTHER	TOTAL
	(a)	(b)	(c)	(d)	(e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	2,911,258		2,911,258
3	102	Utility Plant Leased to Others			
4	103	Property Held for Future Use			
5	104	Utility Plant Purchased or Sold			
6	105	Construction Work in Progress	1,107,783		1,107,783
7					
8		Total Utility Plant	4,019,041	0	4,019,041

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

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

NONE OTHER TOTAL WATER Line (d) Number (a) (b) 9 Acquisition Adjustment (114): 10 11 12 13 14 15 Total Plant Acquisition Adjustments 16 17 18 Accumulated Amortization (115): 19 20 21 22 23 24 25 Total Accumulated Amortization 26 27 Net Acquisition Adjustments

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	1,009,968		1,009,9
2	Credit during year:			
3	Accruals charged to Account 108	48,817		48,8
4	Accruals charged other accounts (specify)			
5	Audit Adjustment	-3,817		-3,8
6				
7	Salvage			
8	Other credits (specify) CIAC Amortization, Other	9,430		9,4
9	Total credits	54,430	0	54,4
10				
11	Debits during year:	Epifeli Section 28 in 198		
12	Book cost of plant retired	4,613		4,6
13	Cost of removal			
14	Other debits (specify)			
15				
16	Total debits	4,613	0	4,6
17				
18	BALANCE END OF YEAR	1,059,785	0	1,059,78
	ACCUMULATED AMORTIZ	ATION (ACCOUNT 110) NON	IE .	
Line Number	ACCUMULATED AMORTIZ. (a)	WATER (b)	OTHER	TOTAL
Line Number		WATER	72	Contract of the Contract of th
100	(a)	WATER	OTHER	Contract of the Contract of th
19 20 21	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	WATER	OTHER	Company of the Contract of the
19 20 21 22	(a) BALANCE FIRST OF YEAR Credits during year:	WATER	OTHER	Contract of the Contract of th
19 20 21 22 23	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	WATER	OTHER	Company of the Contract of the
19 20 21 22 23 24	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify)	WATER (b)	OTHER (e)	Company of the Contract of the
19 20 21 22 23 24 25	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	WATER	OTHER	Contract of the Contract of th
19 20 21 22 23 24 25 26	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits	WATER (b)	OTHER (e)	Company of the Contract of the
19 20 21 22 23 24 25 26 27	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year:	WATER (b)	OTHER (e)	Contract of the Contract of th
19 20 21 22 23 24 25 26 27 28	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired	WATER (b)	OTHER (e)	Contract of the Contract of th
19 20 21 22 23 24 25 26 27 28 29	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year:	WATER (b)	OTHER (e)	Contract of the Contract of th
19 20 21 22 23 24 25 26 27 28 29 30	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired Other debits (specify)	WATER (b)	OTHER (e)	Contract of the Contract of th
19 20 21 22 23 24 25 26 27 28 29 30 31	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired	WATER (b)	OTHER (e)	Contract of the Contract of th
19 20 21 22 23 24 25 26 27 28 29 30	(a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired Other debits (specify)	WATER (b)	OTHER (e)	Contract of the Contract of th

Year of Report: Utility Name: FRYEBURG WATER COMPANY NONUTILITY PROPERTY (Account 121) NONE Report separately each item of property with a book cost of \$25,000 or more included in Acct. 121. Other items may be grouped by classes of property. ENDING YEAR BEGINNING YEAR RETIREMENTS **ADDITIONS** BALANCE Line Number DESCRIPTION BALANCE (d) (e) (a) (b) (c) 2 3 6 8 10 11 12 13 14 15 **Total Nonutility Property** SPECIAL DEPOSITS (ACCOUNT 132) Report hereunder all special deposits carried in Account 132. YEAR END BOOK **DESCRIPTION OF SPECIAL DEPOSITS** NONE COST Line Number (b) 16 SPECIAL DEPOSITS (Acct. 132): 17 18 19 20 21 22 23 Total Special Deposits

INVESTMENTS AND SPECIAL FUNDS (Acets. 123-127)

NONE

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

INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

1 - 10 - 0		Par Value held	Book Value	Di	vidends or Interest	Date of
Line Number	Description of Investment		at close of year	Rate	Amt. Credited to Income	Maturity
	(a)	(b)	(c)	(d)	(e)	(1)
1		10.00				
2				0.00		
3				3.565	market at 1811 and	
4						
5		- N. S.	2 A T A . A		ASSESSMENT STORY	
6	Totals		0			
1 - 8 1						E. M. V.

UTILITY INVESTMENTS (ACCOUNT 124)

NONE

		Par Value held	Book Value	Dividends or Interest		Date of
Line Number	Description of Investment	at close of year	at close of year	Rate	Amt. Credited to Income	Maturity
	(a)	(b)	(c)	(d)	(e)	(f)
7						
8						
9						
10						
11						
12	Totals		0			I PERMIT

OTHER INVESTMENTS (ACCOUNT 125)

NONE

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

		INVES	TMENTS AND SPEC	CIAL FUNDS (Accts. 123-127) contin	nued.			
			OTHER SE	PECIAL FUNDS (A	cet. 127)				
Line Number	Purpose of Fund (a)	Name of Securities in Fund (b)	Trustee of Fund	(d)	Balance in fund beginning of period (e)		Fund during Period Income from Investment of Func (g)	Withdrawals from fund (b)	Balance in fund a close of year (i)
1	Sinking Funds							11	
2									
3									
4			-						
5									
6				-					
7	Totals				(0	0	0	

ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144) Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually. Description TOTAL Line Number (a) (b) ACCOUNTS RECEIVABLE: 2 3 Customer Accounts Receivable (Acct. 141): Water 82,699 5 Other 3,105 6 7 Total Customer Accounts Receivable 85,804 8 OTHER ACCOUNTS RECEIVABLE (Acct. 142): 10 11 12 13 14 15 Total Other Accounts Receivable 16 17 NOTES RECEIVABLE (Acct. 144): 18 19 20 21 22 23 24 Total Notes Receivable 25 26 Total Accounts and Notes Receivable 85,804 27 28 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143): 29 30 Balance first of year 3,000 3,000 31 Add: Provision for uncollectibles for current year 32 Collections of accounts previously written off 33 Utility accounts 34 Others 35 36 Total Additions 37 Deduct accounts written off during year: 38 **Utility Accounts** 39 Other 40 41 42 Total accounts written off 43 44 Balance end of year 3,000 45 46 82,804 Total Accounts and Notes Receivable - Net

ACCOU	NTS RECEIVABLE FROM ASSOCIATED	COMPANIES (Acet 145)	December 31, 20 NONE
Accou	Report each account receivable from associ		
45 RS 7 P. III.			
e Number	DESCRIPTION		TOTAL
	(8)		(b)
2			
3			
4			
5			E, Wayie
6			
7			
8			
9			
10			
			1. 1. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.
11 Total			
Number	Report each note receivable from associal DESCRIPTION	INTEREST RATE	TOTAL
200	(a)	(b)	(d)
12			
13			
			DESCRIPTION OF THE PROPERTY OF
15			
16			
17			
18			
18			
18 19 20			
18 19 20 21			
18 19 20			
18 19 20 21			
18 19 20 21			
18 19 20 21			
18 19 20 21 22 Total			
18 19 20 21 22 Total			
18 19 20 21 22 Total			

MATERIALS AND SUPPLIES

ine Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	41,137		41,137
2				
3	Materials for Construction Purposes			
4				
5	Appliances (Held for Sale)			
6			-	
7				
8				
9				
10				
11				
12	Totals	41,137	0	41,137

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

NONE

ne Number	DESCRIPTION OF ASSET	AMOUNT
ic ivanioci	(a)	(B)
13	Accrued Utility Revenues	
14	Other:	
15		THE RESERVE OF THE PARTY OF THE
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	

PREPAYMENTS (Acct. 162)

	FREI AT IMENTS (ACC. 102)			
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance	1,645		1,645
2	Prepaid Rents			
3	Prepaid Interest			
4	Prepaid Taxes	-13,930		-13,930
5	Other Prepayments (Specify): MRWA 2020 Dues	981		186
6				
7		0		0
8				
9	Total Prepayments	-11,304	0	-11,304

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal	Salvage Credited (c)	Balance at end of year (d)
				D. FERTWARD LIBER	
10	Miscellaneous Deferred Debits (Acct. 186):			CONTRACTOR OF THE PARTY OF	
11				00000000000000000000000000000000000000	
12	Deferred Rate Case Expense (Acct. 186.6)	AND			
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Deferred Tax Asset				
17					
18					
19					
20					
21					
22					
23	-				
24					
25	Total Miscellaneous Deferred Debits				

		UNAMORTI	IZED DEBT	r DISCOU	NT AND EXPENSE	(Acct. 181)		
Line Number	Name of Debt to which discount and	Original amount of discount and	Amortizati		Balance in account at beginning of year	Charges to account during year	extinguished	Balance in account at close of year
Line (valide)	expense relate	expense	From (year)			^	during year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								0
2								
3								
4	-							
5								0
7								
8								0
9								
10								
11								
12								
13								
14								
15	Totals	0	Emilia de la	THE RESE	0	0	0	0
		UNAMORT	IZED PRE	MIUM ON	N DEBT (Acct. 251)	NONE		
	Name of Debt to	Total premium to	Amortizati	on Period	Balance in account at	Credits to account	Premium	Balance in account
Line Number	which premium relates	close of year	From (year)	To (year)	beginning of year	during year	extinguished during year	at close of year
	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>	(g)	(h)
1	(*/	(6)	(6)	(4)	(0)	<u> </u>	(E)	(11)
2				-				0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								Ó
12								0
13								0
14								0
15	Totals	0	2 2 200		0	0	0	0
		EXTRAORDIN		PERTY LO	OSSES (Acct. 182) separately.	NONE		1304 - 40
Line Number			DESCR	IPTION			Т	OTAL
Killer I			(8	1)		128016 25111	1000	(b)
31	Extraordinary Property L	osses (Acct. 182):	10				W. W.	
32			V 15-1	. 24 P.T. 5		All the second	S Vi barrin	
33			81. =11		State of the late			
34								
35								a reprince a
36	Total Extraordinary Prop	erty Losses		70.00				0

NOTES PAYABLE (Accts. 232 and 234)

	(OTHER SPECIAL F	UNDS (Acct. 127) NONE			
		Nominal Date	Date of	IN	TEREST	Principle	
Line Number		of Issue	Maturity	Rate	Frequency of Payment	Amount per Balance Sheet	
	(a)	(b)	(c)	(d)	(e)	(f)	
1 2	Account 232-Notes Payable						
3							
4							
5 6							
7							
8							
9	Totals Account 232		P. 1-451 31			0	
10	Account 234-Notes Payable to						
11	Associated Companies						
12							
13							
14							
15							
16							
17							
18							
19	Totals Account 234					0	

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233) NONE

Report each account payable separately.

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

CAPITAL STOCK (Acct. 201 & 204) A.-With Par Value

For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Lin	Class of Stock	No. of shares specified in Articles of	Par value	Authorized	by P.U.C.	Par value issued	Cash received as consideration for	Cash value of other property acquired or services received as	Amount nominally outstanding at
No		Incorporation	per share	No. of shares	Par value	at close of year	issue	consideration for issue	close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	Common	960	100	960	96,000	96,000			
3									
4									
5									
6	Preferred								
7									
8									
9									
10	Receipts outstanding								
11	for installments paid								
12	Total	960	100	960	96,000	96,000			

B.-Without Par Value

ine	No. of Shares specified in Articles of	No. of shares authorized by	Stock Actually Outstanding		Cash Value of other property acquired or services	No, of shares nominally outstanding at close of year	
Class of Stock	Incorporation	P.U.C.	Shares	Cash consideration	received as consideration for issue		
(j)	(k)	(1)	(m)	(n)	(0)	(p)	
13							
14 Common							
15							
16						Z	
17						0	
18						z	
19 Preferred						হ	
20							
21							
22							
23							
24 Receipts outstanding							
25 for installments paid							
26 Total							

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

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

	Name and Description of	Date of Issue	Date of Maturity	Par Value Authorized	Par Value actually outstanding at close of	Cash received as	Cash value of other property acquired or	Interest		
ine lo.					year	consideration for issue	services received as consideration for issue	Rate percent	Due Date	Interest charged to income during year
_	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
-	Bonds									
2										
3										
4										
5										
6										
_	MMBB	December-08	December-23	231,000	52,708	231,000		2,30%	May & Nov	4,29
8										
9	CNB	October-15	October-20	850,000	538,333	850,000		2.65%	Aug & Nov	21,80
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									(50 b); U1 -5a
28										
29										
30	Other Long Term Debt									
31										
32										
33			DRANGE TO THE	1,081,000	591,041	1,081,000				26,09

	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year	71,244	\$7	71,24
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	0		
5	Property Taxes	51,323		51,3
6	Payroll Taxes	0		
7	Other Taxes & Licenses	2,654		2,6
8	Federal Income Taxes	(14,562)		(14,5
9	State Income Taxes	0		
10	Deferred F,I,T	(2,581)		(2,5
11	Deferred S,I,T	0		
12	Deferred Income Taxes - Credit	0		
13	ITC Deferred To Future Periods			
14	ITC Restored To Operating Income	0		
15	Taxes Applicable to Other Income			
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412,2 & .3)			
18	· · · · · · · · · · · · · · · · · · ·			
19	Total Taxes Accrued	36,834	0	36,
20				
21	Taxes Paid During Year:	1		
22	Utility Regulatory Assessment Fees			
23	Property Taxes	51,323		51,3
24	Payroll Taxes	0		
25	Other Taxes & Licenses	2,609		2,6
26	Federal Income Taxes	24,298		24,2
27	State Income Taxes	0		,
28	Deferred F.I.T	0		
29	Deferred S.I.T	0		
30	Deferred Income Taxes - Credit	0		
31	ITC Deferred To Future Periods			
32	ITC Restored To Operating Income	0		
33	Taxes Applicable to Other Income			
34	(Accts. 408.2, 409.2 & .3, 410.2,	1		
35	411.2, 412.2 & .3)	1		
36	711.2, 712.2 66 .53			
37	Total Taxes Paid	78,230	0	78,2
	Total Taxos Fata	10,220		, 0,2
38				

ACCRUED INTEREST (Acct. 237)

		Balance at	INTEREST A	secrued during Year	Interest Paid During	Balance End of
Line Number		Beginning of Year	Acct. Debit	Amount	Year	Year
	(a)	(b)	(c)	(d)	(e)	(f)
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:	2.5(5)	40.7	24,007	24.462	5 401
4		3,767	427	26,097	24,463	5,401
5 6		_	-			
7						
8						
9	Total Account No. 237.1	3,767		26,097	24,463	5,401
10						
11	Account No. 237.2 -					
12	Accrued Interest on				1	
13	Other Liabilities:					
14	Only Buomites,					
15						
16						
17						
18		1				
19	Total Account No. 237.2	0	-	0	0	(
20						
21	Total Account No. 237	3,767		26,097	24,463	5,401

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

	Description of Case (Docket No.)	Expense Incurred During	Amount Transferred to	Charged Off Du	ring Year
Line Number	Description of Case (Docket No.)	Year	Acct. No. 186.6	Acct.	Amount
	(a)	(b)	(c)	(d)	(e)
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

NONE

Line Number	Description	Balance End of Year
	(a)	(b)
1	Advance Billing and Payments	
2	Other:	
3		
4	Payable to Maine Water	17,260
5	Advanced Revenue	44,479
6	Advanced Fire Revenue	26,305
7	Retainage	50,363
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	138,407

ADVANCES FOR CONSTRUCTION (Acet. 252) NO

NONE

		Balance Beginning		Debits		Balance End
umber	Name of Payor	of Year	Acct. Debit	Amount	Credits	Year
	(a)	(b)	(c)	(d)	(e)	(f)
100					No.	
			0.0			
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1.00		. All 10 10 - Land 10 10 10 10 10 10 10 10 10 10 10 10 10				Maria a
Total		0		0		0
1 1 2 5		1211				

Acct. 263-Pominiona & Benefitin Reserve 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		OPERA	TING RESERVES (Acct. 2	261-265) NONE		
Acet. 267-Property insurance Reserve	Line Number			Additions	Withdrawals	
Acct. 262-Injuries & Danniges Reserve		(a)	(b)	(c)	(d)	(e)
Acct. 263-Neincellaneous Operating Reserves	11	Acct, 261-Property Insurance Reserve				
Acc. 265-Miscellarsour Operating Reserves	2	Acct. 262-Injuries & Damages Reserve				0
Contraction	3	Acct. 263-Pensions & Benefits Reserve				
CONTRIBUTIONS IN AID OF CONSTRUCTION (Acet. 271) Total	4	Acct. 265-Miscellaneous Operating Reserves				
Total	5	Other				0
	6					
Total	7					
Total	8					
CONTRIBUTIONS IN AID OF CONSTRUCTION (Acet. 271)	9					
Line Number Real Property Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100	10	Total	0	0	0	0
Line Number Real Property Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100						
Line Number (a) COST 1 Balance First of year 493,097 2 Add credits during year: 5 3 Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100 4 5 Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100 6 Total Credits 1,100 7 See Accumulated Amortization 228,048 10 United Cast Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100 8 Balance end of year 1,100 9 Less Accumulated Amortization 228,048 10 Line Number Net CIAC 266,149 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR Line Number Description of Charge Number of Connection Water 12 13 14 New 1" Service - Maple Street 1 500 15 New 1" Service - 10 Jockey Club Lane 1 600 16 16 17 17 18 18 19 19 19 19 19 19		CONTRIBL	TIONS IN AID OF CONS	TRUCTION (Acct. 271)		
Canal Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100						
1	Line Number		(-)			
Add credits during year:	1					
Contributions received from System Development, Main Extension and Customer Connection Charges (see below) 1,100						493,097
A	1					1.100
Total Credits		Contributions received from System Development, Mai	1,100			
Total Credits						
Residual content Residual co		2		1 100		
Balance end of year 494,197		Total Credits				1,100
		Balance and of year				404 107
Net Clac 266,149						
The Number Contributions in Aid of Construction received from system development Charges and Main extension Charges Received during the year		Ess recumulated runortization				220,040
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR 12		AT . CYAC				266 149
Line Number Description of Charge Number of Connections Water	11	Net CIAC				200,147
Line Number Description of Charge Number of Connections Water	ADDITIONS	TO CONTRIBUTIONS IN AID OF CONSTRUCTE	ON DECEIVED FROM ST	STEM DEVELOPMENT	CHARGES AND MAIN	EXTENSION CHARGES
12	ADDITIONS	TO CONTRIBUTIONS IN AID OF CONSTRUCTS				
13 14	Line Number	Description	ı of Charge		Number of Connections	Water
14 New 1" Service - Maple Street I 500 15 New 1" Service - 10 Jockey Club Lane I 600 16 I I I 17 I I I 18 I I I 19 I I I 20 I I I 21 I I I 22 I I I	12					
15 New 1" Service - 10 Jockey Club Lane 1 600 16 17 18 19 20 21 22	13					
16	14	New 1" Service	e - Maple Street			500
17 18 19 20 21 22	15	New 1" Service - 1	0 Jockey Club Lane		11	600
18 19 20 21 22	16					
19 20 21 22	17					
20 21 22	18					
21 22	19					
22	20					
	21					
Total Credits from System Development, Main Extension Charges 1,100	22					
	23	Total Credits from System Development, Main Extension	on Charges			1,100

(Utility

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

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

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

ne Number		Ref.	Amount
1	(a)	(b)	(c)
2	Net income for the year Reconciling items for the year:		151,298
3	Taxable income not reported on books:		
4	Contributions in Aid of Construction		1,100
5	CIAC Amortization		(8,74
6	CIAC Amortization		(0,74
7			
8			
9			
	Deductions are add as best and deducted for setum.		
10 11	Deductions recorded on books not deducted for return:		20.77
	Federal Income Tax		39,77
12 13	D.C. LIT		(2.5)
	Deferred Taxes		(2,58
14	Tr. D. de		
15 16	Tax Penalty		
17			
18	Income recorded on books not included in return:		
19			
20	Investment Tax Credit Restores		(30
21	Deferred Taxes		(1,82
22 23			
24 25 26 27	Deduction on return not charged against book income:		
			10.66
28 29	Depreciation		10,66
30	Refinancing costs amortization		
31			
32	Federal tax net income		189,40
33			105,10
34	Computation of tax:		
	Federal Tax Net Income 189,400		
	Federal Tax Rate 21.00%		
	39,774		
			l
			1
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	I		1

POLITICAL ACTIVITIES, INSTITUTIONAL ADVERTISING, PROMOTIONAL ADVERTISING AND PROMOTIONAL

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

INSIDER TRANSACTIONS

35-A M.R.S.A. §709(3), Insider Transactions, requires that utilities submit to the commission with its annual report a report of insider transactions requiring review and approval under subsection 2. Subsection 2 states:

2. Approval and disclosure of insider transactions. An insider transaction shall be specifically reviewed and approved by the public utility's board of directors or trustees, provided that when an insider transaction is part of a series of related transactions involving the same insider, approval of each separate transaction is not required so long as the public utility's board of directors or trustees has reviewed and approved each series of related transactions and the terms and conditions under which the transactions may take place. The minutes of the meeting at which approval is given shall indicate the nature of the transaction or transactions, that the review was undertaken and approval given and the names of individual directors or trustees who voted to approve or disapprove the transaction or transactions. In the case of negative votes, a brief statement of each dissenting director's or trustee's reason for voting to disapprove the proposed insider transaction or transactions shall be included in the minutes if its inclusion is requested by the dissenting director or trustee.

Transaction Description	Annual Amount
*	

Accounting for Pension and Post-Retirement Benefits					
oth GAAP and GASB have specific requirements for the accounting for Pension and Post-Retirement Benefits. In the face below the utility should summarize how it accounts for pensions and post retirement benefits (pay as you go, accrual) and any changes in that accounting during the last calendar year. In addition, the utility should list all accounts that it seed to record these costs during the calendar year.					
Description of Aggresting for Dangian and Doot Patingment Danglito:					
Description of Accounting for Pension and Post-Retirement Benefits:					
Accounts Charged During Year:	Amount				

WATER OPERATION SECTION

(a) 1 301 2 302 3 303 4 304 5 305	(b) Organization Franchises Land and Land Rights Structures and Improvements	(c) 392,046	(d)	(e)	(0
1 301 2 302 3 303 4 304 5 305	Franchises Land and Land Rights	392.046			(f)
2 302 3 303 4 304 5 305	Franchises Land and Land Rights	392.046			
3 303 4 304 5 305	Land and Land Rights	392.046			
4 304 5 305					392,0
5 305		91,415			91,4
57	Collecting and Impounding Reservoirs				
6 306	Lake, River and Other Intakes				
7 307	Wells and Springs	195,863			195,8
8 308	Infiltration Galleries and Tunnels				
9 309	Supply Mains				
10 310	Power Generation Equipment				
11 311	Pumping Equipment	118,058			118,05
12 320	Water Treatment Equipment	108,647			108,64
1		531,515			531,5
	Distribution Reservoirs and Standpipes	862,857			862,8
	Transmission and Distribution Mains		5,777		324,9
15 333	Services	319,146			165,9
16 334	Meters and Meter Installations	162,793	3,140	4,613	50,9
17 335	Hydrants	52,749	2,786	4,013	25,0
18 339	Other Plant and Miscellaneous Equipment	25,024			
19 340	Office Furniture and Equipment	6,497			6,4
20 341	Transportation				
21 342	Stores Equipment				20
22 343	Tools, Shop and Garage Equipment	12,711			12,7
23 344	Laboratory Equipment	283			2
24 345	Power Operated Equipment				
25 346	Communication Equipment				
26 347	Miscellaneous Equipment	24,564			24,5
27 348	Other Tangible Plant				
28				0	
29	Total Water Plant	2,904,168	11,703	4,613	2,911,2

Salaries and Wages - Employees	ne Number	NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	PRIOR YEAR (d)	LEFT BLANK
Salaries and Wages - Officers, Directors and Majority Stockholders	1	601	Salaries and Wages - Employees		0	usum r
Contractual Services - Legal Contractual Services - Other Contractual Services - Contractual Services - Other Contractual Services - Contractu	2	603				
5 610 Purchased Water 33,481 34,059 6 615 Purchased Power 33,481 34,059 7 616 Fuel for Power Purchased 23,141 21,852 8 618 Chemicals 23,141 21,852 9 620 Materials and Supplies 19,208 9,545 10 631 Contractual Services - Engineering 7,250 7,075 12 632 Contractual Services - Accounting 7,250 7,075 12 633 Contractual Services - Legal 9,257 0 13 634 Contractual Services - Other 224,555 242,024 14 635 Contractual Services - Other 224,555 242,024 15 641 Rental of Building/Real Property 8,400 8,400 16 642 Rental of Equipment	3		Salaries and Wages - Officers, Directors and Majority Stockholders	0	0	
5 610 Purchased Water 33,481 34,059 6 615 Purchased Power 33,481 34,059 7 616 Fuel for Power Purchased 23,141 21,852 8 618 Chemicals 23,141 21,852 9 620 Materials and Supplies 19,208 9,545 10 631 Contractual Services - Engineering 7,250 7,075 12 632 Contractual Services - Accounting 7,250 7,075 12 633 Contractual Services - Legal 9,257 0 13 634 Contractual Services - Other 224,555 242,024 14 635 Contractual Services - Other 224,555 242,024 15 641 Rental of Building/Real Property 8,400 8,400 16 642 Rental of Equipment 9 0 17 650 Transportation Expenses 0 0 18 656 Insurance - Vehicle 1 1 <	4	604	Employee Pensions and Benefits	0	0	
7 616 Fuel for Power Purchased 8 618 Chemicals 23,141 21,852 9 620 Materials and Supplies 19,208 9,545 10 631 Contractual Services - Engineering 7,250 7,075 11 632 Contractual Services - Accounting 7,250 7,075 12 633 Contractual Services - Legal 9,257 0 13 634 Contractual Services - Management Fees	5	610				
Section Contraction Contraction Contraction Contraction Services - Engineering Contraction Services - Engineering Contraction Services - Accounting Contraction Services - Accounting Contraction Contraction Services - Accounting Contraction Contraction Services - Accounting Contraction Services -	6	615	Purchased Power	33,481	34,059	
9 620 Materials and Supplies 19,208 9,545 10 631 Contractual Services - Engineering	7	616	Fuel for Power Purchased			
Contractual Services - Engineering	8	618	Chemicals	23,141	21,852	
Contractual Services - Engineering	9	620	Materials and Supplies	20.0	9,545	
11	10	631			Total Car South	100
12 633 Contractual Services - Legal 9,257 0 13 634 Contractual Services - Management Fees	11	632		7,250	7,075	The state of the s
Contractual Services - Management Fees Contractual Services - Other 224,555 242,024 15	12	633				THE THE ST
14 635 Contractual Services - Other 224,555 242,024 15 641 Rental of Building/Real Property 8,400 8,400 16 642 Rental of Equipment	13	634				8.79m
15 641 Rental of Building/Real Property 8,400 8,400 16 642 Rental of Equipment 17 650 Transportation Expenses 18 656 Insurance - Vehicle 19 657 Insurance - General Liability 4,932 5,253 20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 0 25 667 Regulatory Commission Expenses - Other 0 6,006 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	14			224,555	242.024	STATE Y
16 642 Rental of Equipment 0 17 650 Transportation Expenses 0 18 656 Insurance - Vehicle 0 19 657 Insurance - General Liability 4,932 5,253 20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	15					
17 650 Transportation Expenses 0 18 656 Insurance - Vehicle 19 657 Insurance - General Liability 4,932 5,253 20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297				3,103		
18 656 Insurance - Vehicle 4,932 5,253 19 657 Insurance - General Liability 4,932 5,253 20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 0 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 0 0 25 667 Regulatory Commission Expenses - Other 0 6,006 0 0 26 670 Bad Debt Expense 0 6,006 0					0	
19 657 Insurance - General Liability 4,932 5,253 20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 27 675 Miscellaneous Expenses 7,077 7,297	18					
20 658 Insurance - Workman's Compensation 0 0 21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 23 666 Regulatory Commission Expenses - Normalization of Rate Case Expense 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	19			4 932	5.253	The William
21 659 Insurance - Other 0 0 22 660 Advertising Expense 0 23 666 Regulatory Commission Expenses - 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	20					
22 660 Advertising Expense 23 666 Regulatory Commission Expenses - 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	21				0	THE STATE OF
23 666 Regulatory Commission Expenses - 0 24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 27 675 Miscellaneous Expenses 7,077 7,297	22			100		
24 Normalization of Rate Case Expense 0 25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297						and the second
25 667 Regulatory Commission Expenses - Other 26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297	1	000		0	100	
26 670 Bad Debt Expense 0 6,006 27 675 Miscellaneous Expenses 7,077 7,297		667		- 1	mala esta de la composición dela composición de la composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición de la composición de la composición dela composición del composición dela composición dela composición dela composición dela composición dela composición dela composici	are en
27 675 Miscellaneous Expenses 7,077 7,297				0	6 006	
				7 077		
28	28			.,,,,,		
Total Water Utility Expenses 337,301 341,511			Total Water Utility Expenses	337 301	341 511	
				1		

WATER OPERATING REVENUES (Acct. 400)

- 1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
- 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
- 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts except that where separate meter readings are added for billing purposes one customer shall be counted for each group of meters so added. If the customer count in the residential service classification includes customers counted more than once because of special services, such as air conditioning, etc. indicate in a footnote the number of such duplicate customers included in the classification.
- 4. Unmetered sales should be included below.

			Operating	Revenues	Thousand G	allons Sold*	
Line No.	ACCT NO.	Account Name	Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	Number of Customers for Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen, Customers					
4							
5							
6							
7							
8	460	Total	0	0			
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	173,415	12,122	37,870	7,441	655
11	461,2	Commercial	48,980	3,002	25,674	9,311	8
12	461,3	Industrial	6,822	506	2,811	467	
13	461.4	Public Authorities	5_840	195	833	486	14
14		Total	235,057	15,825	67,188	17,705	76
15	462.1	Public Fire-Protection Service	105,221	0			
16	462,2	Private Fire-Protection Service	22,749	243			23
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale	154,503	33,700	133,803	20,549	
19	467	Interdepartmental Sales					
20		Total Sales of Water	517,530	49,768	200,991	38,254	79
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	0	o			
24	472	Rents from Water Property	144,000	0			
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	144,000	0	0		
28		Total Operating Revenues	661,530	49,768	200,991	38,254	79

WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

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

ine	Description	Annual Revenues	Amount Subject to Assessmen
1	Total Water Revenues (from W-3 line 28, Column c)	\$661,530	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c) Sales in New Hampshire	\$21,241	
3	Net Subject to Assessment (Line 1 minus Line 2)		\$640,21
			F
			i e

W-3 (a)

ne Number	ACCT, NO.	ACCOUNT NAME	Total Investment	Depreciation Base	Depreciation Rate	Annual Depreciation
	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures and Improvements	91,415		3.0%	1,72
2	305	Collecting and Impounding Reservoirs				
3	306	Lake, River and Other Intakes				
4	307	Wells and Springs	195,863		2,0%	3,91
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Pumping Equipment	118,058		5.0%	
9	320	Water Treatment Equipment	108,647		5.0%	
10	330	Distribution Reservoirs and Standpipes	531,515		1.3%	
11	331	Transmission and Distribution Mains	862,857		1.3%	
12	333	Services	324,923		3.0%	
13	334	Meters and Meter Installations	165,933		4,0%	
14	335	Hydrants	50,922		2.0%	
15	339	Other Plant and Miscellaneous Equipment	25,024		10.0%	
16	340	Office Furniture and Equipment	6,497		12.1%	66
17	341	Transportation Equipment				
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	12,711		7.1%	
20	344	Laboratory Equipment	283		10.0%	
21	345	Power Operated Equipment				
22	346	Communication Equipment			10.004	
23	347	Miscellaneous Equipment	24,564		10.0%	
24	348	Other Tangible Plant				
25		Total Depreciable Water				48,81
26		Plant In Service	2,519,212			40,01
	L	1			Less: CIAC Amortization	(8,62
					Less. CINC /Inottization	40,19
					Add: Audit Adjustment	3,08
					PUC Depreciation	43,28

		ANALYSIS OF E	ENTRIES IN WATER DEF	RECIATION RESERVE		
	ACCT.		RESERVE BALANCE	DEPRECIATION	OTHER	TOTAL CREDITS
Lina Number			AT BEGINNING	ACCRUALS BOOKED	CREDITS	TO RESERVE*
Line Number	NO.	ACCOUNT NAME	OF YEAR	TO RESERVE	TO RESERVE*	(Columns d + e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	304	Structures and Improvements				
2	305	Collecting and Impounding Resourcing				
3		Collecting and Impounding Reservoirs				
4	306	Lake, River and Other Intakes				
5	307	Wells and Springs				
6	308					
7		Infiltration Galleries and Tunnels				
8	309	Supply Mains				
9	310	Power Generation Equipment				
10	311	Pumping Equipment				
11	320	Water Treatment Equipment				
12	330					
13	330	Distribution Reservoirs and Standpipes				
14	331					
15	331	Transmission and Distribution Mains				
16	333	Services				
17	334	Sel vices				
18	334	Meters and Meter Installations				
19	335	Hydrants				
20	339	riyuranıs	-			
21	339	Other Plant and Miscellaneous Equipment				
22	240	OCC. F. vit v. v. I.F. iv. v.				
22	340	Office Furniture and Equipment				
	341	Transportation Equipment				
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment				
26	344	Laboratory Equipment				
27	345	Power Operated Equipment				
28	346	Communication Equipment				
29	347	Miscellaneous Equipment				
30	348	Other Tangible Plant				
31						
32		Total	1,009,968	48,817		48,817
33						
*Specify nature						
Use () to denote	e reversal ent	ries.				

Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (I)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE A' END OF YEAR (columns c + f - column k
1	(8/	(4)				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15 16						
17						
18						
19						
20						
21				l l		
22						
23						
24		-				
25						
26						
27						
28						
29						
30						
31		E 82				
	4,613	0	0	0	4,613	1,054,17
32	1,015			ů,	· .	
32 33	1,013					
	1,013					
	1,013					
	1,013					
	1,013					

EMPLOYEES AND COMPENSATION

ine Number	NATURE OF OCCUPATION	Number of Employees Dec 31	Total Compensation for year	Water Dept.	Other Depts.
	(a)	(b)	(c)	(d)	(e)
1	Superintendents				
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees				
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees				
19	25 Eu				
20	General Office Employees				
21	Accounting Dept				
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28					
29	General Officers				
30					
31	Total Officers and Employees	0	0	0	

sovered by returns in column (e).

	OL A COLET CATION		NUMBER OF CUSTOMER	S
Line No.	CLASSIFICATION	Metered	Unmetered	Total
	(a)	(b)	(c)	(d)
1	Residential	658		658
2	Commercial	89		89
3	Industrial	7		7
4	Governmental	14		14
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	768	0	768

Utility Name: FRYEBURG WATER COMPANY

SOURCE OF SURFACE WATER SUPPLY

	Name and Location	Area of Watershed	Storage Capacity	Est. Daily Yield in Dry	Draft During Year		
Line No.	of Reservoir (a)	Sq. MI (b)	in Thousand Gal. (c)	Year in Thousand Gal. (d)	Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Ga (f)	
1							
2							
3	Maria Cara Cara Cara Cara Cara Cara Cara		THE STATE OF THE S				
4							
5							
6							
7						ALL REPORTS	
8	2800 1 27 1 27 1 1						
9							
10							
11			ر في نيسا في آن ال				
12							
13							
14	A CONTRACTOR OF THE PARTY OF TH						
15							
16					na Priving novel 4 E.		
17							
18	The second second		" . " . " L				
19	No. of the last of					الرج الأراحي بالأراج	
20							

December 31, 2020

	Se	OURCE OF GROU	UNDWATER SUPP	LY		
Line Number	Description of Source	Open or	Depth*	Diameter	Yield in Gallons per day	Pumping Method*
Line Number	(a)	Covered	(b)	(c)	(d)	(e)
1	Springs					
2						
3						
4						
5						
6	Shallow Wells (100 feet or less)					
7						
8	#I Gravel Packed Well		70'	16"	504,000	Deep Well Pump
9	#2 Gravel Packed Well		80'	16"	648,000	Deep Well Pump
10	#3 Gravel Packed Well		100'	16"	705,600	Deep Well Pump
11						
12	Deep Wells (over 100 feet, specify if artesian)					
13						
14						
15						
16						
17						
18	Infiltration Galleries or collecting walls					
19						
20						
21						
22						
23						

^{*}For infiltration galleries, state length in feet instead of depth, under column (b)

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

2. In column (f) indicate whether zone is high pressure, low pressure or other characteristics.

	Location	Classification	Open or	Capacity in	Maximum Number of	Service Zone
Line Number	(city, village or town)	(earth, steel, concrete, etc).	Covered	thousand gallons	Day's Supply	Supplied
	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	Fryeburg	Concrete	Covered	500,000		Elec. System
3						
4	Fryeburg	Concrete	Covered	300,000		Elec. System
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

^{**} Direct suction, air-lift or deepwell pump

^{1.} Show the requested information concerning structures employed for storage of water in connection with the distribution system.

Total Distribution 127,217 0 4,260 0 126,217

Adjustments in column f pertain to ongoing improvements to GIS database management.

FIRE HYDRANTS

1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection

2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes.

=		Size of Hydrant	Diameter of			Number of Hy	drants in Service		
Line Number		(valve opening)	Plugs to Main	At Beginni	ng of Year	Added	Retired	At End	of Year
Line Number	Location	inches	inches	Company Owned	Not Co. Owned	during year	during year	Company Owned	Not Co, Owned
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Public Fire Protection			77				77	
2									
3	Private Fire Protection				9		}		9
4									
5									
6									
7									
8									
9									
10									
11									
12									
	Total			77	9	0	0	77	9

SERVICE PIPES

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

Diameter, in. (a) d by Respondent	Number at Beginning of Year (b)	(c)	Year (d)	Total (e)	Active (f)	Inactive (g)
	(b)	(¢)	(d)	(e)	(f)	(g)
d by Respondent			<i>2009</i>			
	848	Control of the Contro		848	789	59
d by Consumers			in in the second			
	-					
d	by Consumers					

December 31, 2020

CONSUMER'S METERS

			Number of M	leters in Service	Number in	Number	Number	
Line Number	Size, in.	Beginning Year	Installed During Year	Removed During Year	End of Year	Stock at End of Year	Purchased During Year	Condemned or Sold during Yea (h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Owned by Respondent	9331/11/11/1		15 (15 (15 (15 (15 (15 (15 (15 (15 (15 (
2								
3	5/8	685			685	685	75	48
4	3/4	12			12	12	7	2
5	1	18			18	18	6	4
6	I 1/2	14			14	14	4	6
7	2	16			16	16	5	5
8	4	0			0	0		
9	6	2			2	2		
10	-							
11								
12								
13								
14								
15								
16								
17	Total	747	0	0	747	747	97	65
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

1. Show quantities of water produced and purchased and the quantities delivered to consumers and lost or unaccounted for during the year. Where estimates are used, the basis thereof should be set forth in a footnote.

Line Number	Month		Groundw	rater	Surface	e Water	
		Purchased	By Pumping	By Gravity	By Pumping	By Gravity	
	(a)	(b)	(c)	(d)	(e)	(f)	
1	January		4,990				
2	February		4,458				
3	March		4,397				
4	April		4,404				
5	May		8,938				
6	June		17,332				
7	July		13,388				
8	August		14,440				
9	September		10,309				
10	October		6,577				
11	November		5,275				
12	December		4,622				
13	Totals	0	99,130	0	0		
14						THOUSAND GALLON	
15	Total PRODUCTION WATER	3				99,1	
16							
17	Total REVENUE WATER (Pa	nge W-3, line 20, col. e) or				67,1	
18	,						
19	Balance as NON-REVENUE V	WATER	State Percentage:	32.22%		31,9	
20							
21	Description and estimated co	nsumption of Non-Revenu	e Water				
22	Utility Usage-at source/treatme					5	
23	Utility Usage-flushing hydrants		nber flushed:	94		I	
24	Utility Usage-bleeders	7 - 6 - 7 - 7					
25	Utility Usage-meter bench	Nur	nber meters tested:	0			
26	Utility Usage-other purposes (s						
27	Flushing new water line	7				4	
28	Transming now water mile						
29							
30	Fire Protection	Numi	per of hydrant-using fires:	1 1			
31	Main Breaks		per of breaks:	3		1,2	
32	Service Line losses before mete		ber of cases:	3		.,_	
33	Other Non-Revenue uses/losse		ou or cases.				
34	Other Mon-Revenue uses/10ssc	s (specify).					
35							
36	Total According to Many Water (Line 22 decouple) in a 26						
37	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)						
38	Unaccounted for Water						
39	Total Non-Revenue Water (Lines 36 plus Line 37)						
	Powers DEM AND Date	Quantity (mgd)	Data				
40	System DEMAND Data Average Daily Demand:	0,27	Date				
40	Maximum Day Demand:	0,27	9/10/2020				
41		U.5	8/19/2020				
41 42							
41 42 43	Peak Hour Demand:				. 10	. 0.11	
41 42	Peak Hour Demand:	n-revenue water is water that	was produced and used but did no	t produce water revenues; una	ccounted for water is a subs	set of this.	
41 42 43	Peak Hour Demand:	a-revenue water is water that	was produced and used but did no	t produce water revenues; una	ccounted for water is a subs	set of this.	

W-12

28

3

1. This page must be filled out by any water utility that are charging an Infrastructure Surcharge

NONE % Difference (if difference exceeds Amount Collected from Rate Class **Expected Surcharge Collection** \$ Difference Line 20%, provide Surcharge explanation below) No. (a) (b) (c) (d) (e) 1 2 Public Fire Protection 0.00% 3 Private Fire Protection 0.00% 4 Residential 0.00% 5 Commercial 0.00% 6 Industrial 0.00% 7 Public Authorities 0.00% 8 Other 0.00% 9 Total 0.00% 10 11 Explanation of Differences Greater than 20% 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27

Capital Reserve Account Summary

1. This page must be filled out by any water utility that have placed rates into effect that include funding for a Capital Reserve

NONE

Line No.	Beginning Balance (a)	Additions to Account (b)	Deduction from Account	Ending Balance
1				
2				
3				
4				
5				

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

SYSTEM INFRASTRUCTURE ASSESSMENT REPORT - UPDATE

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

		NONE							
Line No.	Project Name	Total Cost from Previous Year	% Complete	Actual Cost	Cost Index (most recent update)	Percent Increase/Decrease	Revised Cost to Complete	Revised Total Cost	Number of Customers for Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)
1									
2									
3									
4									
5									
6									
7									
8									
9									
≤ 10									
Σ ω 11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
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25									
26									
27									
28									