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|---------------------------------------|---|
|                                       |   |
|                                       | <b>ANNUAL REPORT</b>  |
| 1                                     | For Water Utilities   |
|                                       | OF  |
| Name                                  | FRYEBURG WATER COMPANY                                      |
| Address                               | c/o Maine Water, 93 Industrial Park Road, Saco, Maine 04072 |
| ~1447633                              | to mame mater, 75 multinal I ark Avau, Saco, Mame 04072     |
|                                       |   |
|                                       | TO THE  |
| DUR                                   | LIC UTILITIES COMMISSION                                    |
| IUD                                   |   |
|                                       | OF THE  |
| ST                                    | TATE OF NEW HAMPSHIRE                                       |
|                                       | FOR THE   |
| YEAR E                                | NDED DECEMBER 31, 2021                                      |
|                                       | ·   |
|                                       |   |
| Signature of Person                   |   |
| responsible for report                | Greg Leighton   |
|                                       | TITLE   |
|                                       | TELEPHONE 800-287-1643                                      |
|                                       | E-MAIL  |
|                                       |   |

# **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 of the utility or the state, whichever amount is lower. Each day a wiolation 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).

# **GENERAL INSTRUCTIONS**

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.

2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).

3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

4. 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.

| Schedule   | Page              | Schedule  | Page   |  |  |  |  |
|--|-------------------|---|--------|--|--|--|--|
| EXECUTIVE SUMMARY  |                   |   |        |  |  |  |  |
| Certification  | E-1               | Compensation of Officers & Directors  | E-6    |  |  |  |  |
| General Information  | E-2,E-3,E-4       | Affiliation of Officers & Directors   | E-7    |  |  |  |  |
| Company Profile  | E-5               | Summary of Statistics   | E-8    |  |  |  |  |
|  | FINANCIAL SECTION |   |        |  |  |  |  |
| Comparative Balance Sheet - Assets and                                 | Pacifi -          | 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   | F-3               | Capital Stock   | F-16   |  |  |  |  |
| Operating Statement  | F-4               | Long Term Debt  | 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                                  | F-6               | Accrued Taxes   | F-18   |  |  |  |  |
| Accumulated Depreciation   | F-7               | Accrued Interest  | F-19   |  |  |  |  |
| Accumulated Amortization   | F-7               | Regulatory Commission Expense   | F-19   |  |  |  |  |
| Nonutility Property  | F-8               | Misc. Current & Accrued Liabilities   | F-20   |  |  |  |  |
| Special Deposits   | F-8               | Advances for Construction   | F-20   |  |  |  |  |
| Investments and Special Funds  | F-9, F-9a         | Operating Reserves  | F-21   |  |  |  |  |
| Accounts and Notes Receivable - Net                                    | F-10              | Contributions in Aid Of Construction  | F-21   |  |  |  |  |
| Accounts Receivable from Associated                                    |                   | Additions to CIAC Received From   |        |  |  |  |  |
| Companies  | F-11              | System Development Charges,   | 100 A. |  |  |  |  |
| Notes Receivable from Associated                                       |                   | & Main Extension Charges  | F-21   |  |  |  |  |
| Companies  | F-11              | Reconciliation of Reported Net  |        |  |  |  |  |
| Materials & Supplies   | F-12              | Income With Taxable Income  |        |  |  |  |  |
| Misc. Current & Accrued Assets   | F-12              | For Federal Income Taxes  | F-22   |  |  |  |  |
| Prepayments<br>Miscellaneous Deferred Debits                           | F-13<br>F-13      | Political Activities, Institutional<br>Advertising, Promotional Advertising |        |  |  |  |  |
| Miscellaneous Deterred Debits<br>Unamortized Debt Discount and Expense | F-13              | and Allowances  | F-23   |  |  |  |  |
| and Unamortized Premium on Debt  | F-14              |   | 1-23   |  |  |  |  |

| Water Utility Plant Accounts         | W-1      | Distribution Reservoirs, Standpipes and Tanks | W-8  |
|--------------------------------------|----------|---|------|
| Water Utility Expense Accounts       | W-2      | Water Treatment                               | W-9  |
| Water Operating Revenues             | W-3      | Transmission & Distribution Mains             | W-9  |
| Basis For Water Depreciation Charges | W-4      | Hydrants                                      | W-10 |
| Analysis of Entries in Water         |          | Service Pipes                                 | W-10 |
| Depreciation Reserve                 | W-5      | Consumers Meters                              | W-11 |
| Employees and Compensation           | W-6      | Water Production & Consumption                | W-12 |
| Classification of Customers          | W-7      | Disconnect & Deposit Regulations              | W-12 |
| Source of Supply                     | W-7, W-8 | 20 25,754                                     |      |

# **EXECUTIVE SUMMARY**

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| State of MAINI   | E  | >                                       |  |
|--|--|---|--|
| County of  | OXFORD   | }                                       | SS   |
| I, the underscored,  | GREG LEIGHTON<br>(Name of owner or officer)  |   | CONTROLLER - MAINE WATER<br>(Title)  |
| of   | FRYEBURG WAT   |   | PANY   |
| Company; that I have ca<br>affairs of said Company<br>before stating the operat<br>contained in the foregoin | regoing return has been prepared, under my direction, f<br>refully examined the same, and declare the same to be<br>in respect to each and every matter and thing therein se<br>ing revenues herein set forth, except those shown in the<br>ng return embrace all of the financial operations of said<br>knowledge, information, and belief. | t complete<br>t forth; and<br>foregoing | e and correct statement of the business and<br>d I further say that no deductions were made<br>accounts; and that the accounts and figures |
|  |  | mer or Office                           |  |
| SUBSCRIBED AND SV  | VORN TO before me  |   |  |
| this   | <u>11th</u>  | day of                                  | March 2022<br>(month, year)  |
|  |  |   | **   |
|  |  |   |  |
|  |  |   |  |

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| T in   | FRYEBURG WATER COMPANY   | Year of Report:   | December 31, 2   |
|--|--|---|--|
| Line<br>umber  | н  | ISTORY OF RESPONDENT  |  |
| 1  |  |   |  |
| 2  | 1. Exact name of Utility filing this report  | Fryeburg Wate   | r Company  |
| 3  |  |   |  |
| 4<br>5   | 2. Location of main office   | 24 Portland St. Suite #1, 1   | Fryeburg, ME 04037   |
| 6  | 3. Is this respondent an individual, partnership, a  | association, corporation or municipality? If partners   | ship, give date of   |
| 7  | partnership and names and addresses of partners  |   |  |
| 8  |  | Corporation   |  |
| 9  |  |   |  |
| 10   |  |   | 10.1   |
| 11<br>12   |  | E 4   |  |
| 12   |  |   |  |
| 14   | 4. Give date when the utility commenced to serv  | e the public. February 26, 1883   |  |
| 15   | •  |   |  |
| 16   |  |   |  |
| 17   | 5. If a corporation, give date of organization and<br>charter, state year, chapter and all amendments.   | government of state under which organized. If org   | anized under legislative   |
| 18<br>19   | charter, state year, chapter and an amendments.  | ·   |  |
| 20   | · · · · · · · · · · · · · · · · · · ·  | P&SL of Maine   |  |
| 21   |  | 1879 CH 177   |  |
| 22   |  | 1883 CH 268   |  |
| 23   | 20.7   | 1917 CH 3   |  |
| 24   |  | 1969 CH 74  |  |
| 25<br>26   |  |   |  |
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| 28   |  |   |  |
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| 29   |  | - 100 V   |  |
|  | under which each was organized, and authori  |   |  |
| 29<br>30<br>31<br>32<br>33<br>34   | under which each was organized, and authori<br>On September 8, 1901, the Company purchased   | ty for consolidation or merger.<br>the Charter of East Conway, New Hampshire Com  |  |
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| Utility Name: 1 | FRYEBURG V | VATER ( | COMPANY |
|-----------------|------------|---------|---------|
|-----------------|------------|---------|---------|

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Year of Report:

| r  | HISTORY OF RESPONDENT  |   |   |                         |  |  |
|--|--|---|---|-------------------------|--|--|
| 9. Sta   | te fully the territory you are authorized  | to serve.   |   |                         |  |  |
|  |  |   |   |                         |  |  |
|  | Fryeburg   | Village, Maine and East Conway, Ne  | w Hampshire   |                         |  |  |
|  |  |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
| _  |  |   |   |                         |  |  |
| 10. Te   | 10. Territory actually being served.   |   |   |                         |  |  |
|  | Fryeburg Village, Maine and East Conway, New Hampshire   |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
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| -  |  | - 10 × 1  |   |                         |  |  |
| 1  |  |   |   |                         |  |  |
| 11. St   | ate fully what business, if any, is being  | conducted other than that of a water  | utility.  |                         |  |  |
|  | Fryeburg Water Company sel   | ls water for resale and collects rent of  | on use of land for loading  | same.                   |  |  |
|  |  |   |   |                         |  |  |
| 12 0   |  | 1 ( . 1   |   |                         |  |  |
|  | ate date of annual meeting, number of s<br>s of stock.   | shares of stock represented at last and   | nual meeting, and voting  | power of several        |  |  |
| 010350   |  | 29-Jul-21   |   |                         |  |  |
|  |  | 883 Shares Represented  |   |                         |  |  |
|  |  | 487 in person and 396 by proxy  | 101000  |                         |  |  |
| -  |  |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
|  |  |   |   |                         |  |  |
| 13 Gi  | we names addresses and holdings of th  | e ten largest stockholdere  |   |                         |  |  |
| 13. Gi   | ve names, addresses and holdings of th   | e ten largest stockholders.   |   |                         |  |  |
| 13. Gi   | ve names, addresses and holdings of th<br>Name   | e ten largest stockholders.<br>Address  | Common Shares<br>held   | Preferred share<br>held |  |  |
|  | Name   | Address   | held  |                         |  |  |
| John N   | Name<br>A. Hastings  | Address<br>Fryeburg, ME   | 137   |                         |  |  |
| John N<br>Thoma  | Name   | Address<br>Fryeburg, ME<br>Casselberry, FL  | held 137 129  |                         |  |  |
| John N<br>Thoma<br>Ellen I   | Name<br>A. Hastings<br>Is W. Hastings  | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL  | 137   |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E   | Name<br>1. Hastings<br>Is W. Hastings<br>1. Zelman   | Address<br>Fryeburg, ME<br>Casselberry, FL  | held 137 129 120  |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donald   | Name A. Hastings Is W. Hastings I. Zelman . Rosenberg  | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO   | held 137 129 120 120  |                         |  |  |
| John M<br>Thoma<br>Ellen I<br>Jane E<br>Donald<br>Georg                                | Name A. Hastings Is W. Hastings I. Zelman Rosenberg I Eastman  | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL   | held 137 129 120 120 50   |                         |  |  |
| John M<br>Thoma<br>Ellen I<br>Jane E<br>Donald<br>George<br>Alice I                    | Name  A. Hastings Is W. Hastings I. Zelman . Rosenberg I Eastman e C. Weston   | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME   | held 137 129 120 120 50 38  |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donald<br>Georg<br>Alice I<br>Noren            | Name         A. Hastings         is W. Hastings         is W. Hastings         I. Zelman         Rosenberg         1 Eastman         e C. Weston         E. Freeman                                  | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ   | held           137           129           120           50           38           32 |                         |  |  |
| John M<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         is W. Hastings         H. Zelman         Rosenberg         1 Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust                  | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL                      | held  137  129  120  120  50  38  32  32  |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         Is W. Hastings         H. Zelman         Rosenberg         I Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust         a Hanson | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL<br>Bailey Island, ME | held  137  129  120  120  50  38  32  32  32  32                                      |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         Is W. Hastings         H. Zelman         Rosenberg         I Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust         a Hanson | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL<br>Bailey Island, ME | held  137  129  120  120  50  38  32  32  32  32                                      |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         Is W. Hastings         H. Zelman         Rosenberg         I Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust         a Hanson | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL<br>Bailey Island, ME | held  137  129  120  120  50  38  32  32  32  32                                      |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         Is W. Hastings         H. Zelman         Rosenberg         I Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust         a Hanson | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL<br>Bailey Island, ME | held  137  129  120  120  50  38  32  32  32  32                                      |                         |  |  |
| John N<br>Thoma<br>Ellen I<br>Jane E<br>Donak<br>George<br>Alice I<br>Norene<br>Andres | Name         A. Hastings         Is W. Hastings         H. Zelman         Rosenberg         I Eastman         e C. Weston         E. Freeman         e M. Hastings, Revocable Trust         a Hanson | Address<br>Fryeburg, ME<br>Casselberry, FL<br>Atamonte Springs, FL<br>Lafayette, CO<br>Venice, FL<br>Fryeburg, ME<br>Titusville, NJ<br>Altamonte Springs, FL<br>Bailey Island, ME | held  137  129  120  120  50  38  32  32  32  32                                      |                         |  |  |

Year of Report:

## December 31, 2021

. . .

| Number                                 | 1. Exact name of Utility  | Fryeburg Water Compa   | nv   |  |  |  |
|--|---|--|--|--|--|--|
| 2                                      | 2. Name and address of person to whom correspondence concerning this report should be addressed |  |  |  |  |  |
| 3                                      | Gregory M Leighton  |  |  |  |  |  |
| 4                                      | Controller - The Maine Water Company  |  |  |  |  |  |
| 5                                      | 93 Industrial Park Road   |  |  |  |  |  |
| 6                                      | Saco, ME 04072  |  |  |  |  |  |
| 7                                      | 3. Telephone 1-800-287-164  | and the second sec | water.com  |  |  |  |
| 8                                      | 4. List below the address of where the utility's books and records are located                  |  |  |  |  |  |
| 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  | g records and operations:  |  |  |  |  |
| 14                                     |   | Horton, McFarland & Veysey, LLC  |  |  |  |  |
| 15                                     |   | P.O. Box 543   |  |  |  |  |
| 16                                     |   | Ellsworth, ME 04605  |  |  |  |  |
| 17                                     |   |  |  |  |  |  |
| 18                                     | 7. Date of original organization of the ut  |  | 24, 1905   |  |  |  |
| 19                                     | 8. List below the names, titles and teleph  | none numbers of each:  |  |  |  |  |
|  |   | OFFICERS   |  |  |  |  |
|  | Name  | Title  | Number   |  |  |  |
|  |   | ······   |  |  |  |  |
| 20                                     |   |  |  |  |  |  |
| 21                                     | George Weston   | President  | 207-935-2567   |  |  |  |
| 22                                     | Peter Hastings  | Treasurer  | 207-935-2004<br>207-925-1163   |  |  |  |
| 23<br>24                               | Jean M. Andrews   | Secretary  | 207-925-1103   |  |  |  |
| 24                                     |   |  |  |  |  |  |
| 26                                     |   |  |  |  |  |  |
| 27                                     |   |  |  |  |  |  |
| 28                                     |   |  |  |  |  |  |
|  |   | DIRECTORS  |  |  |  |  |
|  |   |  |  |  |  |  |
|  | Name  | Title  | Number   |  |  |  |
| 29                                     | Name  | Title  |  |  |  |  |
| 29<br>30                               | Name<br>Thomas Hastings   | Title<br>Director  | 407-834-0191   |  |  |  |
|  |   |  |  |  |  |  |
| 30                                     | Thomas Hastings   | Director   | 407-834-0191   |  |  |  |
| 30<br>31                               | Thomas Hastings<br>George Weston  | Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004                 |  |  |  |
| 30<br>31<br>32<br>33<br>34             | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35       | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings                          | Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004                 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35       | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |
| 30<br>31<br>32<br>33<br>34<br>35<br>36 | Thomas Hastings<br>George Weston<br>John M. Hastings<br>Peter Hastings<br>Ellen Zelman          | Director<br>Director<br>Director<br>Director<br>Director<br>Director   | 407-834-0191<br>207-935-2567<br>207-935-2010<br>207-935-2004<br>407-862-6714 |  |  |  |

Year of Report:

# 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 Ox ford 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.

In January 2022, the interim loan was replaced with permanent financing of \$1,261,723 to reflect actual final costs of the project

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|  |   | COMPENSATION C   | <b>OF OFFICERS</b>  |  |
|--|---|--|---|--|
| Line Number  | Name  |  | Title   | Officer's Salary (\$)  |
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| 21<br>22   |   |  |   |  |
| 22   |   | PENSATION OF DIRI  |   |  |
| 22<br>For each direct<br>director/trustee  | COM<br>or listed on page E-4 list the number<br>from the respondent.<br>Name  |  | d by each director/trustee and  | the compensation received as a   |
| 22<br>For each direct<br>director/trustee  | or listed on page E-4 list the number<br>from the respondent.   | or director/meetings attende   | d by each director/trustee and  | ·····  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23   | or listed on page E-4 list the number<br>from the respondent.<br>Name   | or director/meetings attende   | d by each director/trustee and<br>Number of<br>Meetings Attended  | Officer's Salary (\$)  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24   | or listed on page E-4 list the number<br>from the respondent.   | or director/meetings attende   | d by each director/trustee and  | ·····  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings  | or director/meetings attende   | d by each director/trustee and Number of Meetings Attended 2  | Officer's Salary (\$)<br>100   |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26   | or listed on page E-4 list the number<br>from the respondent.<br>Name   | or director/meetings attende   | d by each director/trustee and<br>Number of<br>Meetings Attended  | Officer's Salary (\$)  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston  | or director/meetings attende<br>Title Director Director  | d by each director/trustee and Number of Meetings Attended 2 2 2  | <i>Officer's Salary (\$)</i><br>100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings  | or director/meetings attende   | d by each director/trustee and Number of Meetings Attended 2  | Officer's Salary (\$)<br>100   |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings                                    | or director/meetings attende<br>Title Director Director Director Director  | d by each director/trustee and Number of Meetings Attended 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2                                    | Officer's Salary (\$) 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston  | or director/meetings attende<br>Title Director Director  | d by each director/trustee and Number of Meetings Attended 2 2 2  | <i>Officer's Salary (\$)</i><br>100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman                    | or director/meetings attende<br>Title Director Director Director Director Director Director                            | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2           | Officer's Salary (\$) 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings                                    | or director/meetings attende<br>Title Director Director Director Director  | d by each director/trustee and Number of Meetings Attended 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2                                    | Officer's Salary (\$) 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34                                     | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman                    | or director/meetings attende<br>Title Director Director Director Director Director Director                            | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2           | Officer's Salary (\$) 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35                               | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36                         | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37                   | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38             | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39       | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40 | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |
| 22<br>For each direct<br>director/trustee<br>Line Number<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39       | or listed on page E-4 list the number<br>from the respondent.<br>Name<br>Peter G. Hastings<br>George C. Weston<br>John M. Hastings<br>Ellen Zelman<br>Thomas Hastings | or director/meetings attende<br>Title Director Director Director Director Director Director Director Director Director | d by each director/trustee and<br>Number of<br>Meetings Attended<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2<br>2 | Officer's Salary (\$) 100 100 100 100 100 100 100 100  |

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Year of Report:

## AFFILIATION OF OFFICERS AND DIRECTORS

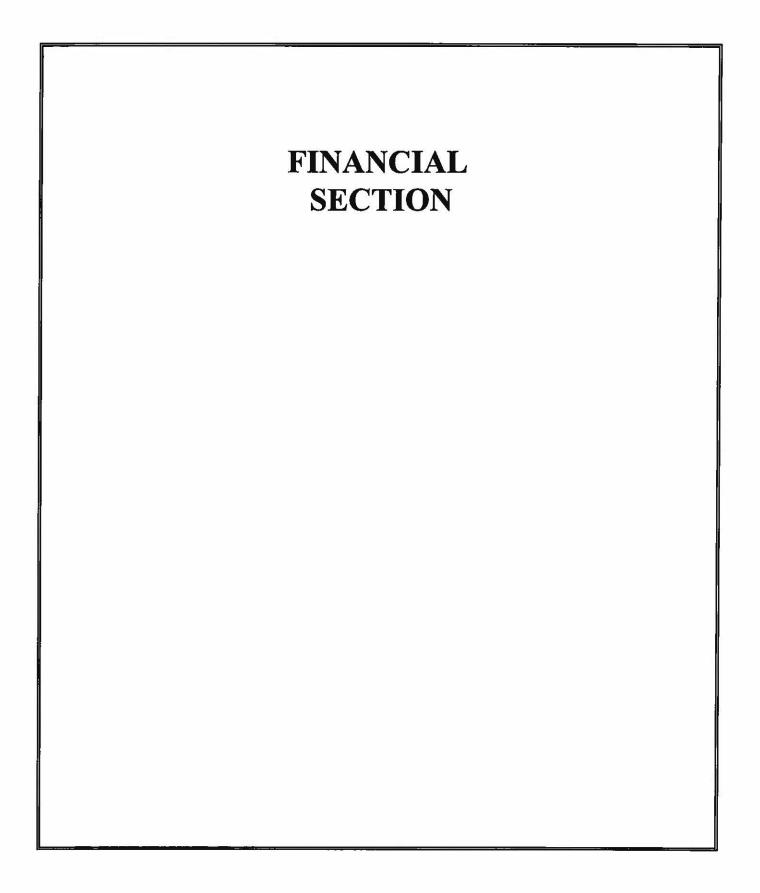
For each of the officials listed on page E-4, list the principal occupation or business affiliation if other than listed on page E-4, and all affiliations or connections with any other business or financial organization, firms, or partnerships. For purposes of this part, official will be considered to 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.

| 1<br>2<br>3<br>4 |                                       |                           |             | Connection                              |
|------------------|---------------------------------------|---------------------------|-------------|---|
| 3                | The man Heathers                      | -                         |             |   |
| -CAN 1           | Thomas Hastings                       | Atty.                     | Director    | State of Florida                        |
|                  |                                       | ╁╼───┦                    | 1 <u></u>   |   |
|                  | Peter G. Hastings                     | - A 10-1                  | Director    |   |
| 6                | recer G. Hastings                     | Atty.                     | Difector    | Hastings Malia Law Office, 376 Main St. |
| 7                |                                       | f P                       |             | Fryeburg                                |
|                  | George C. Weston                      | Farmer/Land               | Director    | 48 River Street, Fryeburg               |
| 9                |                                       | Owner                     | Director    | 48 Kiver Street, Fryeburg               |
| 10               |                                       | Owner                     |             |   |
|                  | John M. Hastings                      |                           | Director    | 100 Partland Street Ant I               |
| 12               | John M. Hastings                      |                           | Director    | 100 Portland Street, Apt J              |
| 13               | 1 and approved 5                      | 1                         |             |   |
|                  | Ellen Zelman                          | Property Mgr              | Director    | 7.2 KB                                  |
| 15               |                                       | Troperty Migi             | Diffetion   |   |
| 16               |                                       | ¦ŀ                        |             |   |
|                  | Jean Andrews                          | Secretary                 | Director    | MSAD 72                                 |
| 18               |                                       | Sourceary                 | Director    |   |
| 19               |                                       |                           |             |   |
| 20               |                                       |                           |             |   |
| 21               |                                       |                           |             |   |
| 22               | · · · · · · · · · · · · · · · · · · · |                           |             |   |
| 23               |                                       |                           |             |   |
| 24               | Culture 1, 111                        |                           | ( <u></u> ) | 1000                                    |
| 25               | 2                                     | 100 million (100 million) |             |   |
| 26               | <i>#10</i>                            |                           |             |   |
| 27               |                                       |                           |             |   |
| 28               |                                       |                           |             |   |
| 29               |                                       |                           |             |   |
| 30               |                                       |                           |             |   |
| 31               |                                       |                           |             |   |
| 32               |                                       |                           |             |   |
| 33               |                                       |                           |             |   |
| 34               |                                       |                           |             |   |
| 35               |                                       |                           |             |   |
| 36               |                                       |                           | -           |   |
| 37               | 100.000                               |                           |             |   |
| 38               | 2001 <b>0 - 1</b>                     |                           |             |   |
| 39               |                                       |                           |             |   |
| 40               |                                       |                           |             | ÷                                       |
| 41               |                                       |                           |             |   |
| 42               |                                       |                           |             |   |
| 43               |                                       |                           |             |   |
| 44               |                                       |                           |             | 657 A) 0 2                              |
| 45               | 2                                     |                           |             |   |
| 46               |                                       |                           | İ           |   |

Year of Report:

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| Number    |  | WATER          |
|-----------|--|----------------|
|           | PLANT (000's omitted)  |                |
| 1<br>2    | L TWALL (AAA 2 AUTRICA)  |                |
| 2         | Plant in Service   |                |
| 3         |  |                |
| 5         | The second state of a first second                                   |                |
| 6         | Plant Acquisition Adjustment Plant Held for Future Use               |                |
| 7         | Materials and Supplies   |                |
| 8         | Less:  |                |
| 9         | Accumulated Depreciation and Accumulated Amortization                | r stere        |
| 10        |  |                |
| 10        | Contribution in Aid of Constructi                                    |                |
| 12        | Net Book Cost  |                |
| 12        |  |                |
| 15        | REVENUES AND EXPENSES (000's omitted)                                |                |
|           | KEYENUES AND EALENSES (000 3 00000)                                  |                |
| 15        | Operating Revenues   |                |
| 16        | Operating Revenues   |                |
| 17        | Description and Amortization Expanse                                 |                |
| 18        | Depreciation and Amortization Expense                                |                |
| 19<br>20  | Taxes Other Than Income  |                |
| _         | Other Operating Expenses   |                |
| 21        |  |                |
| 22<br>23  | Total Operating Expenses   |                |
| 23<br>24  |  |                |
| 24<br>25  | Net Operating Income   |                |
|           |  |                |
| 26        | Other Income   | 1              |
| 27        | Other Income Deductions  |                |
| 28        |  |                |
| 29        | Net Income   |                |
| 30        | Net Income   |                |
| 31        | NUMBERS OF OUCTOMERS   |                |
| 32        | NUMBERS OF CUSTOMERS   | 1              |
| 33        | Bertilentiel - Versile Australia                                     |                |
| 34        | Residential - Yearly Average   |                |
| 35        | Commercial - Yearly Average  |                |
| 36        | Industrial - Yearly Average  |                |
| 37        | Others - Yearly Average  |                |
| 38        | Total  |                |
| 39        |  |                |
| 40        | OTHER STATISTICS   |                |
| 41        | OTHER STATISTICS   |                |
| 42        | Assures Americal Braidential Line                                    |                |
| 43        | Average Annual Residential Use                                       |                |
| 44        |  |                |
| 45        | Average Residential Monthly Bill Gross Plant Investment per Customer |                |
| 46        |  |                |
| <u></u>   |  |                |
| -         |  | <u>1 - 100</u> |
|           |  | <u> </u>       |
| - Labort  |  |                |
|           |  |                |
| - <u></u> |  |                |
|           |  |                |



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| UTILITY PLANT Utility Plant Less: Accumulated Depreciation and Amortization Net Plant Utility Plant Acquisition Adjustments (Net) Other Plant Adj. (Specify) Total Net Utility Plant OTHER PROPERTY AND INVESTMENTS Nonutility Property | F-6<br>F-7   | 4,059,362<br>1,001,121<br>3,058,241<br>0<br>3,058,241  | 4,019,04<br>1,059,78<br>2,959,25   |
|---|--|--|--|
| Less: Accumulated Depreciation and Amortization Net Plant Utility Plant Acquisition Adjustments (Net) Other Plant Adj. (Specify) Total Net Utility Plant OTHER PROPERTY AND INVESTMENTS   | F-7  | 1,001,121<br>3,058,241<br>0  | 1,059,78   |
| Less: Accumulated Depreciation and Amortization Net Plant Utility Plant Acquisition Adjustments (Net) Other Plant Adj. (Specify) Total Net Utility Plant OTHER PROPERTY AND INVESTMENTS   | F-7  | 1,001,121<br>3,058,241<br>0  | 1,059,78   |
| Net Plant<br>Utility Plant Acquisition Adjustments (Net)<br>Other Plant Adj. (Specify)<br>Total Net Utility Plant<br>OTHER PROPERTY AND INVESTMENTS   |  | 3,058,241<br>0   |  |
| Utility Plant Acquisition Adjustments (Net)<br>Other Plant Adj. (Specify)<br>Total Net Utility Plant<br>OTHER PROPERTY AND INVESTMENTS  |  | 0  | 2,959,2:   |
| Utility Plant Acquisition Adjustments (Net)<br>Other Plant Adj. (Specify)<br>Total Net Utility Plant<br>OTHER PROPERTY AND INVESTMENTS  | F-6  | 0  | 2,959,2:   |
| Other Plant Adj. (Specify) Total Net Utility Plant OTHER PROPERTY AND INVESTMENTS   | F-6  |  | r 7.   |
| Total Net Utility Plant OTHER PROPERTY AND INVESTMENTS  |  | 3,058,241  |  |
| OTHER PROPERTY AND INVESTMENTS  |  | 3,058,241  |  |
| OTHER PROPERTY AND INVESTMENTS  |  | 3,058,241  |  |
| OTHER PROPERTY AND INVESTMENTS  | 1  | 3,058,241  |  |
|   |  |  | 2,959,2  |
|   | 1 1  |  |  |
| Nonutility Property   |  |  |  |
| Nonutility Property   | 1. A 1. March 1. Marc |  |  |
|   | F-8  | 0  |  |
| Less: Accumulated Depreciation and Amortization   | -1   |  |  |
|   | 1 1  | 2  |  |
| Net Nonutility Property   | -1  -  | 0  |  |
| 1 10 10 14 14 1990- 1000 14   |  |  |  |
| Investment In Associated Companies  | F-9<br>F-9   | 0  |  |
| Utility Investments   |  | 0  |  |
| Other Investments   | F-9  | 0  | 500  |
| Other Special Funds   | F-9a   | 0  |  |
|   | 1 1  |  |  |
| Total Other Property & Investments  | -1  -  | 0  |  |
| OUDDENT AND ACODUED ASSETS  | 1 1  |  |  |
| CURRENT AND ACCRUED ASSETS  | 1 1  |  |  |
|   | 1 1  | 358,745  | 20,3   |
| Cash<br>Securit Departure   |  | 0  | 20,3.  |
| Special Deposits  |  | V  |  |
| Working Funds   | -1 F   |  |  |
| Temporary Cash Investments<br>Accounts and Notes Receivable, Less Accumulated Provision   | -1  -  |  |  |
| for Uncollectible Accounts  | F-10   | 198,436  | 82,8   |
| Accounts Receivable from Associated Companies   | F-11   | 0  | 02,0   |
| Notes Receivable from Associated Companies  | F-11   | 0  |  |
|   |  | Construction of Construction of Construction   | 41,1   |
|   | _  |  | (11,3  |
|   |  |  |  |
|   | F-12   | 0  |  |
|   | ┥┈┝  |  |  |
| Total Current and Accrued Assets  |  | 608.607  | 132,9  |
| A new Amiliante manifester and the second   | -1 F   |  |  |
| DEFERRED DEBITS   | E-13   |  |  |
|   | & F-14   |  |  |
| TOTAL ASSETS AND OTHER DEBITS   |  | 3,666,848  | 3,092,2  |
| Pro<br>Acc<br><u>M</u><br>DI  | aterial and Supplies<br>epayments<br>crued Interest and Dividends Receivable<br>isc. Current and Accrued Assets<br>stal Current and Accrued Assets<br>EFERRED DEBITS<br>DTAL ASSETS AND OTHER DEBITS   | epayments       F-13         ccrued Interest and Dividends Receivable       F-12         isc. Current and Accrued Assets       F-12         otal Current and Accrued Assets       F-13         EFERRED DEBITS       F-13         & F-14       F-14 | epayments     F-13     11,218       iccrued Interest and Dividends Receivable     F-12     0       isc. Current and Accrued Assets     F-12     0       etal Current and Accrued Assets     608,607       EFERRED DEBITS     F-13       & F-14 |

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Year of Report:

December 31, 2021

| l<br>2<br>3<br>4<br>5<br>6<br>7<br>8 | NO.<br>(a)<br>201<br>204<br>211 | ACCOUNT NAME<br>(b)<br>EQUITY CAPITAL  | PAGE<br>(c) | YEAR END                                | YEAR END |
|--------------------------------------|---------------------------------|--|-------------|---|----------|
| 2<br>3<br>4<br>5<br>6<br>7           | 201<br>204                      |  | (c)         |   |          |
| 2<br>3<br>4<br>5<br>6<br>7           | 204                             | IFOULTLY CAPITAL   |             | (d)                                     | (e)      |
| 3<br>4<br>5<br>6<br>7                | 204                             |  | 514         | 0,000                                   |          |
| 4<br>5<br>6<br>7                     |                                 | Common Stock Issued  | F-16        | 96,000                                  | - 96,    |
| 5<br>6<br>7                          | 211                             | Preferred Stock Issued   | F-16        |   |          |
| 6<br>7                               | 212                             | Other Paid-In Capital Discount on Capital Stock  | -           |   |          |
| 7                                    | 212                             |  | -           |   | 3        |
| 100 C                                | 213                             | Capital Stock Expense Appropriated Retained Earnings                                   | -           |   | <u></u>  |
|                                      | 214                             | Unappropriated Retained Earnings   | -           | 1,288,658                               | 1,179    |
| 9                                    | 215                             | Reacquired Capital Stock   |             | -5,000                                  |          |
| 10                                   | 218                             | Proprietary Capital Stock<br>Proprietary Capital (Proprietorship and Partnership Only) |             | -3,000                                  |          |
| 11                                   | 210                             | Total Equity Capital   | 1           | 1,379,658                               | 1,270    |
| 12                                   |                                 | LONG-TERM DEBT   | 1           | 1,577,050                               | 1,270    |
| 13                                   | 221                             | Bonds  | F-17        | 1,879,545                               | 591,     |
| 14                                   | 223                             | Advances from Associated Companies   | F-17        | 1,017,010                               |          |
| 15                                   | 224                             | Other Long-Term Debt   | F-17        | · · · · · · · · · · · · · · · · · · ·   |          |
| 16                                   | 221                             | Total Long-Term Debt   |             | 1,879,545                               | 591,     |
| 17                                   |                                 | CURRENT AND ACCRUED LIABILITIES  |             |   |          |
| 18                                   | 231                             | Accounts Payable   |             | 4,985                                   | 783,     |
| 19                                   | 232                             | Notes Payable  | F-15        | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 105      |
| 20                                   | 233                             | Accounts Payable to Associated Companies   | F-15        |   | -        |
| 21                                   | 234                             | Notes Payable to Associated Companies  | F-15        |   |          |
| 22                                   | 235                             | Customer Deposits  |             |   |          |
| 23                                   | 236                             | Accrued Taxes  | F-18        | 28,231                                  | 29       |
| 24                                   | 237                             | Accrued Interest   | F-19        | 17,162                                  | 5,       |
| 25                                   | 238                             | Accrued Dividends  |             | -                                       |          |
| 26                                   | 239                             | Matured Long-Term Debt   | 1 1         |   |          |
| 27                                   | 240                             | Matured Interest   |             |   |          |
| 28                                   | 241                             | Miscellaneous Current and Accrued Liabilities  | F-20        | 90,495                                  | 138,     |
| 29                                   |                                 | Total Current and Accrued Liabilities  |             | 140,873                                 | 957,     |
| 30                                   |                                 | DEFERRED CREDITS   |             |   |          |
| 31                                   | 251                             | Unamortized Premium on Debt  | F-14        |   |          |
| 32                                   | 252                             | Advances for Construction  | F-20        |   |          |
| 33                                   | 253                             | Other Deferred Credits   | ] [         |   |          |
| 34                                   | 255                             | Accumulated Deferred Investment Tax Credits  | ] [         | 1,350                                   | 1        |
| 35                                   |                                 | Total Deferred Credits   | ] [         | 1,350                                   | 1        |
| 36                                   | 261-265                         | OPERATING RESERVES   | F-21        |   |          |
| 37                                   |                                 | CONTRIBUTIONS IN AID OF CONSTRUCTION   | ] [         |   |          |
| 38                                   | 271                             | Contributions In Aid Of Construction   | F-21        | 469,370                                 | 494,     |
| 39                                   | 272                             | Accumulated Amortization of Contrib. In Aid of Construction.                           | F-21        | 207,804                                 | 228,     |
| 40                                   |                                 | Total Net C.I.A.C  | F-21        | 261,566                                 | 266,     |
| 41                                   |                                 | ACCUMULATED DEFERRED INCOME TAXES  | 1 1         |   |          |
| 42                                   | 281                             | Accumulated Deferred Income Taxes-Accelerated Depreciation                             |             |   |          |
| 43                                   | 282                             | Accumulated Deferred Income Taxes-Liberalized Depreciation                             |             |   |          |
| 44                                   | 283                             | Accumulated Deferred Income Taxes-Other  |             | 3,856                                   | 5,       |
| 45                                   |                                 | Total Accumulated Deferred Income Taxes  | 1 1         | 3,856                                   | 5,       |
| 46                                   |                                 |  |             |   |          |
| 47                                   |                                 | TOTAL EQUITY CAPITAL AND LIABILITIES   |             | 3,666,848                               | 3,092,   |
|                                      |                                 |  |             |   |          |

Year of Report:

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# NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet.

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| .ine Number | ACCT.<br>NO. | ACCOUNT NAME   | REF.<br>PAGE | CURRENT<br>YEAR END                    | PREVIOUS<br>YEAR END   |
|-------------|--------------|--|--------------|--|--|
|             | (a)          | (b)  | (c)          | (d)                                    | <u>(e)</u>   |
| 1           |              | UTILITY OPERATING INCOME   |              | 同時時間這些時間的                              | 新启行和主义的变体  |
| 2           | 400          | Operating Revenues (should equal W-3 line 28)  | W-3          | 670,428                                | 661,5  |
| 3           | 401          | Operating Expenses   | W-2          | 337,170                                | 337,3  |
| 4           | 403          | Depreciation Expense   | W-4          | 50,382                                 | 43,2   |
| 5           | 406          | Amortization of Utility Plant Acquisition Adjustment   |              |  |  |
| 6           | 407          | Amortization Expense   |              |  |  |
| 7           | 408.1        | Taxes Other Than Income  | F-18         | 88,673                                 | 57,9   |
| 8           | 409.1        | Income Taxes   | F-18         | 35,447                                 | 41,7   |
| 9           | 410.1        | Deferred Federal Income Taxes  | F-18         | 0                                      |  |
| 10          | 411.1        | Provision for Deferred Income Taxes-Credit   | F-18         | 0                                      | <u> </u>   |
| 11          | 412.1        | Investment Tax Credits Deferred to Future Periods  | F-18         |  |  |
| 12          | 412.11       | Investment Tax Credits Restored to Operating Income Utility Operating  | E 10         | Configuration (Configuration)          |  |
| 13          | 412.11       | Expense<br>Total Utility Operating Expenses  | F-18         | 0<br>511,672                           | 480,2  |
| 14          |              | Utility Operating Income   |              | 158,756                                | al Oday All Souther All Southe |
| 15          | 413          | Income From Utility Plant Leased to Others   |              | 138,730                                |  |
| 16          | 414          | Gains (Losses) From Disposition of Utility Property  | 3            |  |  |
| 17          | 717          | Total Utility Operating Income   |              | 160 364                                | . (2,7   |
| 18          |              | OTHER INCOME AND DEDUCTIONS  |              | 158,756                                | 178,5  |
| 19          | 415          |  |              | 242.8323636888                         | REAL PROPERTY AND INCOME.  |
| 20          | 415          | Revenues From Merchandising, Jobbing and Contract Work<br>Costs and Expenses of Merchandising, Jobbing and Contract Work |              |  | 1,2  |
| 21          | 410          | Costs and Expenses of Merchandising, Jobbing and Contract Work   |              |  | 2,3  |
| 22          | 419          | Interest and Dividend Income   |              | 2                                      |  |
| 23          | 420          | Allowance for Funds Used During Construction   |              |  |  |
| 24          | 421          | Nonutility Income  | ſ            |  | 22   |
| 25          | 426          | Miscellaneous Nonutility Expenses  |              | 55.0<br>1949                           |  |
| 26          |              | Total Other Income and Deductions  | ſ            | 0                                      | (1,1   |
| 27          |              | TAXES APPLICABLE TO OTHER INCOME   | [            | 制印刷包括钢钢钢                               | <b>这般的注意在这些问题</b>  |
| 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         |  | 2013   |
| 31          | 411.2        | Provision for Deferred Income Taxes - Credit   | F-18         | 17. O                                  |  |
| 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   | 1            | 0                                      |  |
| 35          |              | INTEREST EXPENSE   |              | 行政局部是使用的编辑。                            | 回城湖,市地市、省  |
| 36          | 427          | Interest Expense   | F-17         | 30,620                                 | 26,0   |
| 37          | 428          | Amortization of Debt Discount & Expense  | F-14         |  |  |
| 38          | 429          | Amortization of Premium on Debt  | F-14         |  |  |
| 39          | 23           | Total Interest Expense   | 1            | 30,620                                 | 26,09  |
| 40          |              | EXTRAORDINARY ITEMS  |              |  | ·私告书 金田 生命   |
| 41          | 433          | Extraordinary Income   |              | and which we can be been a shift which | and the second s |
| 42          | 434          | Extraordinary Deductions   |              |  |  |
| 43          | 409.3        | Income Taxes, Extraordinary Items  | F-18         |  |  |
| 44          | Ĩ            | Total Extraordinary Items  | ſ            | 0                                      |  |
| 45          |              |  | 1            | 是为它在1999年2月18日的第三日。                    | <b>和</b> 这个时间,我们   |
| 46          |              | NET INCOME   | - 1          | 128,136                                | 151,29   |
|             |              | ·······  |              |  |  |
|             |              | 9 No 318 1   |              | ······                                 |  |

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|             | ACCT.           |   |                   |  |                |   |
|-------------|-----------------|---|-------------------|--|----------------|---|
| Line Number | NO.             |   |                   |  |                | AMOUNTS                                 |
|             | (a)             | (b)   |                   |  |                | (c)                                     |
| 1           | 215             | Unappropriated Retained Earnings, 1/01/19 Beginning Balance             |                   | 2  |                | 1,179,522                               |
| 2           |                 |   |                   |  |                |   |
| 3           |                 | Changes to account:   |                   | -  |                |   |
| 4           | 439             | Adjustments to Retained Earnings (requires Commission                   | approval prior to | use):                                    |                |   |
| 5           |                 | Credits   |                   | <del></del>                              |                |   |
| 7           |                 | Rounding  |                   | an a |                | 10                                      |
| 8           |                 | Total Credits Debits  |                   |  |                |   |
| 9           |                 | Debits  | -                 |  |                |   |
| 10          |                 | Total Debits  |                   | <u></u>                                  |                |   |
| 11          |                 |   |                   |  |                | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ |
| 12          | 435             | Balance Transferred from Income (Page F-4, line 46)                     |                   |  |                | 128,13                                  |
| 13          |                 |   |                   |  |                |   |
| 14          | 436             | Appropriation of Retained Earnings:                                     |                   |  |                |   |
| 15          | - 200 (1990) 50 |   |                   |  |                |   |
| 16          |                 |   |                   |  |                |   |
| 17          |                 | Contractual Appropriation of Income (also<br>defined as debt repayment) |                   |  |                |   |
| 18          |                 | Other   |                   |  |                |   |
| 19          |                 | Total Appropriation of Income   |                   |  |                |   |
| 20          |                 |   |                   |  | 10 - 10 - 17 I |   |
| 21          |                 | Dividends Declared:   |                   |  |                |   |
| 22          | 437             | Preferred Stock Dividends Declared                                      |                   |  |                |   |
| 23          |                 |   |                   |  |                |   |
| 24          | 438             | Common Stock Dividends Declared   |                   | 19,000                                   |                |   |
| 25          |                 |   |                   |  |                |   |
| 26          |                 | Total Dividends Declared  |                   |  |                | 19.00                                   |
| 27          |                 | 11  |                   |  |                |   |
| 28<br>29    | 215             | Unappropriated Retained Earnings, 12/31/19 Ending Balance               |                   | -  |                | 1,288,65                                |
| 30          |                 | Appropriated Retained Earnings 1/01/19 Beginning Balance                |                   | 0  |                |   |
| 31          | 214             | (state amount and purpose for each appropriation)                       |                   |  |                |   |
| 32          |                 | Additions to Appropriated Retained Earnings:                            |                   |  |                |   |
| 33          |                 |   |                   |  |                |   |
| 34          |                 | Sinking Fund Reserve  |                   | 14<br>1                                  |                |   |
| 35          | 1               | Funded Debt Retired thru Surplus  |                   |  |                |   |
| 36          |                 |   |                   |  | 10.00          |   |
| 37          |                 |   |                   |  |                |   |
| 38          | 214             | Appropriated Retained Earnings 12/31/19 Ending Balance                  |                   |  |                |   |
|             | ACCT.           |   | BEGINNING         |  |                | ENDING                                  |
|             | NO.             | TITLE   | BALANCE           | ADDITIONS                                | WITHDRAWALS    | BALANCE                                 |
| 39          | 1               |   |                   |  |                |   |
| 40          | 214.2           | Sinking Fund Reserve  |                   |  |                | 19                                      |
| 41          | 214.3           | Funded Debt Retired thru Surplus  |                   |  |                |   |
| 42          | 214.4           | Other   |                   |  |                |   |
| 43          |                 |   |                   | -  |                |   |
| 44<br>44    |                 | Total   | 0                 | 0  | 0              |   |

### Utility Name: FRYEBURG WATER COMPANY Year of Report: December 31, 2021 UTILITY PLANTS (ACCOUNTS 101-105) ACCT. Line Number NO. WATER OTHER TOTAL (a) (b) (c) (d) (e) 1 PLANT ACCOUNTS 2 101 Utility Plant In Service 4,009,773 4,009,773 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 49,589 49,589 7 8 **Total Utility Plant** 4,059,362 0 4,059,362 **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 Line WATER OTHER TOTAL Number (a) **(b)** (c) (đ) 9 Acquisition Adjustment (114): 10 11 12 13 14 15 Total Plant Acquisition Adjustments 16 0 17 18 Accumulated Amortization (115): 19 20 21 22 23 24 25 Total Accumulated Amortization 26 27 Net Acquisition Adjustments

14

19

|  | ACCUMULATED DEPI   |                                  |                   |  |
|--|--|----------------------------------|-------------------|--|
| ine Number   | (a)  | WATER<br>(b)                     | OTHER<br>(c)      | TOTAL<br>(d)   |
| 1  | BALANCE FIRST OF YEAR  | 1,059,785                        |                   | 1,059,7  |
| 2  |  |                                  |                   |  |
| 3  | Credit during year:  | 58,065                           |                   | 58,0   |
|  | Accruals charged to Account 108  |                                  |                   |  |
| 4  | Accruals charged other accounts (specify)  |                                  |                   |  |
| 5  | Audit Adjustment   |                                  |                   |  |
| 6  |  |                                  |                   |  |
| 7  | Salvage  | 7,756                            | <u> </u>          | 7,7  |
| 8  | Other credits (specify) CIAC Amortization, Other   |                                  | 0                 | 65,8   |
| 9  | Total credits  | 65,821                           | 0                 | 05,0   |
| 10   |  | 1 1 H H H = C =                  |                   | the state of the s |
| 11   | Debits during year:  |                                  | 1000              |  |
| 12   | Book cost of plant retired   | 116,802                          |                   | 116,8  |
| 13   | Cost of removal  |                                  |                   |  |
| 14   | Other debits (specify)   | 7,683                            |                   |  |
| 15   |  |                                  |                   |  |
| 16   | Total debits   | 124,485                          | 0                 | 124,4  |
| 17   |  |                                  |                   |  |
| 18   | BALANCE END OF YEAR  | 1,001,121                        | 0                 | 1,001,1  |
|  | ACCUMULATED AMORTIZ  | ATION (ACCOUNT 110) NON<br>WATER | NE<br>OTHER       | TOTAL  |
|  | Charles and the first of the little of the   |                                  |                   | TOTAL<br>(d)   |
|  |  | WATER                            | OTHER             | 21 NOV - 21 NOV - 2000   |
| .ine Number  | (a)  | WATER                            | OTHER             | 21-10-10-11-10-10-10-10-10-10-10-10-10-10  |
| ine Number   | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110  | WATER                            | OTHER             | 21-10-10-11-10-10-10-10-10-10-10-10-10-10  |
| ine Number<br>19<br>20   | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:   | WATER                            | OTHER             | 21-10-10-11-10-10-10-10-10-10-10-10-10-10  |
| ine Number<br>19<br>20<br>21   | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110  | WATER                            | OTHER             | 21 NOV - 21 NOV - 2000   |
| ine Number<br>19<br>20<br>21<br>22   | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110  | WATER                            | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23   | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110  | WATER                            | OTHER             | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24                                     | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110<br>Other credits (specify)   | WATER<br>(b)                     | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25                               | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110<br>Other credits (specify)   | WATER<br>(b)                     | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26                         | (a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits   | WATER<br>(b)                     | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27                   | (a) BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year:   | WATER<br>(b)                     | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28             | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110<br>Other credits (specify)<br>Total credits<br>Debits during year:<br>Book cost of plant retired                           | WATER<br>(b)                     | OTHER<br>(c)<br>0 | (d)  |
| Line Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29      | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110<br>Other credits (specify)<br>Total credits<br>Debits during year:<br>Book cost of plant retired                           | WATER<br>(b)                     | OTHER<br>(c)      | (d)  |
| ine Number<br>19<br>20<br>21<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30 | (a)<br>BALANCE FIRST OF YEAR<br>Credits during year:<br>Accruals charged to Account 110<br>Other credits (specify)<br>Total credits<br>Debits during year:<br>Book cost of plant retired<br>Other debits (specify) | WATER<br>(b)                     | OTHER<br>(c)<br>0 | (d)  |

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| tility Name: | FRYEBURG WATER COMPANY                         |  |                      | Year of Report:              | December 31, 202  |
|--------------|--|--|----------------------|------------------------------|---|
|              | N  | ONUTILITY PROPERTY (Account  | 121) NONE            |                              | 112 III 200   |
|              | Report separately each item of property with a |  |                      | te may be anyuned by alacces | of persents   |
| ine Number   | DESCRIPTION                                    | BEGINNING YEAR<br>BALANCE  | ADDITIONS            | RETIREMENTS                  | ENDING YEAR<br>BALANCE  |
|              | (a)  | (b)  | (c)                  | (d)                          | (e)   |
| 1<br>2       |  |  |                      |                              |   |
| 3            |  |  |                      |                              |   |
| 4            |  |  |                      |                              |   |
| 5            |  |  |                      |                              | 1400  |
| 6            |  |  |                      |                              |   |
| 7            |  |  |                      |                              |   |
| 8            |  |  |                      | 1 3 0 1 TH                   | 1.100 Est N   |
| 9            |  |  |                      |                              |   |
| 10           |  | ing is examined  |                      |                              | Ja la   |
| 11           |  |  |                      |                              |   |
| 12           |  | del 1,3 III  |                      |                              | 1. 3382-36 2.   |
| 13           |  |  |                      |                              |   |
| 14           |  | A DESCRIPTION OF A DESC |                      |                              |   |
| 15           | Total Nonutility Property                      | 0  |                      | 0 0                          |   |
| -            |  | and the second sec   |                      |                              |   |
|              |  | SPECIAL DEPOSITS (ACCO   |                      |                              |   |
| _            | Re   | port hereunder all special deposits car  | ried in Account 132. |                              |   |
| ne Number    | DESCR  | UPTION OF SPECIAL DEPOSITS   | NONE                 |                              | YEAR END BOO<br>COST  |
|              |  | (a)  |                      |                              | (0)   |
| 16<br>17     | SPECIAL DEPOSITS (Acct. 132):                  |  |                      |                              |   |
| 18           |  | 8107   |                      |                              |   |
| 19           |  |  |                      |                              |   |
| 20           |  |  |                      | 1000                         |   |
| 21           |  | 225 m²   |                      |                              |   |
| 22           | -  |  | 1.1.1.1.             | 2000                         |   |
| 23           | Total Special Deposits                         |  |                      |                              |   |
|              |  |  |                      |                              |   |
| 1            |  |  |                      | 1 . THE S                    |   |
| -            |  |  |                      |                              |   |
| -            |  |  |                      |                              |   |
| <u>.</u>     |  |  |                      |                              |   |
| 1.1          |  |  |                      | 2                            |   |
|              |  |  |                      |                              |   |
| _            |  |  |                      |                              |   |
| -            |  |  | 10 Sec. 1            |                              |   |
|              |  |  |                      |                              |   |
|              |  |  |                      | //                           |   |
|              |  |  |                      | 200 W                        |   |
|              |  |  |                      | 1                            |   |
|              |  |  |                      |                              |   |
|              | 1.0  |  |                      |                              |   |
|              |  |  |                      |                              | 1977 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - 1987 - |
|              |  |  |                      |                              |   |
|              |  |  |                      |                              |   |
|              |  |  |                      |                              |   |
|              | - 740 - 201                                    |  |                      |                              | S   |
|              |  |  |                      |                              |   |
|              |  | 2000   |                      | 57.6                         |   |
|              |  |  | a b and              |                              | 2   |

| Utility Name: FRYEBURG WATER COMPAN | Utility Name: | FRYEBURG | WATER | COMPAN |
|-------------------------------------|---------------|----------|-------|--------|
|-------------------------------------|---------------|----------|-------|--------|

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|                | INVEST                                 | MENT IN ASSOCIATED CO                  | MPANIES (Acct.          | 123)        |                                |                 |
|----------------|--|--|-------------------------|-------------|--------------------------------|-----------------|
|                |  | Par Value held                         | Book Value              | Di          | vidends or Interest            | Date of         |
| ne Number      | Description of Investment<br>(a)       | at close of year<br>(b)                | at close of year<br>(c) | Rate<br>(d) | Amt. Credited to Income<br>(e) | Maturity<br>(f) |
| 1              |  |  |                         |             |                                |                 |
| 2              |  | -                                      |                         |             |                                |                 |
| 3              |  |  | H H H                   |             |                                |                 |
| 4              |  |  |                         |             |                                |                 |
| 5              |  |  |                         |             |                                |                 |
| 6              | T+1                                    |  | 0                       |             |                                | 1.1             |
|                | Totals                                 |  |                         |             |                                |                 |
|                | UTILITY                                | INVESTMENTS (ACCOUN                    | T 124) N                | ONE         | · · · ·                        |                 |
| _              |  | Par Value held                         | Book Value              | D           | vidends or Interest            | Date of         |
| ne Number      | 76 (22 W)                              | at close of year                       | at close of year        | Rate        | Amt. Credited to Income        | Maturity        |
|                | (a)                                    | (b)                                    | (c)                     | (d)         | (e)                            | (ĺ)             |
| 7              |  |  |                         |             |                                |                 |
| 8              |  |  |                         |             | ļ                              |                 |
| 9              |  |  |                         |             |                                |                 |
| 10             |  |  |                         |             |                                |                 |
| 11             |  |  |                         |             |                                |                 |
| 12             | Totals                                 |  | 0                       |             |                                | 019             |
|                |  |  |                         |             | 10117                          |                 |
|                | OTHER I                                | NVESTMENTS (ACCOUNT                    | 125) N                  | IONE        |                                |                 |
| 23 <del></del> |  | Par Value held                         | Book Value              |             | ividends or Interest           | Date of         |
| ne Number      |  | at close of year<br>(b)                | at close of year        | Rate<br>(d) | Amt. Credited to Income<br>(e) | Maturity<br>(f) |
| 13             | (a)                                    | (0)                                    | <u>(c)</u>              | (u)         | (€)                            | (1)             |
| 13             |  |  |                         |             |                                |                 |
|                |  |  |                         |             | <u> </u>                       |                 |
| 15             |  |  |                         |             | 1                              |                 |
| 16             | 10000000000000000000000000000000000000 |  |                         |             |                                |                 |
| 17             |  |  |                         |             |                                |                 |
| 18             | Totals                                 |  | 0                       |             | <b>↓</b> ↓                     |                 |
|                |  |  |                         |             |                                |                 |
|                |  |  |                         |             |                                |                 |
|                |  |  |                         |             |                                |                 |
|                |  | <u></u>                                |                         |             |                                | ÷.              |
|                |  |  |                         | 22          |                                |                 |
|                |  |  |                         |             |                                |                 |
|                |  | 767                                    |                         |             | 1012-                          |                 |
|                |  |  |                         |             |                                |                 |
|                |  |  |                         |             |                                |                 |
|                |  | ······································ |                         |             |                                |                 |

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127) continued. NONE OTHER SPECIAL FUNDS (Acet. 127) Additions to Fund during Period Balance in fund beginning Withdrawals Balance in fund at Name of Securities in Fund Trustee of Fund Purpose of Fund Line Number Cash Appropriation Fundancome from Investment of Fund (f) (g) of period from fund close of year (a) (b) (c) (d) (e) (h) (i) 1 Sinking Funds 2 3 4 5 6 7 Totals 0

Ubby Name: FRYEBURG WATER COMPANY

F-98

Year of Report: December 31, 2021

14

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| ne Number | Description   | TOTAL |
|-----------|---|-------|
|           | (a)   | (b)   |
| 1         | ACCOUNTS RECEIVABLE:  |       |
| 2         | Continue Annuals Develophia (Annu 141)                        |       |
| 3<br>4    | Customer Accounts Receivable (Acct. 141):<br>Water 95,392     |       |
| 5         | Water         95,392           Other         106,044          |       |
| 6         |   |       |
| 7         | Total Customer Accounts Receivable                            | 201,  |
| 8         |   |       |
| 9         | OTHER ACCOUNTS RECEIVABLE (Acct. 142):                        |       |
| 10        |   |       |
| 11        | 0   |       |
| 12        |   |       |
| 13        |   |       |
| 14        |   |       |
| 15        | Total Other Accounts Receivable                               |       |
| 16        |   |       |
| 17        | NOTES RECEIVABLE (Acet. 144):                                 |       |
| 18        |   |       |
| 19        |   |       |
| 20        |   |       |
| 21<br>22  |   |       |
| 22        |   |       |
| 23        | Total Notes Receivable  |       |
| 25        |   |       |
| 26        | Total Accounts and Notes Receivable                           | 201,  |
| 27        |   |       |
| 28        | ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acet. 143): |       |
| 29        |   |       |
| 30        | Balance first of year 3,000                                   | 3,    |
| 31        | Add: Provision for uncollectibles for current year 0          |       |
| 32        | Collections of accounts previously written off                |       |
| 33        | Utility accounts  |       |
| 34        | Others  |       |
| 35        |   |       |
| 36        | Total Additions 0   |       |
| 37        | Deduct accounts written off during year:                      |       |
| 38<br>39  | Utility Accounts  |       |
| 39<br>40  | Other   |       |
| 40        |   |       |
| 42        | Total accounts written off                                    |       |
| 43        |   |       |
| 44        | Balance end of year   | 3,    |
| 45        |   |       |
| 46        | Total Accounts and Notes Receivable - Net                     | 198,  |
|           |   |       |
|           |   | **    |
|           |   |       |
|           |   |       |

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|  | Report each account receivable from associa   | the second se  |                                   |
|--|---|--|-----------------------------------|
| ine Number                             | DESCRIPTION<br>(a)  |  | TOTAL                             |
| 1                                      |   |  | ()                                |
| 2                                      |   |  | 2. 对抗学校的                          |
| 3                                      |   |  | the second second                 |
| 4                                      |   | an an tha an training an <u>a training an training</u> .<br>Dataing an training an train   |                                   |
| 6                                      |   | alers and an end of the  | ala esta da servit                |
| 7                                      | Const. A fight of the set of the set  |  |                                   |
| 8                                      |   |  |                                   |
| 10                                     |   |  |                                   |
| 11 L                                   | Total   |  |                                   |
|  | NOTES RECEIVABLE FROM ASSOCIATED CON<br>Report each note receivable from associated |  |                                   |
| ne Number                              | DESCRIPTION (a)   | INTEREST<br>RATE<br>(b)  | TOTAL<br>(d)                      |
| 12                                     |   |  |                                   |
| 13<br>14                               |   |  |                                   |
| 15                                     |   |  |                                   |
| 16                                     |   |  |                                   |
| 17<br>18                               |   |  |                                   |
| 19                                     | an and a state of the state of the state of the state of the                        |  |                                   |
| 20                                     |   | NA ESTATS OF   |                                   |
| 21<br>22                               | Total   |  |                                   |
|  | 100   |  |                                   |
| 143342.44                              |   |  |                                   |
|  |   |  |                                   |
| No several                             |   |  |                                   |
|  |   |  |                                   |
| <u>91</u> 941 - 1471 - 1<br>5 16 16 17 |   |  |                                   |
|  |   |  | tin a second as                   |
| GREEK.                                 |   |  |                                   |
|  |   |  |                                   |
|  |   |  |                                   |
| All the set                            |   |  | ines an establish                 |
| 1.社會性國議                                |   |  |                                   |
|  |   |  |                                   |
| CSN 6630                               |   | NEW COLUMN TO PROVIDE AND  | NA BOARD ALLOW                    |
| 1.1月出出生;                               |   | T TELEVISION   |                                   |
| 的人的。因此是                                |   | 14、14、14、14、14、14、14、14、14、14、14、14、14、1   |                                   |
|  | <b>的现在分词的</b> 自己的现在分词通知的自己的现在分词。  | THE REAL PROPERTY AND A DESCRIPTION OF A | STATISTICS IN COMPANY AND ADDRESS |

ad Administration

| Line Number     ITEMS<br>(a)     WATER<br>(b)     OTHER<br>DEPARTMENTS<br>(b)       1     Materials for Constructions     40,20   |   |             | ND SUPPLIES                           | MATERIALS                           |   |  |
|---|---|-------------|---------------------------------------|-------------------------------------|---|--|
| 2       Materials for Construction Purposes   | TOTAL<br>(d)                                      | DEPARTMENTS |                                       | * 021.17% 7.277.07%                 | Line Number                             |  |
| 3       Materials for Construction Purposes   | 40,208  |             | 40,208                                |                                     | 1                                       |  |
| 4   |   |             |                                       |                                     | 2                                       |  |
| 5       Appliances (Held for Sale)  |   |             |                                       | Materials for Construction Purposes | 3                                       |  |
| 6   |   |             |                                       |                                     | 4                                       |  |
| 7       8       1       1       1       1         9       10       1       1       1       1       1         12       Totals       40,208       0       1         12       Totals       40,208       0       1         MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)       NONE         Line Number       0         (b)         13       Accrued Utility Revenues       1         14       Other:       1       1       1         16       1       1       1       1       1         18       1       1       1       1       1       1         20       1 <td></td> <td></td> <td></td> <td>Appliances (Held for Sale)</td> <td>5</td>  |   |             |                                       | Appliances (Held for Sale)          | 5                                       |  |
| 8   |   |             | -                                     |                                     | 6                                       |  |
| 9       10       11 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>   |   |             |                                       |                                     |   |  |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $   |   |             |                                       |                                     | 8                                       |  |
| 11       12       1   |   |             |                                       |                                     |   |  |
| 12     Totals     40,208     0       MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)     NONE       Line Number     DESCRIPTION OF ASSET     (a)       ISSER (Acct. 174)     NONE       ISSER (Acct. 174)     ISSER (Acct. 174)       ISSER (Acct. 174)       ISSER (Acct. 174)       ISSER (Acct. 174)       ISSER (Acct. 174) <td c<="" td=""><td></td><td></td><td></td><td></td><td></td></td>  | <td></td> <td></td> <td></td> <td></td> <td></td> |             |                                       |                                     |   |  |
| Image: | 40,208  |             | 40.200                                |                                     |   |  |
| Line Number       DESCRIPTION OF ASSET       Image: Construction of asset       Image: Construct   | 40,208  |             | 40,208                                | Totals                              | 12                                      |  |
| 13       Accrued Utility Revenues   | AMOUNT<br>(B)                                     |             |                                       | DESCRIPTION O                       | Line Number                             |  |
| 14       Other:       Image: Constraint of the second of the seco                   |   |             |                                       |                                     | 13                                      |  |
| 15  |   |             |                                       |                                     | 0                                       |  |
| 16  |   |             |                                       |                                     |   |  |
| 17  |   |             |                                       |                                     |   |  |
| 18  |   |             |                                       |                                     | 11.4474                                 |  |
| 19  |   |             |                                       |                                     |   |  |
| 20  |   |             |                                       |                                     |   |  |
| 21  |   |             |                                       |                                     |   |  |
| 22  |   |             |                                       |                                     | 146.45.5                                |  |
| 23  |   |             |                                       |                                     | P I I S I S I S I S I S I S I S I S I S |  |
| 25  |   |             |                                       |                                     |   |  |
| 26  |   |             |                                       |                                     | 24                                      |  |
| 27  |   |             |                                       |                                     | 25                                      |  |
| 28       29         30       31         31       32         33       33         34       35         35       36         37       38         39       40   |   |             |                                       |                                     | 26                                      |  |
| 29  |   |             |                                       |                                     | 27                                      |  |
| 30       31         32       33         33       34         34       35         36       37         38       39         40       40   |   |             |                                       |                                     |   |  |
| 31         32         33         34         35         36         37         38         39         40   |   |             |                                       |                                     |   |  |
| 32  |   |             | · · · · · · · · · · · · · · · · · · · |                                     |   |  |
| 33  |   |             |                                       |                                     |   |  |
| 34       35       36       37       38       39       40  |   |             |                                       |                                     |   |  |
| 35  |   |             |                                       |                                     |   |  |
| 36  |   |             | <u></u>                               |                                     |   |  |
| 37  |   |             |                                       |                                     |   |  |
| 38       39       40  |   |             |                                       |                                     |   |  |
| 39  | -   |             |                                       |                                     |   |  |
| 40  |   |             |                                       |                                     |   |  |
|   |   |             | 1.1                                   |                                     |   |  |
| 41  | 1   | <u> </u>    | <u> </u>                              |                                     |   |  |
|   |   |             |                                       |                                     | 8                                       |  |
| 42 Total  | 1   |             | 4 <u>-</u>                            |                                     | 42                                      |  |

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|             | PREPAYMENTS (Acet.  | 162)         |              |              |
|-------------|---|--------------|--------------|--------------|
| Line Number | (a)   | WATER<br>(b) | OTHER<br>(c) | TOTAL<br>(d) |
| 1           | Prepaid Insurance   | 1,945        |              | 1,945        |
| 2           | Prepaid Rents   |              |              |              |
| 3           | Prepaid Interest  |              |              |              |
| 4           | Prepaid Taxes   | 7,215        |              | 7,215        |
| 5           | Other Prepayments (Specify): MRWA Dues, NH tax, SCADA support | 2,058        |              | 2,058        |
| 6           |   |              |              |              |
| 7           |   | 0            |              | 0            |
| 8           |   |              |              |              |
| 9           | Total Prepayments   | 11,218       | 0            | 11,218       |
|             |   |              |              |              |

## MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

| Line<br>Number | Description<br>(a)                         | Amt. Credited to<br>utility property<br>(b) | Cost of Removal<br>(c) | Salvage Credited<br>(c) | Balance at end<br>year<br>(d) |
|----------------|--|---|------------------------|-------------------------|-------------------------------|
| 10             | Miscellaneous Deferred Debits (Acct. 186): | <b>2000</b>                                 | <u>in ninin n</u> i    |                         |                               |
| 11             |  |   |                        |                         |                               |
| 12             | Deferred Rate Case Expense (Acct. 186.6)   |   | 1 10 10 10 10 V        |                         | 3                             |
| 13<br>14       | Other Deferred Debits                      |   |                        | 546 B B B B B           |                               |
| 14             | Retirement Work in Progress                |   |                        |                         |                               |
| 16             | Deferred Tax Asset                         |   |                        |                         |                               |
| 17             | Deletted Tax Asset                         |   |                        |                         |                               |
| 18             |  |   |                        |                         | C                             |
| 19             |  |   |                        | et - 1 - 1 - 1 - 1      | 2                             |
| 20             |  |   |                        | - 27 - 7                | N                             |
| 21             | 12.136                                     |   |                        |                         | 2 - T                         |
| 22             |  |   |                        |                         |                               |
| 23             |  |   |                        |                         |                               |
| 24             |  |   |                        |                         |                               |
| 25             | Total Miscellaneous Deferred Debits        |   |                        | ี ส <b>ีสโตโซโส</b>     |                               |
| 23             |  |   |                        |                         |                               |
| 23             |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
| 23<br>         |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |
|                |  |   |                        |                         |                               |

| Utility Name: | FRYEBURG WATER C                             | COMPANY                               |             |                |                       | Year of Report:                   |                             | December 31, 2021  |  |  |
|---------------|--|---------------------------------------|-------------|----------------|-----------------------|-----------------------------------|-----------------------------|--------------------|--|--|
|               |  | UNAMORTI                              | ZED DEBT    | DISCOU         | NT AND EXPENSE        | (Acct. 181)                       |                             |                    |  |  |
|               | Name of Debt to which discount and           | Original amount<br>of discount and    | Amortizati  | on Period      | Balance in account at | Charges to account<br>during year | Discount<br>extinguished    | Balance in account |  |  |
| Line Number   | expense relate                               | expense                               | From (year) | To (year)      | beginning of year     | during year                       | during year                 | at close of year   |  |  |
|               | (a)  | (b)                                   | (c)         | (d)            | (e)                   | (f)                               | (g)                         | (h)                |  |  |
| 1             |  |                                       |             |                |                       |                                   |                             | 0                  |  |  |
| 2             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 3             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 4             |  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |             |                |                       |                                   | 1                           |                    |  |  |
| 5             |  |                                       |             |                |                       |                                   |                             | c                  |  |  |
| 6             |  |                                       |             |                |                       | ·                                 |                             |                    |  |  |
| 7             |  |                                       |             |                |                       | ļ                                 |                             | 0                  |  |  |
| 8             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 9             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 10            |  |                                       |             |                |                       |                                   | -                           |                    |  |  |
| 11<br>12      | ··   |                                       |             |                |                       |                                   |                             |                    |  |  |
| 12            |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 13            |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 15            | Totals                                       | 0                                     | 6. A        | 3.15.15        | 0                     | 0                                 | 0                           | C                  |  |  |
|               |  |                                       |             |                |                       | NONE                              | la storan                   |                    |  |  |
|               | UNAMORTIZED PREMIUM ON 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<br>relates                     | which premium                         | From (year) | To (year)      | beginning of year     | during year                       | extinguished<br>during year | at close of year   |  |  |
|               | (8)  | (b)                                   | (c)         | (d)            | (e)                   | (f)                               | (g)                         | (h)                |  |  |
| 1             |  |                                       |             | (0)            |                       |                                   | Sup.                        | C                  |  |  |
| 2             |  | 55 Mi<br>109                          |             |                |                       |                                   |                             | C                  |  |  |
| 3             |  |                                       |             |                |                       |                                   |                             | 0                  |  |  |
| 4             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 5             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 6             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 7             |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 8             |  |                                       |             | -              |                       |                                   |                             |                    |  |  |
| 9             |  |                                       |             |                |                       |                                   |                             | 0                  |  |  |
| 10            |  |                                       |             | -              |                       | · · · · ·                         | 0.000                       | (                  |  |  |
| 11            |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 12            |  |                                       |             |                |                       | 1                                 | - <u>11.</u>                |                    |  |  |
| 14            |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 15            | Totals                                       | C                                     | Section 4   | NOTE: N        | 6                     | 0                                 | C                           | ) (                |  |  |
|               |  | EXTRAORDIN                            | ARY PRO     | PERTY L        | OSSES (Acct. 182)     | NONE                              |                             | 8<br>8             |  |  |
|               | 1/1/1 B                                      |                                       | Re          | port each iter | m separately.         |                                   |                             |                    |  |  |
|               |  |                                       | DESCR       | IPTION         |                       |                                   | 1                           | TOTAL              |  |  |
| Line Number   |  |                                       |             |                |                       |                                   |                             |                    |  |  |
|               |  |                                       | (           | (a)            |                       |                                   |                             | (b)                |  |  |
| 31            | Extraordinary Property                       | Losses (Acct. 182):                   | <u></u>     |                |                       |                                   |                             |                    |  |  |
| 32            |  |                                       |             |                |                       |                                   |                             | 1212-1-1           |  |  |
|               |  |                                       |             |                |                       |                                   |                             |                    |  |  |
| 33            |  |                                       |             |                |                       |                                   |                             | <b>R</b>           |  |  |
| 34            |  |                                       |             |                |                       |                                   |                             | 1                  |  |  |
| 1             | Total Extraordinary Pro                      | nerty Losses                          |             |                |                       |                                   |                             |                    |  |  |

Year of Report:

December 31, 2021

|                      | 0                               | THER SPECIAL F | UNDS (Acct. 12 | 7) NONE            |                      |                             |
|----------------------|---------------------------------|----------------|----------------|--------------------|----------------------|-----------------------------|
|                      |                                 | Nominal Date   | Date of        |                    | NTEREST              | Principle                   |
| Line Number          |                                 | of Issue       | Maturity       | Rate               | Frequency of Payment | Amount per<br>Balance Sheet |
|                      | (a)                             | (b)            | (c)            | (d)                | (e)                  | (1)                         |
| 1                    | Account 232-Notes Payable       |                | 6              |                    |                      |                             |
| 2<br>3               |                                 |                |                |                    | -                    |                             |
| 4                    |                                 |                |                |                    | -                    |                             |
| 5<br>6               |                                 |                |                | l                  |                      |                             |
| 7                    |                                 |                | 100 ann        |                    |                      | 0                           |
| 8<br>9               | Totals Account 232              |                | 1.23           |                    |                      |                             |
| 10                   | Account 234-Notes Payable to    |                |                |                    |                      |                             |
| 11                   | Associated Companies            |                |                |                    |                      |                             |
| 12                   |                                 |                |                |                    |                      |                             |
| 13                   |                                 |                |                |                    |                      |                             |
| 14                   |                                 |                | <u> </u>       |                    |                      |                             |
| 15                   |                                 |                |                |                    |                      |                             |
| 16                   |                                 |                |                |                    |                      | <u></u>                     |
| 17                   |                                 |                |                |                    |                      |                             |
| 18                   |                                 |                |                |                    |                      |                             |
| 19                   | Totals Account 234              |                |                |                    |                      | 0                           |
|                      | ACCOUNTS P                      | AYABLE TO ASS  | DCIATED COM    |                    | 233) NONE            |                             |
| Line Number          |                                 | D              | escription     |                    |                      | Total                       |
|                      |                                 |                | (a)            |                    |                      | (b)                         |
| 20                   |                                 |                |                |                    |                      |                             |
| 21                   | 2<br>1 - 2009) - 20<br>2 - 2009 |                | u.u.           |                    |                      |                             |
| 22<br>23             | 5<br>2                          |                |                |                    |                      |                             |
| 23<br>24             | -                               |                |                |                    |                      |                             |
| 24                   |                                 |                |                | 10 0 to 10 0 to 10 |                      |                             |
| 26                   | a<br>Tanan a                    |                |                |                    |                      |                             |
| 20                   | 27 - 1 <b>20</b> 33             |                |                |                    |                      |                             |
|                      |                                 |                |                |                    |                      | · · · ·                     |
| 27                   |                                 |                |                |                    |                      |                             |
|                      |                                 |                |                |                    |                      |                             |
| 27<br>28             |                                 |                |                | HL 79              |                      |                             |
| 27<br>28<br>29       | Total                           |                |                |                    |                      | 0                           |
| 27<br>28<br>29<br>30 | Total                           |                |                |                    |                      | 0                           |

iii.

### CAPITAL STOCK (Acet. 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 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 reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retured, they are considered to be nominally outstanding.

| Line | Class of Stock        | No. of shares<br>specified in<br>Articles of | Par<br>value  | Authorized    | by P.V.C.                 | Par value issued<br>actually outstanding | Cash received as<br>consideration for | Cash value of other<br>property acquired or<br>services received as | Amount nominally<br>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)                       | (1)                                      | (g)                                   | (b)   | (i)                                |
| 1    |                       |  |               |               |                           |  |                                       |   |                                    |
| 2 0  | Common                | 960  | 100           | 960           | 96,000                    | 96,000                                   |                                       |   |                                    |
| 3    |                       |  | Arran C       |               |                           |  |                                       |   | L 1998.255                         |
| 4    |                       |  |               |               |                           |  |                                       |   |                                    |
| 5    |                       |  |               |               | 12535                     |  |                                       |   | č                                  |
| 6 F  | Preferred             |  |               |               |                           |  |                                       |   | 14.94                              |
| 7    |                       |  |               |               |                           |  |                                       |   |                                    |
| 8    |                       |  |               |               |                           |  |                                       |   |                                    |
| 9    |                       |  |               |               |                           |  |                                       |   | -                                  |
| 10 1 | Receipts outstanding  |  |               |               |                           |  |                                       |   |                                    |
| 11 f | for installments paid |  |               |               |                           |  |                                       |   |                                    |
| 12   | Total                 | 960  | 100           | 960           | 96,000                    | 96,000                                   |                                       |   |                                    |
|      |                       |  |               |               | BWithout Par Value        |  |                                       |   |                                    |
|      |                       | No. of Shares specified in                   | No. of shares |               | Stock Actually Outstandir |  | Cash Value of other                   | ſ   |                                    |

| Line<br>No. |                    | No. of Shares specified in<br>Articles of         No. of shares         Stock Actually Outstanding |        | nding    | Cash Value of other<br>property acquired or services | No. of shares nominally outstanding at close of y |     |  |
|-------------|--------------------|--|--------|----------|--|---|-----|--|
| No.         | Class of Stock     | Incorporation  | P.U.C. | Shares   | Cash consideration                                   | received as consideration for issue               |     |  |
|             | 0)                 | (k)  | (1)    | (m)      | (n)  | (0)   | (p) |  |
| 13          |                    |  |        |          |  |   |     |  |
| 14 Cor      | mmon               |  |        |          |  |   |     |  |
| 15          |                    | 2  |        |          |  |   |     |  |
| 16          |                    | _  |        |          |  |   | z   |  |
| 17          |                    |  |        |          |  |   | 0   |  |
| 18          |                    |  |        |          |  |   | z   |  |
| 19 Pre.     | eferred            |  |        |          |  |   | ۲.  |  |
| 20          |                    |  |        |          |  |   |     |  |
| 21          |                    |  |        | 5.178 da |  |   |     |  |
| 22          |                    |  |        | 0. 17C   |  |   |     |  |
| 23          |                    |  |        |          |  |   |     |  |
| _           | ceipts outstanding |  |        | Sc. St.  |  |   |     |  |
| 25 for      | installments paid  |  |        |          |  |   |     |  |
| 26          | Total              | 8  |        |          |  |   |     |  |

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### 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

| Line     | Name and Description of<br>Obligation  | Date of Issue   | Date of Maturity | Par Value Authorized | Par Value actually<br>outstanding at close of | Cash received as<br>consideration for issue | Cash value of other<br>property acquired or<br>services received as |              | Interest                              | · · · · · · · · · · · · · · · · · · ·  |
|----------|--|---|------------------|----------------------|---|---|---|--------------|---------------------------------------|--|
| No.      |  | (b)   | (-)              |                      | year  |   | consideration for issue   | Rate percent | Due Date                              | Interest charged to income during year |
| T        | Bonds  | (ש)   | (c)              | (d)                  | (e)   | <u>()</u>                                   | (g)   | <u>(h)</u>   | (i)                                   | Ú)                                     |
| 2        |  | <u> </u>  | * · · ·          |                      |   |   |   |              | — <u> </u>                            |  |
| 3        |  |   |                  |                      |   |   |   |              |                                       |  |
| 4        |  |   |                  | <u> </u>             |   |   |   |              |                                       |  |
| 5        |  |   |                  |                      |   |   |   |              |                                       |  |
| 6        |  | · · · ·   |                  |                      |   |   |   |              |                                       | <u> </u>                               |
| 7        | ммвв   | December-08   | December-23      | 231,000              | 35,537  | 231,000                                     |   | 2.00V        |                                       |  |
| 8        |  |   |                  |                      |   | 251,000                                     |   | 2.30%        | May & Nov                             | 2,00                                   |
| 9        | MMBB (Interim)   | February-21   | January-22       | 1,328,150            | 1,328,150                                     | 1,261,723                                   |   | 1,00%        | Apr & Oct                             |  |
| 10       |  |   | -                |                      |   |   |   | 1,0076       | Apr & Oct                             | 7,37                                   |
| 11       | Androscoggin Bank  | February-21   | February-31      | 515,858              | 515,858                                       | 515,858                                     |   | 4.00%        | Feb & Aug                             | 21,14                                  |
| 12       |  |   |                  |                      |   |   |   |              | T CO & Aug                            | 21,14                                  |
| 13       |  |   |                  |                      |   |   |   |              |                                       |  |
| 14       |  |   |                  |                      |   |   |   |              | • <u> </u>                            | <u> </u>                               |
| 15       |  |   |                  |                      |   |   |   |              |                                       | -                                      |
| 16       |  |   |                  |                      |   |   |   |              |                                       |  |
| 17       |  |   |                  |                      |   |   |   |              |                                       |  |
| 18       |  |   |                  |                      |   |   |   |              |                                       |  |
| 19       |  | *   |                  |                      |   |   |   |              |                                       |  |
| 20       | <u>├──</u>   |   |                  |                      |   |   |   |              |                                       |  |
| 21       |  |   |                  |                      |   |   |   |              |                                       |  |
| 22<br>23 | Notes  | <u>100000</u>   |                  |                      |   |   |   |              |                                       |  |
| 23<br>24 | ┢─────┤  |   | <u> </u>         |                      |   |   |   |              |                                       |  |
| 24       | -  | · · · · · · · · · · · · · · · · · · ·   |                  |                      |   |   |   |              |                                       |  |
|          | Advances from  |   |                  | -                    |   |   |   |              |                                       |  |
| 27       | and the second |   |                  |                      |   |   |   |              |                                       |  |
| 28       |  |   |                  |                      |   |   |   |              |                                       |  |
| 29       | <u> </u>   |   |                  |                      |   | · · · · · · · · · · · · · · · · · · ·       |   |              |                                       | <u> </u>                               |
|          | Other Long Term Debt   |   |                  |                      |   |   |   |              |                                       | <u> </u>                               |
| 31       |  | entre |                  |                      |   |   |   |              | · · · · · ·                           |  |
| 32       |  |   |                  |                      |   |   | ·   |              |                                       | +                                      |
| 33       | Total  |   |                  | 2,075,008            | 1,879,545                                     | 1,492,723                                   |   |              | · · · · · · · · · · · · · · · · · · · |  |

Year of Report: December 31, 2021

|                | (a)                                     | WATER<br>(b) | OTHER<br>(c) | TOTAL<br>(d)  |
|----------------|---|--------------|--------------|---|
| - 1            | Balance First of Year                   | 29,848       |              | 29,8  |
| 2              |   |              |              |   |
| 3              | Accruals Charged:                       |              |              |   |
| 4              | Utility Regulatory Assessment Fees      | 0            |              |   |
| 5              | Property Taxes                          | 73,606       |              | 73,6  |
| 6              | Payroll Taxes                           | 0            |              |   |
| 7              | Other Taxes & Licenses                  | 3,148        |              | 3,1   |
| 8              | Federal Income Taxes                    | 30,562       |              | 30,5  |
| 9              | State Income Taxes                      | 13,777       |              | 13,7  |
| 10             | Deferred F.I.T                          | 0            |              |   |
| 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 | 1 1          |              |   |
| 17             | 412.2 & .3)                             |              |              |   |
| 18             |   |              |              |   |
| 19             | Total Taxes Accrued                     | 121,093      | 0            | 121,0   |
| 20             |   |              |              |   |
| 21             | Taxes Paid During Year:                 |              |              |   |
| 22             | Utility Regulatory Assessment Fees      |              |              | in the second |
| 23             | Property Taxes                          | 73,606       |              | 73,6  |
| 24             | Payroll Taxes                           | 0            |              |   |
| 25             | Other Taxes & Licenses                  | 2,904        |              | 2,9   |
| 26             | Federal Income Taxes                    | 39,800       |              | 39,8  |
| 27             | State Income Taxes                      | 6,400        |              | 6,4   |
| 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        |              |              |   |
|                | (Accts. 408.2, 409.2 & .3, 410.2,       |              |              |   |
| 34             | 411.2, 412.2 & .3)                      |              |              |   |
| 35             |   |              |              |   |
| 35<br>36       |   |              |              |   |
| 35<br>36<br>37 | Total Taxes Paid                        | 122,710      | 0            | 122,7   |
| 35<br>36       | Total Taxes PaidBalance End of Year     |              | 0            | 122,7   |

a) - ag

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Year of Report:

|  |  | 20 million            | New Contraction of the Contracti |  |   |                    |
|--|--|-----------------------|--|--|---|--------------------|
|  |  | Balance at            | INTEREST   | Accrued during Year  | Interest Paid During  | Balance End        |
| Line Number  |  | Beginning of<br>Year  | Acct. Debit  | Amount   | Year  | Year               |
|  | <u>(a)</u>   | (b)                   | (c)  | (d)  | (e)   | (f)                |
| 1  | Account No. 237.1 -  |                       | 0.00   |  |   |                    |
| 2<br>3   | Accrued Interest on<br>Long Term Debt:                                 |                       |  |  |   |                    |
| 4  | Long Term Doot.  | 5,401                 | 427  | 30,620   | 18,859  | 17,1               |
| 5  |  |                       | 1  |  |   |                    |
| 6<br>7   |  | _                     |  |  |   |                    |
| 8  | 100 C  | -                     |  |  |   |                    |
| 9  | Total Account No. 237.1  | 5,401                 |  | 30,620   | 18,859  | 17,                |
| 10   |  |                       | 1  |  | 9.92  |                    |
|  | Account No. 237.2 -  |                       | ~  |  |   |                    |
| 12   | Accrued Interest on  |                       | 1  |  |   |                    |
| 13   | Other Liabilities:   |                       |  |  |   |                    |
| 14   |  |                       |  |  |   |                    |
| 15   |  |                       |  |  | · · · · · · · · · · · · · · · · · · ·                           | 3 <del></del>      |
| 16   |  |                       |  |  |   |                    |
| 17   | 14/22  |                       |  |  | 10  |                    |
| 18   |  |                       |  |  |   |                    |
|  |  |                       |  |  |   |                    |
| 19   | Total Account No. 237.2  | 0                     |  | 0  | 0   |                    |
| 19<br>20   | Total Account No. 237.2  | 0                     |  | 0  | 0   |                    |
| 20<br>21   | Total Account No. 237.2 Total Account No. 237 EGULATORY COMMISSIO      | 5,401                 | ORMALIZATIO  | 30,620   | 18,859  |                    |
| 20<br>21   | Total Account No. 237  | 5,401<br>ON EXPENSE-N | Expense  | 30,620<br>N OF RATE CASE EXPEN   | 18,859<br>NSE (Accts. 666 and 667)                              |                    |
| 20<br>21   | Total Account No. 237  | 5,401<br>ON EXPENSE-N |  | 30,620   | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri          | ing Year           |
| 20<br>21<br>R  | Total Account No. 237  | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R  | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to                    | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri          | ing Year           |
| 20<br>21<br>R  | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22   | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23   | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24   | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25                                     | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26                               | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27                         | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28                   | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29             | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30       | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31 | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31 | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31 | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |
| 20<br>21<br>R<br>ne Number<br>22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31 | Total Account No. 237<br>EGULATORY COMMISSIO<br>Description of Case (D | 5,401<br>ON EXPENSE-N | Expense<br>Incurred During<br>Year   | 30,620<br>N OF RATE CASE EXPEN<br>Amount Transferred to<br>Acct. No. 186.6 | 18,859<br>NSE (Accts. 666 and 667)<br>Charged Off Duri<br>Acct. | ing Year<br>Amount |

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|                | MISCELLANE                            | OUS CURRENT AN  | ND ACCRUE<br>NONE                     | D LIABILITIES (Acc | rt. 241)  |                |
|----------------|---------------------------------------|---|---------------------------------------|--------------------|-----------|----------------|
| Line Number    |                                       | Description<br>(a)  |                                       |                    | Balance E |                |
|                |                                       | (8)   | <u>2</u>                              |                    |           | <u> </u>       |
| 1              | Advance Billing and Payments          | -   |                                       |                    |           |                |
| 2              | Other:                                |   |                                       |                    |           |                |
| 3              |                                       |   |                                       | 17.2/0             |           |                |
| 4              | Payable to Maine Water                |   | 17,260                                |                    |           |                |
| 5              | Advanced Revenue                      |   | 2 <u></u>                             | <u> </u>           |           | 45,614         |
| 6              | Advanced Fire Revenue                 |   |                                       |                    |           | 27,621         |
| 7              |                                       |   |                                       |                    |           |                |
| 8              |                                       |   |                                       | <u>1</u>           |           |                |
| 9              |                                       |   |                                       |                    |           |                |
| 10             |                                       |   |                                       | 22                 |           |                |
| 11             |                                       |   |                                       | 21. 2.             |           |                |
| 12             |                                       |   |                                       |                    |           | i              |
| 13             |                                       |   |                                       | 244                |           |                |
| 14<br>15       | Total Miscellaneous Current and A     | ccrued Liabilities  |                                       |                    |           | 90,495         |
|                | AI                                    | VANCES FOR CONST  | RUCTION (Ac                           | et. 252) NONE      | <u> </u>  |                |
|                |                                       | Balance Beginning   |                                       | Debits             |           | Balance End of |
| Line Number    |                                       | of Year   | Acct. Debit                           | Amount             | Credits   | Year           |
| Luie Humber    | Name of Payor                         | of Year   | Acct. Debu                            | Allyout            |           |                |
| 1              | (a)                                   | (b)   | (c)                                   | (d)                | (e)       | (f)            |
| 1              |                                       |   | and a local sector                    |                    |           | 0              |
| 2              |                                       |   |                                       |                    |           | -              |
| 3              |                                       |   | <b>↓</b>                              |                    |           |                |
| 4              |                                       |   |                                       |                    |           |                |
| 5              |                                       |   | ┢╼──┟                                 |                    |           |                |
| 6<br>7         |                                       |   |                                       |                    |           |                |
| 8              |                                       |   |                                       |                    |           |                |
| 9              |                                       |   |                                       |                    |           |                |
| 10             |                                       |   |                                       | 10                 |           |                |
| 11             |                                       |   |                                       |                    |           |                |
| 12             |                                       |   |                                       |                    |           |                |
| 13             |                                       |   | 1                                     |                    |           |                |
| 14<br>15       |                                       |   |                                       |                    |           |                |
| 15             |                                       | and the same  |                                       |                    |           |                |
| 17             |                                       |   |                                       |                    |           |                |
| 18             |                                       |   |                                       |                    |           |                |
| 19             |                                       |   |                                       |                    |           | _              |
| 20             |                                       |   |                                       |                    |           |                |
| 21             |                                       |   |                                       |                    |           |                |
| 22<br>23       |                                       |   |                                       |                    |           |                |
| 24             |                                       |   |                                       |                    | 0         |                |
| 24<br>25<br>26 |                                       |   |                                       |                    |           |                |
| 26             | · · · · · · · · · · · · · · · · · · · |   |                                       |                    |           |                |
| 27             |                                       |   | łł-                                   |                    |           |                |
| 28             |                                       |   |                                       |                    | <b>I</b>  |                |
| 29             |                                       |   | ++                                    | <u> </u>           | 4         |                |
| 30<br>31       |                                       |   | 1                                     |                    |           |                |
| 31             |                                       |   | <u> </u>                              |                    |           |                |
| 33             |                                       |   |                                       |                    | 100       |                |
| 33<br>34       |                                       |   |                                       |                    |           |                |
| 35             |                                       |   |                                       |                    |           | 0 0            |
| 36             | Total                                 |   | D                                     |                    |           | 00             |
|                |                                       | · · · · · · · · · · · · · · · · · · ·   |                                       |                    |           |                |
|                |                                       |   | 22<br>2                               |                    |           |                |
|                |                                       | 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - 1925 - | · · · · · · · · · · · · · · · · · · · |                    |           |                |
|                |                                       |   |                                       |                    |           |                |
|                |                                       |   | a contraction                         |                    |           |                |

# Utility Name: FRYEBURG WATER COMPANY

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| Year of Report: | December 31, 2021 |  |
|-----------------|-------------------|--|
|                 |                   |  |

|             | OPERA  | TING RESERVES (Acct. 2                    | 61-265) NONE        |                       |                                 |
|-------------|--|---|---------------------|-----------------------|---------------------------------|
| Line Number | Describe bereunder the several reserves carried in this account submitting balances in each reserve. | Credit Balance at Start<br>of Year        | Additions           | Withdrawals           | Credit Balance at close of year |
|             | (a)  | (b)                                       | (c)                 | (d)                   | (e)                             |
| 1           | Acct. 261-Property Insurance Reserve   |   |                     |                       | 0                               |
| 2           | Acct. 262-Injuries & Damages Reserve   |   |                     |                       | 0                               |
| 3           | Acct. 263-Pensions & Benefits Reserve  |   |                     |                       | 0                               |
| 4           | Acct. 265-Miscellaneous Operating Reserves   |   |                     |                       | 0                               |
| 5           | Other  |   |                     |                       | 0                               |
| 6           |  |   |                     |                       | 10 - 50                         |
| 7           |  |   |                     |                       |                                 |
| 8           |  |   |                     |                       | 17524                           |
| 9           |  |   |                     |                       |                                 |
| 10          | Total  | 0   | 0                   | 0                     | 0                               |
|             |  |   |                     |                       |                                 |
|             | CONTRIBU   | TIONS IN AID OF CONST                     | RUCTION (Acet. 271) |                       |                                 |
| Line Number | 2  |   |                     |                       | YEAR END BOOK<br>COST           |
|             |  | (a)                                       |                     |                       | (b)                             |
|             | Balance first of year  |   | 494,197             |                       |                                 |
| 1           | Add credits during year:   |   |                     |                       |                                 |
| 3           | Contributions received from System Development, Main   | 3,100                                     |                     |                       |                                 |
| 4           | <u>.                                    </u>   |   |                     |                       |                                 |
| 5           |  |   |                     |                       |                                 |
|             | Total Credits  | 3,100                                     |                     |                       |                                 |
|             | Retirements  |   |                     |                       | 27,927                          |
|             | Balance end of year  |   | 1 - <u></u>         |                       | 469,370                         |
|             | Less Accumulated Amortization  |   |                     |                       | 207.804                         |
| 10          |  |   |                     |                       |                                 |
| u i         | Net CIAC   |   |                     |                       | 261,566                         |
|             |  |   |                     |                       |                                 |
| ADDITIONS   | TO CONTRIBUTIONS IN AD OF CONSTRUCTIO  | N RECEIVED FROM SYS<br>RECEIVED DURING TH |                     | CHARGES AND MAIN F    | EXTENSION CHARGES               |
| Line Number | Description  | of Charge                                 |                     | Number of Connections | Water                           |
| 12          |  |   |                     |                       |                                 |
| 13          |  | 17.<br>                                   |                     |                       |                                 |
| 14          | New Service - Bu   | 1.800                                     |                     |                       |                                 |
| 15          | New I" Service - 5   | 800                                       |                     |                       |                                 |
| 16          | New 1" Service - 1   | 500                                       |                     |                       |                                 |
| 17          |  |   |                     |                       |                                 |
| 18          |  |   |                     |                       |                                 |
| 19          |  |   |                     |                       |                                 |
| 20          |  |   |                     |                       |                                 |
| 21          |  |   |                     |                       |                                 |
| 22          |  |   |                     |                       |                                 |
| 23 1        | Fotal Credits from System Development, Main Extension  | Charges                                   |                     |                       | 3,100                           |
|             |  |   |                     |                       |                                 |

(Utility

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### 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.

| Number |   | Ref.<br>(b)             | Amount<br>(c) |
|--------|---|-------------------------|---------------|
| 1      | (a)   | 107                     | 128,13        |
| 1      | Net income for the year   |                         | 120,11        |
| 2      | Reconciling items for the year:   |                         |               |
| 3      | Taxable income not reported on books:<br>Contributions in Aid of Construction   |                         | 3,10          |
| 4      | CIAC Amortization   | <u>120-14</u>           | (7,6          |
| 5      | CIAC AMOINZAUCH   |                         | (7,0          |
| 6      |   |                         |               |
| 7      |   | 12 <u>384</u><br>1447.0 |               |
| 8      |   |                         | <u> </u>      |
| 9      | - A set of the set of |                         |               |
| 10     | Deductions recorded on books not deducted for return:   |                         | 33,7          |
| 11     | Federal Income Tax  | <u></u>                 | 7,3           |
| 12     | Depreciation  |                         |               |
| 13     | Deferred Taxes  | No.                     |               |
| 14     |   |                         |               |
| 15     |   |                         | · · · · ·     |
| 16     |   |                         |               |
| 17     |   |                         |               |
| 18     | Income recorded on books not included in return:  |                         |               |
| 19     |   |                         |               |
| 20     | Investment Tax Credit Restores  |                         |               |
| 21     | Deferred Taxes  | 4                       | (3,6          |
| 22     |   | - Complex and           |               |
| 23     |   |                         |               |
| 24     |   |                         | 1             |
| 25     | Deduction on return not charged against book income:  |                         |               |
| 26     |   |                         |               |
| 27     |   | * <b>*</b>              |               |
| 28     | Rounding  |                         |               |
| 29     |   |                         |               |
| 30     |   |                         |               |
| 31     |   |                         |               |
| 32     | Federal tax net income  |                         | 160,0         |
| 33     |   |                         |               |
| 34     | Computation of tax:   |                         |               |
|        |   |                         |               |
|        | Federal Tax Net Income 160,669  |                         |               |
|        | Federal Tax Rate 21.00%   |                         |               |
|        | 33,740  |                         |               |
|        |   |                         |               |
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#### 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 separate subdivisions of the non operating account no. 426, "Miscellaneous Nonutility Expenses." Report in an attachment a description of the methods used by the utility to collect and account for such information and methods used to inform its employees and agents of the requirement of Chapter 83 of the Public Utilities Commission's rules and regulations and how to report such information to the utility for inclusion in the report required by Section 2 and the accounts required by Section 3 of this rule. IF NONE, SO STATE.

REMARKS:

| Item | Amount   |
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#### 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 |
|-------------------------|---------------|
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Utility Name: FRYEBURG WATER COMPANY

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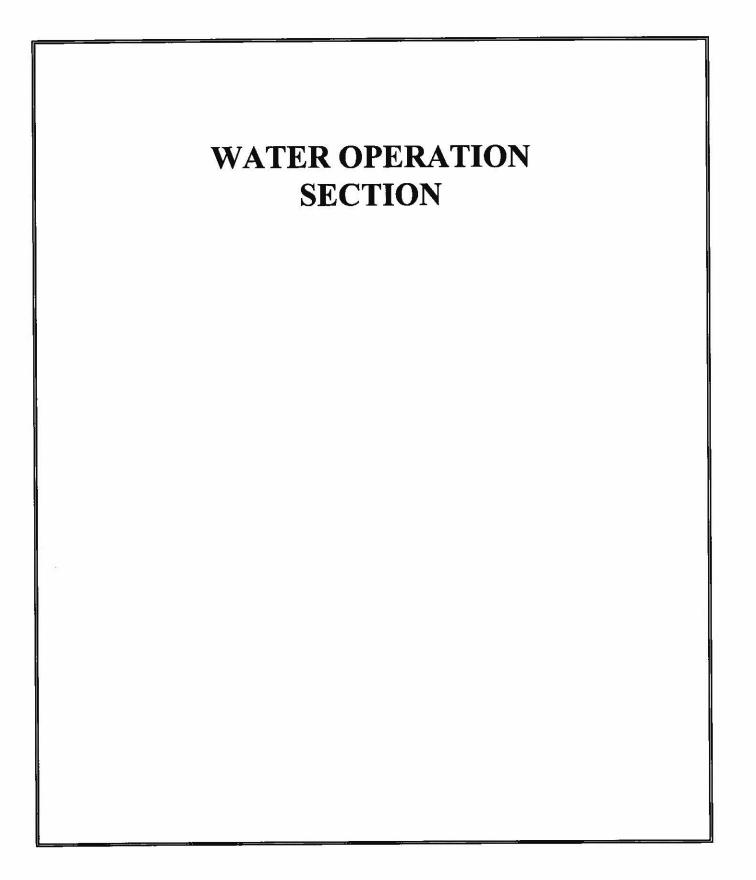
Amount

# Accounting for Pension and Post-Retirement Benefits

Both GAAP and GASB have specific requirements for the accounting for Pension and Post-Retirement Benefits. In the space 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 used to record these costs during the calendar year.

Description of Accounting for Pension and Post-Retirement Benefits:

Accounts Charged During Year:



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|           |            | WATER                                   | UTILITY PLANT ACCOUNTS |           |             |               |
|-----------|------------|---|------------------------|-----------|-------------|---------------|
|           | ACCT.      |   | PREVIOUS               | T         |             | CURRENT       |
| ne Number | NO.<br>(a) | ACCOUNT NAME<br>(b)                     | YEAR                   | ADDITIONS | RETIREMENTS | YEAR          |
| 1         | 301        | Organization                            | (c)                    | (d)       | (e)         | (f)           |
| 2         | 302        | Franchises                              |                        |           |             |               |
| 3         | 303        | Land and Land Rights                    | 202.046                |           |             |               |
| 4         | 304        | Structures and Improvements             | 392,046                |           |             | 392,          |
| 5         | 305        | Collecting and Impounding Reservoirs    |                        |           |             | 91,           |
| 6         | 306        | Lake, River and Other Intakes           |                        |           |             |               |
| 7         | 307        | Wells and Springs                       | 106.062                | 201       |             |               |
| 8         | 308        | Infiltration Galleries and Tunnels      | 195,863                |           |             | 195,          |
| 9         | 309        | Supply Mains                            |                        |           |             |               |
| 10        | 310        |   |                        | ł         |             |               |
| n         |            | Power Generation Equipment              |                        |           |             |               |
| 12        | 311        | Pumping Equipment                       | 118,058                |           |             | 118,          |
| 12        | 320        | Water Treatment Equipment               | 108,647                |           |             | 108,          |
| 1.000     | 330        | Distribution Reservoirs and Standpipes  | 531,515                |           |             | 531,          |
| 14        | 331        | Transmission and Distribution Mains     | 862,857                | 1,171,182 | 111,387     | 1,922,        |
| 15        | 333        | Services                                | 324,923                | 28,885    | 3,976       | 349,          |
| 16        | 334        | Meters and Meter Installations          | 165,933                | 3,646     | 662         | 168,          |
| 17        | 335        | Hydrants                                | 50,922                 | 11,604    | 777         | 61,           |
| 18        | 339        | Other Plant and Miscellaneous Equipment | 25,024                 |           |             | 25,           |
| 19        | 340        | Office Furniture and Equipment          | 6,497                  |           |             | 6,            |
| 20        | 341        | Transportation                          |                        |           |             |               |
| 21        | 342        | Stores Equipment                        |                        |           |             |               |
| 22        | 343        | Tools, Shop and Garage Equipment        | 12,711                 |           |             | 12,           |
| 23        | 344        | Laboratory Equipment                    | 283                    |           |             |               |
| 24        | 345        | Power Operated Equipment                |                        |           |             |               |
| 25        | 346        | Communication Equipment                 |                        |           |             |               |
| 26        | 347        | Miscellaneous Equipment                 | 24,564                 |           |             | 24,5          |
| 27        | 348        | Other Tangible Plant                    |                        |           |             | South Station |
| 28<br>29  |            | Total Water Plant                       | 2,911,258              | 1,215,317 | 116,802     | 4,009,7       |
|           |            |   |                        |           |             |               |
| 2         |            | ······································  |                        |           |             |               |
|           |            |   |                        |           |             |               |
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Year of Report:

December 31, 2021

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| ine Number | ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)  | CURRENT<br>YEAR<br>(c) | PRIOR YEAR | LEFT BLANK |
|------------|---------------------|--|------------------------|------------|------------|
| 1          | 601                 | Salaries and Wages - Employees                                     | 0                      | 0          |            |
| 2          | 603                 |  |                        |            | 112,00     |
| 3          | 005                 | Salaries and Wages - Officers, Directors and Majority Stockholders | 0                      | 0          |            |
| 4          | 604                 | Employee Pensions and Benefits                                     | 0                      | 0          | - Starting |
| 5          | 610                 | Purchased Water  |                        |            |            |
| 6          | 615                 | Purchased Power  | 36,888                 | 33,481     |            |
| 7          | 616                 | Fuel for Power Purchased   |                        |            |            |
| 8          | 618                 | Chemicals  | 21,390                 | 23,141     |            |
| 9          | 620                 | Materials and Supplies   | 12,428                 | 19,208     |            |
| 10         | 631                 | Contractual Services - Engineering                                 |                        |            |            |
| 11         | 632                 | Contractual Services - Accounting                                  | 7,450                  | 7,250      |            |
| 12         | 633                 | Contractual Services - Legal                                       | 15,773                 | 9,257      |            |
| 13         | 634                 | Contractual Services - Management Fees                             |                        |            |            |
| 14         | 635                 | Contractual Services - Other                                       | 220,860                | 224,555    |            |
| 15         | 641                 | Rental of Building/Real Property                                   | 8,400                  | 8,400      | - John -   |
| 16         | 642                 | Rental of Equipment  |                        |            |            |
| 17         | 650                 | Transportation Expenses  |                        | 0          |            |
| 18         | 656                 | Insurance - Vehicle  |                        |            |            |
| 19         | 657                 | Insurance - General Liability                                      | 5,533                  | 4,932      |            |
| 20         | 658                 | Insurance - Workman's Compensation                                 | 0                      | 0          |            |
| 21         | 659                 | Insurance - Other  | 0                      | 0          |            |
| 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                      | 0          |            |
| 27         | 675                 | Miscellaneous Expenses   | 8,448                  | 7,077      |            |
| 28         |                     |  |                        |            |            |
| 29         | 6                   | Total Water Utility Expenses                                       | 337,170                | 337,301    |            |
|            |                     |  |                        |            |            |
|            |                     |  |                        |            |            |
|            |                     |  |                        |            |            |

December 31, 2021

#### 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 footnate the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below.

|               |          |                                   | Operating .     | Revenues                                    | Thousand Gallons Sold* |   |                              |  |
|---------------|----------|-----------------------------------|-----------------|---|------------------------|---|------------------------------|--|
| Line ACCT NO. | ACCT NO. | Account Name                      | Amount for Year | Increase or decrease from<br>preceding year | Amount for year        | Increase or decrease from<br>preceding year | Number of Customers for Year |  |
|               | (a)      | (b)                               | (c)             | (d)   | (e)                    | (1)   | (2)                          |  |
| I             |          | OPERATING REVENUES                |                 |   |                        |   |                              |  |
| 2             |          | SALES OF WATER                    |                 |   |                        |   |                              |  |
| 3             | 460      | Unmetered Sales to Gen. Customers |                 |   |                        |   |                              |  |
| 4             |          |                                   |                 |   |                        |   |                              |  |
| 5             |          |                                   |                 |   |                        |   |                              |  |
| 6             |          |                                   |                 |   |                        |   |                              |  |
| 7             |          |                                   |                 |   |                        |   |                              |  |
| 8             | 460      | Total                             | 0               | 0   | g                      | 0   |                              |  |
| 9             | 461      | Metered Sales to Gen. Customers   |                 |   |                        |   |                              |  |
| 10            | 461 1    | Residential                       | 172,870         | (545)                                       | 43,245                 | 5,375                                       | 68                           |  |
| n             | 461 2    | Commercial                        | 69,375          | 20,395                                      | 30,656                 | 4,982                                       | 9                            |  |
| 12            | 461.3    | Industrial                        | 9,457           | 2,635                                       | 5,537                  | 2,726                                       |                              |  |
| 13            | 461.4    | Public Authorities                | 5,988           | 148   | 757                    | (76)  | 1                            |  |
| 14            |          | Total                             | 257,690         | 22,633                                      | 80,195                 | 13,007                                      | 79                           |  |
| 15            | 462.1    | Public Fire-Protection Service    | 105,221         | q   |                        |   |                              |  |
| 16            | 462,2    | Private Fire-Protection Service   | 22,711          | (38)  |                        |   | 2                            |  |
| 17            | 464      | Other Sales to Public Authorities |                 |   |                        |   |                              |  |
| 18            | 466      | Sales for Resale                  | 140,806         | (13,697)                                    | 133,803                | 0   |                              |  |
| 19            | 467      | Interdepartmental Sales           |                 |   |                        |   |                              |  |
| 20            | 1        | Total Sales of Water              | 526,428         | 8,898                                       | 213,998                | 13,007                                      | 82                           |  |
| 21            |          | OTHER OPERATING REVENUES          | 88.0            |   |                        |   |                              |  |
| 22            | 470      | Forfeited Discounts               |                 |   |                        |   |                              |  |
| 23            | 471      | Miscellaneous Service Revenues    | 0               | 0   |                        |   |                              |  |
| 24            | 472      | Rents from Water Property         | 144,000         | 0   |                        |   |                              |  |
| 25            |          | Interdepartmental Rents           |                 |   |                        |   |                              |  |
| 26            | 474      | Other Water Revenues              |                 |   |                        |   |                              |  |
| 27            |          | Total Other Operating Revenues    | 144,000         | 0   | 0                      |   |                              |  |
| 28            |          | Total Operating Revenues          | 670,428         | 8,898                                       | 213,998                | 13,007                                      | 82.                          |  |

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#### 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.

| Line | Description  | Annual Revenues        | Amount Subject to Assessment |
|------|--|------------------------|------------------------------|
| 1    | Total Water Revenues (from W-3 line 28, Column c)  | \$670,428              |                              |
| 2    | Total Sales for Resale - Account 444 (from W-3 line<br>18, Column c) <u>Sales in New Hampshire</u> | \$19,602               |                              |
| 3    | Net Subject to Assessment (Line I minus Line 2)  | nii n h <sub>e</sub> t | \$650,826                    |
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# Utility Name: FRYEBURG WATER COMPANY

Year of Report:

December 31, 2021

| Line Number | АССТ.      |   | Total Investment                        | Depreciation Base | Depreciation Rate                      | Annual Depreciation |
|-------------|------------|---|---|-------------------|--|---------------------|
| Luie Number | NO.        | ACCOUNT NAME  |   |                   |  |                     |
|             | (a)        | (b)   | (c)                                     | (d)               | (e)                                    | (1)                 |
| 1<br>2      | 304        | Structures and Improvements<br>Collecting and Impounding Reservoirs | 91,415                                  |                   | 3.0%                                   | 1,72                |
| 3           | 305        |   |   |                   |  |                     |
| 4           | 306<br>307 | Lake, River and Other Intakes                                       | 195,863                                 |                   | 2.00/                                  |                     |
| 5           | 307        | Wells and Springs<br>Infiltration Galleries and Tunnels             | 193,803                                 |                   | 2.0%                                   |                     |
| 6           | 308        | Supply Mains  | 1.<br>                                  |                   |  |                     |
| 7           | 310        | Power Generation Equipment  |   |                   |  | -77                 |
| 8           | 311        | Pumping Equipment   | 118,058                                 |                   | 5.0%                                   |                     |
| 9           | 320        | Water Treatment Equipment   | 108,647                                 |                   | 5.0%                                   | 5,84                |
| 10          | 330        | Distribution Reservoirs and Standpipes                              | 531,515                                 |                   | 1.3%                                   | 6,9                 |
| 11          | 331        | Transmission and Distribution Mains                                 | 1,922,652                               |                   | 1.3%                                   | 17,3                |
| 12          | 333        | Services  | 349,832                                 |                   | 3.0%                                   | 11,3                |
| 13          | 334        | Meters and Meter Installations                                      | 168,917                                 |                   | 4.0%                                   | 6,52                |
| 14          | 335        | Hydrants  | 61,749                                  |                   | 2.0%                                   | 68                  |
| 15          | 335        | Other Plant and Miscellaneous Equipment                             | 25,024                                  |                   | 10.0%                                  | 1,9                 |
| 16          | 340        | Office Furniture and Equipment                                      | 6,497                                   |                   | 10.0%                                  |                     |
| 17          | 341        | Transportation Equipment  | 0,477                                   |                   | 12,170                                 |                     |
| 18          |            | Stores Equipment  |   | 1000 C            |  | Million IV          |
| 19          | 343        | Tools, Shop and Garage Equipment                                    | 12,711                                  |                   | 7.1%                                   |                     |
| 20          | 344        | Laboratory Equipment  | 283                                     |                   | 10.0%                                  | 0.0                 |
| 21          | 345        | Power Operated Equipment  |   | -<br>-            | 10.074                                 |                     |
| 22          | 346        | Communication Equipment   |   |                   |  |                     |
| 23          | 347        | Miscellaneous Equipment   | 24,564                                  |                   | 10.0%                                  |                     |
| 24          | 348        | Other Tangible Plant  |   |                   |  | . <u>Ma</u> ria     |
| 25          |            | Total Depreciable Water   |   |                   |  |                     |
| 26          |            | Plant In Service  | 3,617,727                               |                   |  | 58,06               |
|             |            |   |   |                   | ĺ                                      |                     |
|             |            |   | 1                                       | -                 | Less: CLAC Amortization                | (7,68               |
|             |            |   |   |                   |  | 50,38               |
|             |            |   |   |                   | Add: Audit Adjustment                  |                     |
|             |            | 02 <b></b>  |   |                   | PUC Depreciation                       | 50,38               |
|             |            |   |   |                   |  |                     |
|             |            |   |   |                   | ······································ |                     |
|             |            |   |   |                   |  |                     |
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|             |            |   |   |                   |  |                     |

| iren.          | АССТ.         |   | RESERVE BALANCE  | DEPRECIATION<br>ACCRUALS BOOKED | OTHER<br>CREDITS | TOTAL CREDITS<br>TO RESERVE* |
|----------------|---------------|---|--|---------------------------------|------------------|------------------------------|
| ine 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           |   |  |                                 |                  |                              |
| 3              | 505           | Collecting and Impounding Reservoirs    |  |                                 |                  |                              |
| 4              | 306           | Lake, River and Other Intakes           |  |                                 |                  |                              |
| 5              | 307           | Wells and Springs                       |  |                                 |                  |                              |
| 6              | 307           |   |  |                                 |                  |                              |
| 7              | 506           | Infiltration Galleries and Tunnels      |  |                                 |                  |                              |
| 8              | 309           | Supply Mains                            |  |                                 |                  |                              |
| 9              | 309           | Power Generation Equipment              |  |                                 |                  |                              |
| 10             | 311           | Pumping Equipment                       |  |                                 |                  |                              |
| 10             | 320           | Water Treatment Equipment               |  |                                 | 8                |                              |
| 12             | 330           |   |  |                                 |                  |                              |
| 12             | 330           | Distribution Reservoirs and Standpipes  |  |                                 |                  |                              |
| 13             | 331           |   |  |                                 |                  |                              |
| 15             | 331           | Transmission and Distribution Mains     |  |                                 |                  |                              |
| 16             | 333           | Services                                |  |                                 |                  |                              |
| 17             | 333           |   | n and a state of the state of t |                                 |                  | - Ż                          |
| 18             |               | Meters and Meter Installations          |  |                                 |                  |                              |
| 19             | 335           | Hydrants                                | -  |                                 |                  |                              |
| 20             | 339           |   |  |                                 |                  |                              |
| 21             | 539           | Other Plant and Miscellaneous Equipment |  |                                 |                  |                              |
| 22             | 340           | Office Furniture and Equipment          |  |                                 |                  |                              |
| 23             | 340           | Transportation Equipment                |  |                                 |                  |                              |
| 23             | 341           | 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             | 100.000       |   |  |                                 |                  |                              |
| 32             |               | Total                                   | 1,054,172  | 58,065                          |                  | 58,0                         |
| 33             |               |   |  |                                 |                  |                              |
| pecify nature  | of transactio | n                                       | A  |                                 |                  |                              |
| e ( ) to denot | e reversal en | tries.                                  | ·····  |                                 |                  | 1. <u>1</u>                  |
|                |               |   |  |                                 |                  |                              |
|                |               |   | 12<br>728  |                                 |                  |                              |
| 23             |               |   |  |                                 |                  |                              |
|                |               |   |  |                                 |                  |                              |
|                |               |   |  |                                 |                  |                              |
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|                |               |   |  | 05 10.050 A                     | LAD (200)        | <u></u>                      |
|                |               |   |  |                                 |                  |                              |
|                |               |   |  |                                 |                  |                              |

| Utility Name: | FRYEBURG WATER COM                     | IPANY                                |                                  |                                       | Year of Report:   | December 31, 2021   |
|---------------|--|--------------------------------------|----------------------------------|---------------------------------------|---|---|
|               |  | ANALYSIS OF EN                       | TRIES IN WATER DEPR              | RECIATION RESERVE (C                  | ontinued)   |   |
| Line Number   | PLANT<br>RETIRED CHARGED<br>TO RESERVE | ASSOCIATED<br>SALVAGE &<br>INSURANCE | ASSOCIATED<br>COST OF<br>REMOVAL | OTHER<br>CHARGES<br>TO RESERVE        | TOTAL CHARGES TO<br>RESERVE<br>(add columns g, h, i, j) | RESERVE BALANCE AT<br>END OF YEAR<br>(columns c + f - column k) |
|               | (g)                                    | (h)                                  | (1)                              | ()                                    | (k)   | ()  |
| 1             |  |                                      |                                  |                                       |   |   |
| 3             |  |                                      |                                  |                                       |   |   |
| 4             |  |                                      |                                  |                                       |   |   |
| 5             |  |                                      |                                  |                                       |   |   |
| 6             |  | - · ·                                |                                  |                                       |   |   |
| 7             |  |                                      |                                  |                                       |   | (   |
| 8             |  |                                      |                                  |                                       |   |   |
| 9             |  |                                      |                                  |                                       |   |   |
| 10<br>11      |  |                                      |                                  |                                       |   |   |
| 12            |  |                                      |                                  |                                       |   |   |
| 13            |  |                                      | · · .                            |                                       |   |   |
| 14            |  |                                      |                                  | 2                                     |   |   |
| 15            |  |                                      |                                  |                                       |   |   |
| 16            |  |                                      |                                  |                                       |   |   |
| 17            |  |                                      |                                  |                                       |   |   |
| 18            |  |                                      |                                  | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · ·                   |   |
| 19<br>20      |  |                                      |                                  |                                       |   |   |
| 20            |  | -                                    |                                  |                                       |   |   |
| 22            |  |                                      |                                  |                                       |   |   |
| 23            |  |                                      |                                  |                                       |   |   |
| 24            |  |                                      |                                  |                                       |   |   |
| 25            |  |                                      |                                  | · · · · · · · · · · · · · · · · · · · |   |   |
| 26            |  |                                      |                                  |                                       |   |   |
| 27            |  |                                      |                                  | · · · · · · · · · · · · · · · · · · · |   |   |
| 28<br>29      |  |                                      |                                  | · · · · · · · · ·                     | <u> </u>  |   |
| 30            |  |                                      |                                  |                                       |   |   |
| 31            |  |                                      |                                  |                                       |   |   |
| 32            | 116.802                                | 0                                    | 0                                | 0                                     | 116.802   | 995,435   |
| 33            | 1.235 MORA                             | 20                                   |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      | 100                              |                                       | 1913  |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       | 10.1  |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      | 10.0                             |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       | 0.0   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |
|               |  |                                      |                                  |                                       |   |   |

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| Utility Name: F | <b>RYEBURG WATER</b> | COMPANY |
|-----------------|----------------------|---------|
|-----------------|----------------------|---------|

| Vear | of | Report: |
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|               |                                | EMPLOYEES AND C                       | OMPENSATION                           |                    |                     |
|---------------|--------------------------------|---------------------------------------|---------------------------------------|--------------------|---------------------|
| Line Number   | NATURE OF OCCUPATION<br>(a)    | Number of<br>Employees Dec 31<br>_(b) | Total Compensation<br>for year<br>(c) | Water Dept.<br>(d) | Other Depts.<br>(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            |                                | -                                     |                                       |                    |                     |
| 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            |                                | A final print                         |                                       |                    |                     |
| 29            | General Officers               |                                       |                                       |                    |                     |
| 30            |                                |                                       |                                       |                    |                     |
| 31            | Total Officers and Employees   | 0                                     | 0                                     | 0                  |                     |
| vered by retu | arns in column (e).            |                                       |                                       |                    |                     |
| 1             |                                |                                       |                                       |                    |                     |
|               |                                |                                       |                                       |                    |                     |
|               |                                |                                       |                                       |                    |                     |
| VT-2784       |                                |                                       |                                       |                    |                     |

Utility Name: FRYEBURG WATER COMPANY December 31, 2021 Year of Report: **CLASSIFICATION OF CUSTOMERS** NUMBER OF CUSTOMERS CLASSIFICATION Line No. Metered Total Unmetered (a) (b) (c) (d) I Residential 687 687 2 91 91 Commercial 3 7 7 (Industria) 4 14 14 Governmental 5 Affiliated Distributors 6 Other Distributors 7 Grand Total 799 0 799 SOURCE OF SURFACE WATER SUPPLY Name and Location Area of Watershed Storage Capacity Est. Daily Yield in Dry Draft During Year Line No. Sq. MI of Reservoir in Thousand Gal. Year in Thousand Gal. Av. Daily in Thousand Gal. Max. Daily in Thousand Gal. (8) **(b)** (c) (d) (e) (1) 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20

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Year of Report: FRYEBURG WATER COMPANY December 31, 2021 Utility Name: SOURCE OF GROUNDWATER SUPPLY Yield in Gallons per day Pumping Method\*\* Description of Source Open or Depth\* Diameter Line Number Covered (b) (c) (d) (e) (a) 1 Springs 2 3 4 5 6 Shallow Wells (100 feet or less) 7 8 #1 Gravel Packed Well 70' 16" 504,000 Deep Well Pump 9 648,000 #2 Gravel Packed Well 80' 16" 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) \*\* Direct suction, air-lift or deepwell pump DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS 1. Show the requested information concerning structures employed for storage of water in connection with the distribution system. 2. In column (f) indicate whether zone is high pressure, low pressure or other characteristics. Classification Location Capacity in Maximum Number of Service Zone Open or Line Number (earth, steel, concrete, etc). (city, village or town) thousand gallons Day's Supply Supplied Covered (a) (b) (c) (d) (c) **(f)** 1 2 500,000 Concrete Covered Elec. System Fryeburg 3 4 Covered 300,000 Elec. System Fryeburg Concrete 5 6 7 8 9 10 11 12 13 14 15 16 17

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Utility Name: FRYEBURG WATER COMPANY

 $\mathbf{x}^{*}$  ,  $\mathbf{x}^{*}$ 

Year of Report:

December 31, 2021

|                  | FOR EA                                   | ACH SUPPI       |                       |                          | R SPECIFY T                   |            | F TREATMENT            | USED   |                                       |
|------------------|--|-----------------|-----------------------|--------------------------|-------------------------------|------------|------------------------|--|---------------------------------------|
| Line Number      |  | Chlorination    | Fluoridation          | Flocculation/Coagulation | Sedimentation                 | Filtration | Iron/Manganese Removal | Lead/Copper  | Other Treatment (specify)             |
| 1:               |  |                 |                       |                          |                               |            |                        |  |                                       |
| 2                |  | '               | <u> </u>              |                          |                               | '          |                        |  |                                       |
| 3                | #1 Well                                  | <u>↓</u> ′      | <u> </u> '            | <u></u>                  | '                             |            |                        |  |                                       |
| 5                | #2 Well<br>#3 Well                       |                 | x<br>x                |                          |                               | l          |                        | <u>x</u>   |                                       |
| 6                | #5 WGI                                   | <b>^</b>        | ŕ – ť                 |                          | {!                            | !          |                        | X  |                                       |
| 7                |  | <b></b>         | <b> </b> /            | '                        |                               | !          |                        |  |                                       |
| 8                |  | '               | (                     |                          |                               |            |                        | 1 1  |                                       |
| 9                |  |                 |                       |                          |                               |            |                        |  |                                       |
| 10               |  |                 |                       |                          |                               |            |                        |  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| 11               |  |                 |                       |                          |                               |            |                        |  |                                       |
| 12               |  | <u> </u>        |                       |                          |                               |            |                        |  |                                       |
|                  | <u> </u>                                 |                 |                       |                          |                               |            |                        | L.   |                                       |
|                  |  |                 |                       |                          | N AND DIST<br>t items include |            |                        |  |                                       |
|                  | Kind of Pipe (Galvanized, Cast Iron,     | Diameter        |                       |                          |                               |            | Retirements            | Adjustments Dr.  | In Use                                |
| Line Number      | (30) 16 70 82                            | in inches       | In Use Firs           | st of Year               | Added Du                      | ring Year  | during Yr              | (or Cr.) during Yr   | End of Year                           |
|                  | (a)                                      | (b)             | (0                    | 2)                       | (d                            | 0          | (e)                    | (ſ)  | (g)                                   |
| 1                | <u>Transmission</u>                      |                 |                       |                          |                               |            |                        |  |                                       |
| 2                | PVC                                      | 12              |                       |                          |                               |            |                        |  | 1,820                                 |
| 3                | Total Transmission                       |                 | 1.82                  | 20                       |                               | 0          | 0                      | 0  | 1,820                                 |
| 4                | Distribution                             | L               | l                     |                          | L                             |            | ļ/                     | l  |                                       |
| 5                |  | 1               | <u> </u>              |                          |                               |            | J                      | 10.2   |                                       |
| 0<br>7           | PVC, C.I., D.I., PVC<br>A.C., PVC        | <u>12</u><br>10 |                       |                          |                               |            |                        | 92   | 11,787                                |
|                  | A.C., PVC, C.I., PE, D.I.                | 8               |                       |                          |                               |            |                        | <u>(91)</u><br>11  | 644                                   |
|                  | A.C., C.I., PVC, PE, D.I.                | 6               |                       |                          |                               |            |                        | (47)   | 61,210                                |
|                  | CL PVC                                   |                 |                       |                          |                               |            |                        | 9  | <u>34,446</u><br>9,478                |
| 11               | СІ                                       | 3               | 86                    |                          |                               |            |                        |  |                                       |
| 12               | A.C., PE, PVC, Copper                    | 2               | and the second second | 222 Ar                   |                               |            |                        | 772  | 8,528                                 |
|                  | С.1., РЕ                                 | < 2             | 125                   |                          |                               |            |                        | 252  | 260                                   |
| 14               |  |                 |                       |                          |                               |            |                        |  |                                       |
| 15               | l!                                       |                 |                       |                          |                               |            |                        |  |                                       |
| 16               | L  | i               |                       |                          |                               |            |                        |  |                                       |
| 17               |  |                 |                       |                          |                               |            |                        |  |                                       |
| 18<br>19         |  | <b>⊢</b>        |                       |                          |                               |            |                        |  |                                       |
| 20               | l  | i               |                       |                          |                               |            |                        |  |                                       |
| 20               |  |                 |                       |                          |                               |            |                        |  | <u> </u>                              |
| 21               | 20                                       | t               |                       |                          |                               |            |                        |  |                                       |
|                  | Total Distribution                       |                 |                       | 126,217                  |                               | 0          | 0                      | 998  | 127,215                               |
| ;<br>            | Total 2 total content                    |                 |                       | 1401011                  |                               |            |                        |  | 12/12/13                              |
| Adjustments in ( | column f pertain to ongoing improvements | s to GIS dat    | tabase man            | agement.                 | 20                            |            |                        |  |                                       |
|                  |  |                 |                       |                          |                               |            |                        | 1.0  |                                       |
|                  |  |                 |                       |                          | 100                           |            |                        | 10 - 100 - 1 |                                       |
|                  |  |                 |                       |                          |                               | 1.04       |                        | 1  |                                       |
|                  | 0.0.                                     |                 |                       |                          |                               |            | 92<br>10               |  |                                       |
|                  |  |                 |                       |                          |                               |            |                        |  |                                       |
|                  |  |                 |                       |                          |                               |            |                        |  |                                       |

| Utility Name:  | FRYEBURG WATER COMP             | ANY  |                       |                       |                  |                   | Year of Report:   | I                                     | December 31, 2021 |  |
|--|---------------------------------|--|-----------------------|-----------------------|------------------|-------------------|-------------------|---------------------------------------|-------------------|--|
|  |                                 |  |                       | FIRE HYDRAN           | NTS              |                   |                   |                                       |                   |  |
| 1. Show the requ   | uested information concerning   | fire hydrants used i                         | n furnishing water fo | or public and private | fire protection  |                   |                   |                                       |                   |  |
|  | gives fire protection without d |  |                       |                       |                  | propriate footnot | es.               |                                       |                   |  |
|  |                                 | Size of Hydrant                              | Diameter of           | 1 A. 19 1.            |                  |                   | drants in Service |                                       |                   |  |
|  |                                 | (valve opening)                              | Plugs to Main         | At Beginnir           | ng of Year       | Added             | Retired           | At End                                | of Year           |  |
| Line Number  | Location                        | inches                                       | inches                | Company Owned         | <u> </u>         | during year       | during year       | Company Owned                         | Not Co. Owned     |  |
|  | 1934                            |  | (c)                   | (d)                   | (e)              | (f)               | (g)               | (h)                                   | (i)               |  |
|  | (a)                             | (b)  | (c)                   |                       | (e)              | (4)               | 15/               |                                       | 1.7               |  |
|  | Public Fire Protection          | <u>                                     </u> |                       | 77                    |                  |                   |                   | 77                                    |                   |  |
| 2  |                                 |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 3  | Private Fire Protection         | -  |                       |                       | 9                |                   | -                 | · · · · · · · · · · · · · · · · · · · | 9                 |  |
| 4  |                                 |  |                       |                       |                  |                   | -                 |                                       |                   |  |
| 5  |                                 |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 6  | 1                               |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 7  |                                 |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 8  |                                 |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 9  |                                 |  |                       |                       |                  |                   |                   |                                       |                   |  |
| 10   |                                 | 11   |                       |                       |                  |                   |                   |                                       |                   |  |
| n i  |                                 |  |                       |                       |                  | 1                 | 10.0              |                                       |                   |  |
| 12   |                                 |  |                       |                       |                  | ·                 |                   |                                       |                   |  |
| 10.0   | Total                           |  |                       | 27                    | 0                | Ó                 | 0                 | 77                                    | 9                 |  |
| -  | L I UIAI                        |  |                       | SERVICE PIP           |                  | 4                 |                   |                                       |                   |  |
| 1 Show the me  | quested information concerning  | the service nines w                          | sed in the delivery o |                       |                  |                   |                   |                                       |                   |  |
| 22 S   | plested information concerning  |  |                       |                       |                  |                   |                   |                                       |                   |  |
|  | dent owns the services from the |  |                       |                       | "owned by respon | tent."            |                   |                                       |                   |  |
| a. II ine respond  | went owns the services from the | - statu to the curb 0                        | . Property mic, clast | T                     |                  |                   |                   |                                       |                   |  |
|  | 1893                            |  | unimplan and          |                       | ring Veer        | Retired During    |                   | Number at End of Year                 |                   |  |
| Line Number  | Diameter, in.                   | Number at Be                                 | eginning of Year      | Added Du              | umg rear         | Year              |                   | A                                     |                   |  |
|  |                                 |  |                       |                       |                  | Total             | Total             | Active                                | Inactive          |  |
|  |                                 |  |                       |                       |                  | 0.000             | 100000            | 3545                                  | 10000             |  |
|  | (a)                             | The second second second                     | (b)                   | (0                    | :)               | (d)               | (e)               | (f)                                   | (g)               |  |
|  | (a)<br>Owned by Respondent      |  | (b)                   | (c                    | :)               | (d)               | (e)               | ()<br>10.000                          | (g)               |  |
| 1  |                                 | <u> 2020</u> 10                              | (b)                   | (c                    | :)               | (d)               | (e)               | (f)                                   | (g)               |  |
|  |                                 | NOROAD                                       | (b)                   | 2)<br>                | ;)               | (đ)               | (e)               | ()                                    | (g)               |  |
| 2  |                                 |  | (b)                   |                       | ;)               | (đ)               | (e)               |                                       | (g)               |  |
| 2<br>3   |                                 |  | (b)                   |                       | ;)<br>           | (d)               | (e)               | ()                                    | (g)               |  |
| 2<br>3<br>4  |                                 |  | (b)                   | (c                    | )<br>            | (d)               | (e)               | ()                                    | (g)               |  |
| 2<br>3<br>4<br>5   |                                 |  | (b)                   |                       |                  | (d)               | (e)               | ()                                    | (g)               |  |
| 2<br>3<br>4<br>5<br>6  |                                 |  | (b)                   |                       | )                |                   | (e)               |                                       | (p)               |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8  |                                 |  |                       |                       | )                |                   | (e)               |                                       | (p)               |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9   |                                 |  |                       |                       | ;)               |                   | (e)               | ()                                    | (g)               |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10   |                                 |  |                       |                       | ;)               |                   |                   | ()                                    |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11   |                                 |  |                       |                       | ;)               |                   |                   | ()                                    |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>11<br>12                                     |                                 |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13                                     | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14                               | Owned by Respondent             |  | (b)                   |                       |                  |                   | (e)               | ()                                    | (p)               |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15                         | Owned by Respondent             |  |                       |                       | )                |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16                   | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15                         | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16                   | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17             | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18       | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       | ;)               |                   |                   |                                       |                   |  |
| 2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10<br>11<br>12<br>13<br>14<br>15<br>16<br>17<br>18<br>19 | Owned by Respondent             |  |                       |                       |                  |                   |                   |                                       |                   |  |

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| Intitian NI-  | TRUEDUDO WATED OOMBAND |  |
|---------------|------------------------|--|
| Jtility Name: | FRYEBURG WATER COMPANY |  |
|               |                        |  |

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Year of Report:

| . Show the rea | uested information concerni | ing consumers' meter  |   | MER'S METERS<br>during the year.   |             |                         |                          |                               |
|----------------|-----------------------------|-----------------------|---|--|-------------|-------------------------|--------------------------|-------------------------------|
|                |                             | 1                     | the second se | eters in Service   |             | Number in               | Number                   | Number                        |
| Line Number    | Size, in                    | Beginning Year        |   | Removed During Year  | End of Year | Stock at End of<br>Year | Purchased During<br>Year | Condemned o<br>Sold during Ye |
| _              | (a)                         | (b)                   | (c)   | (d)  | (e)         | (f)                     | (g)                      | (h)                           |
| 1              | Owned by Respondent         | distantic de          |   | Chefter Chefter  |             |                         |                          |                               |
| 2              |                             |                       |   |  |             |                         |                          |                               |
| 3              | 5/8                         | 685                   |   |  | 685         | 685                     | 24                       | 19                            |
| 4              | 3/4                         | 12                    |   |  | 12          | 12                      | 2                        | i                             |
| 5              | 1                           | 18                    |   |  | 18          | 18                      | 2                        | 3                             |
| 6              | 1 1/2                       | 14                    |   |  | 14          | 14                      | 2                        | 0                             |
| 7              | 2                           | 16                    |   |  | 16          | 16                      | 2                        | 0                             |
| 8              | 4                           | 0                     |   |  | 0           | 0                       | 0                        | 0                             |
| 9              | 6                           | 2                     |   |  | 2           | 2                       | 0                        | 0                             |
| 10             |                             |                       |   |  |             |                         |                          |                               |
| 11             |                             | -                     |   |  |             |                         |                          |                               |
| 12             |                             | -11                   |   |  |             |                         |                          |                               |
| 13             |                             | _                     |   |  |             |                         |                          | -                             |
| 14             |                             | 3 A                   |   |  |             | -                       |                          |                               |
| 15             |                             | _                     |   |  |             |                         |                          |                               |
| 16             |                             | _                     |   |  |             |                         |                          |                               |
| 5380m2         | Total                       | 747                   | 0   | 0  | 747         | 747                     | 32                       | 23                            |
|                | Owned by Consumers          |                       | had been all and and  |  | Sel         |                         | 1                        |                               |
| 19             |                             |                       |   |  | -           |                         |                          |                               |
| 20<br>21       |                             |                       |   |  |             |                         |                          | 1744                          |
| 21             |                             | + +                   |   |  |             |                         |                          |                               |
| 22             |                             |                       |   |  |             |                         |                          |                               |
| 23             |                             | +                     |   |  | 1           |                         |                          |                               |
| 24             |                             |                       |   |  |             |                         |                          |                               |
| 26             |                             |                       |   |  |             |                         |                          |                               |
| 0.000          | F-4-1                       |                       |   |  |             |                         |                          |                               |
|                | Fotal                       | -                     | · · · · · · · · · · · · · · · · · · ·   |  |             |                         |                          |                               |
|                |                             | <u> </u>              | 1   | and a second sec |             |                         | 0                        |                               |
|                |                             |                       |   |  |             | 100                     |                          | 12                            |
|                |                             |                       |   |  |             |                         |                          | 0.5                           |
|                | 5.1                         |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
|                |                             | s and the association |   |  | 10          |                         | 1.100 - 100              |                               |
|                |                             |                       |   |  | 22          |                         | 34                       |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  | 14.2.1<br>  |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |
| 1.0.           |                             |                       |   |  |             |                         |                          | ····                          |
|                |                             |                       |   |  |             |                         |                          |                               |
| - 15           | 70.000 mm                   |                       |   |  |             |                         |                          |                               |
|                |                             |                       |   |  |             |                         |                          |                               |

| Utility Name: | EDVERIDA | WATER | COMPANY  |
|---------------|----------|-------|----------|
| Utury Name:   | TRIEDURU | WATER | CONTRACT |

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.

|             |   |                                | Tho                           | usand Gallons Delivered to  |                                  |                  |
|-------------|---|--------------------------------|-------------------------------|---|----------------------------------|------------------|
| I in Mushe  | Month                                   |                                | Groun                         | iwater  | Surfa                            | ice Water        |
| Line Number |   | Purchased                      | By Pumping                    | By Gravity  | By Pumping                       | By Gravity       |
|             | (a)                                     | (b)                            | (c)                           | (d)   | (e)                              | (f)              |
| 1           | January                                 |                                | 5,273                         |   |                                  |                  |
| 2           | February                                |                                | 5,070                         |   |                                  |                  |
| 3           | March                                   |                                | 7,156                         |   |                                  |                  |
| 4           | April                                   |                                | 6,442                         |   |                                  |                  |
| 5           | May                                     |                                | 10,126                        |   |                                  |                  |
| 6           | June                                    |                                | 16,981                        |   |                                  |                  |
| 7           | July                                    |                                | 13,725                        | 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - |                                  |                  |
| 8           | August                                  |                                | 11,884                        |   |                                  |                  |
| 9           | September                               |                                | 8,814                         |   |                                  |                  |
| 10          | October                                 |                                | 8,746                         |   |                                  | 54-              |
| 11          | November                                |                                | 4,407                         |   |                                  |                  |
| 12          | December                                |                                | 5,036                         |   |                                  |                  |
| 13          | Totals                                  | 0                              | 103,660                       |   | 0                                | 0 0              |
| 14          |   |                                |                               |   |                                  | THOUSAND GALLONS |
| 15          | Total PRODUCTION WATE                   | R                              |                               |   |                                  | 103,660          |
| 16          |   |                                | - 21                          |   |                                  |                  |
| 17          | Total REVENUE WATER (P                  | age W-3, line 20, col. e) or   |                               |   |                                  | 80,195           |
| 18          |   |                                |                               |   |                                  |                  |
| 19          | Balance as NON-REVENUE                  | WATER                          | State Percentage:             | 22.64%  |                                  | 23,465           |
| 20          |   |                                |                               |   |                                  |                  |
| 21          | Description and estimated c             | onsumption of Non-Revenue      | Water                         |   |                                  |                  |
| 22          | Utility Usage-at source/treatm          |                                |                               |   |                                  | 518              |
| 23          | Utility Usage-flushing hydran           | ts Num                         | ber flushed:                  | 94  | 100                              | 724              |
| 24          | Utility Usage-bleeders                  |                                | nber in use:                  | 2   |                                  | 0                |
| 25          | Utility Usage-meter bench               | Num                            | ber meters tested:            | 0   |                                  | 0                |
| 26          | Utility Usage-other purposes            | (specify):                     |                               |   |                                  | 0                |
| 27          |   |                                |                               | 24 - 32   |                                  | 0                |
| 28          |   | and and a second second        |                               |   |                                  | 0                |
| 29          |   |                                |                               |   |                                  |                  |
| 30          | Fire Protection                         | Numb                           | er of hydrant-using fires:    | 0   |                                  | 0                |
| 31          | Main Breaks                             | Numb                           | er of breaks:                 | 6   |                                  | 1,812            |
| 32          | Service Line losses before me           | ters Num                       | ber of cases:                 | 2   |                                  | 432              |
| 33          | Other Non-Revenue uses/loss             | es (specify):                  |                               |   |                                  |                  |
| 34          |   |                                |                               |   |                                  |                  |
| 35          |   |                                |                               |   |                                  |                  |
| 36          | Total Accounted for Non-Rev             | enue Water (Lines 22 through   | Lines 35)                     |   |                                  | 3,486            |
| 37          | Unaccounted for Water                   |                                |                               |   |                                  | 19,979           |
| 38          | Total Non-Revenue Water (L              | ines 36 plus Line 37)          |                               | 2010<br>  | 1999 - A.                        | 23,465           |
| 39          |   |                                |                               |   |                                  |                  |
| 40          | System DEMAND Data                      | Quantity (mgd)                 | Date                          |   |                                  |                  |
| 41          | Average Daily Demand:                   | 0.28                           |                               |   |                                  |                  |
| 42          | Maximum Day Demand:                     | 0.5                            | 10/9/2021                     |   |                                  |                  |
| 43          | Peak Hour Demand:                       |                                |                               |   | 36-557                           | 10 10 10         |
| Remarks     | Note: No                                | on-revenue water is water that | was produced and used but did | not produce water revenue   | es; unaccounted for water is a s | ubset of this.   |
|             |   |                                | <u>4</u>                      | ·   |                                  | 2                |
|             |   |                                |                               |   |                                  |                  |
|             | 20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - |                                |                               |   | 0.0 T                            |                  |
|             | _                                       |                                | 542.5<br>2000                 |   | <u> </u>                         | 3 <del></del>    |
|             |   | 52 <u></u>                     |                               | 1 1 <b>-</b>  |                                  |                  |
|             |   |                                |                               | alaanse verse   |                                  |                  |
|             |   |                                |                               | -   |                                  | 2                |
|             | - <b>1</b> (1997)                       | <u> </u>                       |                               |   |                                  |                  |
|             | AGC 1 - 49                              |                                | ·                             |   |                                  |                  |
|             |   |                                |                               |   |                                  |                  |
|             |   |                                |                               | Arr. 171  |                                  |                  |

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Year of Report:

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# SYSTEM INFRATRUCTURE ASSESSMENT SECTION

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

| Line<br>No. | Rate Class              | Amount Collected from<br>Surcharge    | Expected Surcharge Collection              | \$ Difference       | % Difference (if<br>difference exceeds<br>20%, provide<br>explanation below |
|-------------|-------------------------|---------------------------------------|--|---------------------|---|
| v 1992      | (a)                     | (b)                                   | (¢)  | (d)                 | (e)   |
| 1           |                         |                                       |  |                     |   |
| 2           | Public Fire Protection  | 1,315                                 |  | 1,315               | #DIV/0!   |
| 3           | Private Fire Protection | 271                                   |  | 271                 | #DIV/0!   |
| 4           | Residential             | 619                                   | <u> </u>                                   | 619                 | #DIV/0!   |
| 5           | Commercial              | 2,382                                 |  | 2,382               | #DIV/0!   |
| 6           | Industrial              | 47                                    |  | 47                  | #DIV/0!   |
| 7           | Public Authorities      | 6                                     |  | 6                   | #DIV/0!   |
| 8           | Other                   |                                       | 5,509                                      | (5,509)             | -100.00%  |
| 9           | Total                   | 4,638                                 | 5,509                                      | (871)               | -18.77 <mark>%</mark>   |
| 10          |                         |                                       |  |                     |   |
| n           | Explanation of Differen | ces Greater than 20% - Expected       | collection estimated. Only 1 surcharge has | been billed. Annual | total expected is \$22,2  |
| 12          |                         |                                       |  |                     |   |
| 13          |                         |                                       |  |                     |   |
| 14          |                         | 0                                     |  |                     |   |
| 15          |                         |                                       |  |                     |   |
| 16          |                         |                                       |  |                     |   |
| 17          |                         |                                       | ·····                                      |                     |   |
| 18          |                         | -                                     |  |                     |   |
| 19          |                         |                                       |  |                     |   |
| 20          |                         |                                       |  |                     |   |
| 21          |                         |                                       |  | -                   |   |
| 22          |                         |                                       |  |                     |   |
| 23          |                         | · · · · · · · · · · · · · · · · · · · |  |                     |   |
| 24          |                         |                                       | 1100 - 255 k                               |                     |   |
| 25          |                         |                                       |  |                     |   |
| 25          |                         |                                       |  |                     |   |
| 20          |                         |                                       |  |                     |   |
| 27          |                         |                                       |  |                     |   |

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## **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<br>No. | Beginning Balance | Additions to Account | Deduction from Account | Ending Balance |
|             | (a)               | (b)                  | (c)                    | (g)            |
| 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 Tot                            | al (Must equal total deductions from above)                                     |                                   |  |  |  |  |

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#### 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.

|             |                            |                                  |            |             |                                    | NÔNE                         |                          |                    |                                    |
|-------------|----------------------------|----------------------------------|------------|-------------|------------------------------------|------------------------------|--------------------------|--------------------|------------------------------------|
| Line<br>No. | Project Name               | Total Cost from Previous<br>Year | % Complete | Actual Cost | Cost Index (most<br>recent update) | Percent<br>Increase/Decrease | Revised Cost to Complete | Revised Total Cost | Number of<br>Customers for<br>Year |
|             | (2)                        | (b)                              | (c)        | (d)         | (e)                                | (1)                          | (g)                      | (b)                | (g)                                |
| 1           | Rt 302 Main<br>Replacement | 1146525                          | 100        | 1146525     |                                    |                              |                          |                    |                                    |
| 2           | The procession             |                                  |            |             |                                    |                              |                          |                    |                                    |
| 3           | 1002                       |                                  |            |             |                                    |                              |                          |                    |                                    |
| 4           |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 5           |                            |                                  |            | -3 X        |                                    |                              | - Valan                  |                    |                                    |
| 6           |                            |                                  |            |             | j.                                 |                              |                          |                    |                                    |
| 7           |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 8           |                            |                                  |            | 100.5.      |                                    |                              |                          |                    |                                    |
| 9           |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 10          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 11          | 22<br>                     |                                  |            |             |                                    |                              |                          | 10000 - 100000     |                                    |
| 12          |                            | с.<br>                           |            |             |                                    |                              |                          |                    |                                    |
| 13          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 14          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 15          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 16          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 17          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 18          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 19          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 20          | CTA A                      |                                  |            |             |                                    |                              |                          |                    |                                    |
| 21          |                            |                                  |            |             |                                    |                              | 10.3/12/1<br>5.00        |                    |                                    |
| 22          |                            |                                  |            |             |                                    |                              | _                        |                    |                                    |
| 23          |                            |                                  |            |             |                                    |                              |                          | 11114              |                                    |
| 24          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 25          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 26          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 27          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |
| 28          |                            |                                  |            |             |                                    |                              |                          |                    |                                    |