e F		
	ANNUAL RE	PORT
	For Water Utilities OF	
	U I	APR 2 0 2023 NH DEPARTAICS IT OF ENERGY
Name	FRYEBURG WATER	
Address	c/o Maine Water, 93 Industrial Park	k Road, Saco, Maine 04072
	TO THE	
PUB	LIC UTILITIES C	COMMISSION
	OF THE	
ST	TATE OF NEW H	AMPSHIRE
	FOR THE	
YEAR EN	NDED DECEMBER	31,2022
Signature of Person responsible for report	Gregory I	N Leighton
	TITLE Controller - Maine Water C	Company
	TELEPHONE 800-287-1643 E-MAIL glei	ighton@mainewater.com

1	FIN. This page is automatically complet			INE WATER UTILITIES SUM t. Therefore, this page is locked so		. The summary
Line No.	Parameter	Data Source Location	Value	Parameter	Data Source Location	Value
T.	Utility Names	Page E-4, Line 7F	Fryeburg Water Company	Customers - residentail	W-7, Line 1 (d)	
2					W-7, Line 2 (d)	
3	Contact Person	Page E-4, Line 4B	Gregory M Leighton	Customers - industrial	W-7, Line 3 (d)	
4	Phone	Page E-4, Line 7D	1-800-287-1643		W-7, Line 4 (d)	
5	Email	Page E-4, Line 12D	gleighton@mainewater.com	Total Customers Accounts	W-7, Line 7 (d)	8
6	Cash Account	Page F-1, Acts, 131 to 135			W-9, Line 9g+ 23g	30.
7	and the second se	Page F-1, Line 42			W-7, Line 7(d) X 2.5	2,0
8	Net Utility Plant	Page F-1, Line 6			W-9, line 23(g)	127,7
	Accounts Receivable	F-1, Act. 141-144		Total Transmission Mains (feet)	W-9, Line 9(g)	34,3
10		F-2, Acts. 221, 223, 224, 231 and 2	1,910,265	Distribution Main Added in Year (feet)	W-9, Line 23(d)	
		F-2, Line 29			W-10, Line 5(h)	
		F-4, Act. 403		Number of Services (not fire protection)	W-10, Line 14 D	1
	and compared and a second	F-4, Line 2		Number of Main Breaks	W-12, Line 31(i)	
		F-4, Line 3			W-12, Line 32(d)	
	Interest Exponse	F-4, Line 39	32,791	Total Production Water	W-12. Line15	88,0
	Net Income	F-4, Line 46	81,514	Number of Fire Hydrants Flushed	W-12, Line 23F	
		F-5, Line 35	0			
18	Main Contributions (net CIAC)	F-21, Line 11	371,559			
19		F-21, Act 271, Line 3	118,631		5531 - 19 ² 9 ² 9 ²	
		W-1, Act. 331c OR W-4 Acct 331	1,939,350			
538 9		W-2, Line 6c	40,693			
	Total Revenue from Public Fire Protection		111,797			
	Total Revenue from Private Fire Protectic		23,214			
7.08		W-3, Line 20	496,944			
22 1		W-4, Line 26c ,	3,699,833			
		W-5a, line 32l	1,120,388			
27	Total FTE Employees (NOT Trustees)	W-6, Line 1 to 26	0	No.		

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).

Front Matter-2

GENERAL INSTRUCTIONS

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

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

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

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

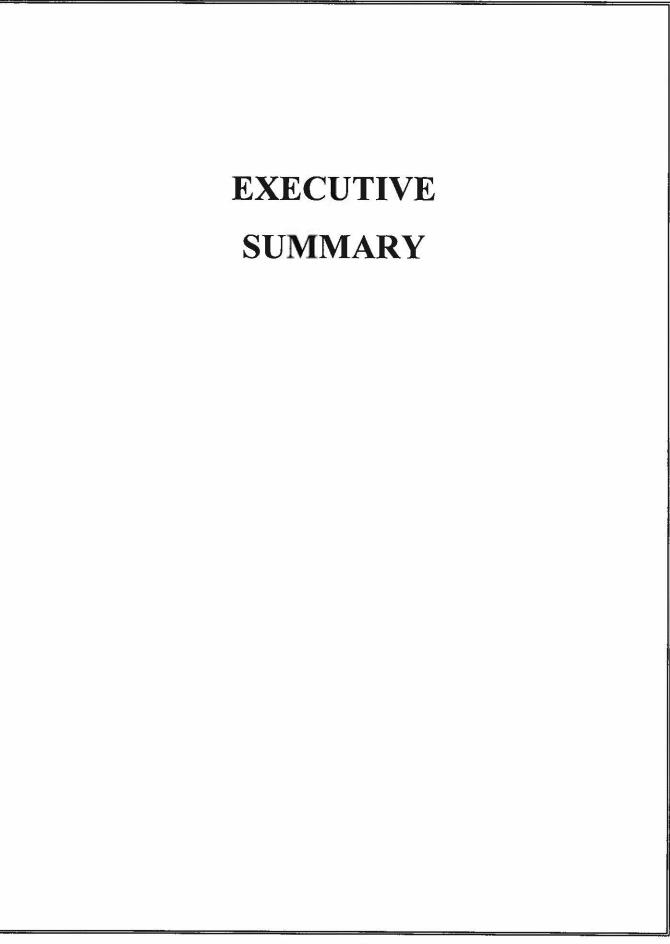
10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

TABLE OF CONTENTS					
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		
	FINANCIA	LSECTION			
Comparative Balance Sheet - Assets and		Extraordinary Property Losses	F-14		
Other Debits	F-1	Notes Payable	F-15		
Comparative Balance Sheet - Equity		Accounts and Notes Payable to			
Capital and Liabilities	F-2	Associated Companies	F-15		
Notes to Balance Sheet	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,			
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	F-13	Political Activities, Institutional			
Miscellaneous Deferred Debits	F-13	Advertising, Promotional Advertising			
Unamortized Debt Discount and Expense		and Allowances	F-23		
and Unamortized Premium on Debt	F-14	1999 da versiteration etward de Table da Tableto	840 23 28		

E7

WATER OPERATION SECTION

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		
532 N			



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State of MAINE	<u> </u>	
County of	OXFORD	> SS
I, the underscored,	GREGORY M LEIGHTON (Name of owner or officer)	CONTROLLER - MAINE WATER (Title)
of	FRYEBURG WATER (Full Name of Respo	
Company; that I have car affairs of said Company i before stating the operati contained in the foregoin	regoing return has been prepared, under my direction, from refully examined the same, and declare the same to be a co- in respect to each and every matter and thing therein set for ing revenues herein set forth, except those shown in the fo- ng return embrace all of the financial operations of said Co- consoledge, information, and belief.	omplete and correct statement of the business and orth; and I further say that no deductions were made regoing accounts; and that the accounts and figures
		ry M Leighton r or Officer)
SUBSCRIBED AND SW	(Owne	r or Officer)
this 	(Owne WORN TO before me <u>17</u> da	y of <u>April 2023</u> (month, year)

Year of Report:

Line	HISTORY OF RESPONDENT			
Number				
1	1 The second	Carabase Water Company		
2	1. Exact name of Utility filing this report	Fryeburg Water Company		
3		24 D. d. 19/ 0.2/ // E. L. ME 04027		
4	2. Location of main office	24 Portland St. Suite #1, Fryeburg, ME 04037		
5	3. Is this respondent an individual, partnership, association, co	orneration or municipality? If partnership, give date of		
6 7	partnership and names and addresses of partners.	orporation of municipality? If partnership, give date of		
8	 Internet water and the second sec second second sec	prporation		
9		nporation		
10				
n				
12				
13				
14	4. Give date when the utility commenced to serve the public.	February 26, 1883		
15				
16				
17		of state under which organized. If organized under legislative		
18	charter, state year, chapter and all amendments.			
19		N		
20		SL of Maine 79 CH 177		
21 22		33 CH 268		
22		DI7 CH 3		
24	in the second seco	69 CH 74		
25				
26				
27				
28				
29				
30		d merged companies with reference to charters and general laws		
31 32	under which each was organized, and authority for consoli			
32	under which cach was organized, and autionly for consolit	dation of merger.		
34	On September 8, 1901, the Company purchased the Charter o	f East Conway, New Hampshire Company		
35	which was granted by the N.H. Legislature June 21, 1901.	. 2au county,		
36				
37		f New Hampshire vs. Public Utilities Commission #4413, June		
38	Basically ruling the Fryeburg Water Company shall have same	e rates for all same type customers regardless of State Line		
39	being political division.			
40				
41	Note N.H. Fryeburg Water Company was held not to be foreig of acquisition of Charter of East Conway Water Company.	gn corporation by the Attorney General Department because		
42 43	or acquisition of Charter of East Conway water Company.			
43 44 45	7. If a reorganized company, give name of original corporation	n, and date, authority, and cause of re-organization.		
45	Note N.H. Fryeburg Water Company was held not to be foreig	gn corporation by the Attorney General Department because		
47	of acquisition of Charter of East Conway Water Company.			
48				
49				
50 51	8. If in hands of receiver, give name of receiver date of appoir	ntment, and court having jurisdiction.		
21				
52				

HISTORY OF RESPONDENT							
9. State fully the territory you are authorized	d to serve.						
Fryeburg	Fryeburg Village, Maine and East Conway, New Hampshire						
			2153				
10. Territory actually being served.							
Fryeburg	Fryeburg Village, Maine and East Conway, New Hampshire						
	and the second	3F 4					
11. State fully what business, if any, is bein	g conducted other than that of a water	utility.					
	ells water for resale and collects rent of		same				
Tijebuig Huter Compuny St	ship which for result and concerts rent e	in use of faile for foading	Same.				
	1						
12. State date of annual meeting, number of	shares of stock represented at last an	nual meeting, and voting	power of several				
classes of stock.							
	28-Jul-22	5.0. 5.00 Barriel					
	721 Shares Represented 479 in person and 242 by proxy	15					
	479 in person and 242 by proxy						
13. Give names, addresses and holdings of t	he ten largest stockholders.						
Name		Common Shares	Preferred share				
Ivame	Address	held					
1			held				
John M. Hastings	Fryeburg, ME	137	held				
John M. Hastings Thomas W. Hastings	Fryeburg, ME Casselberry, FL	137	held				
	Casselberry, FL	129	heid				
Thomas W. Hastings			heid				
Thomas W. Hastings Ellen H. Zelman	Casselberry, FL Atamonte Springs, FL	129 120	heid				
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg	Casselberry, FL Atamonte Springs, FL Lafayette, CO	129 120 120	heid				
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL	129 120 120 50	heid				
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME	129 120 120 50 38					
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ	129 120 120 50 38 32					
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman Norene M. Hastings, Revocable Trust	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ Altamonte Springs, FL	129 120 120 50 38 32 32 32					
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman Norene M. Hastings, Revocable Trust Andrea Hanson	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ Altamonte Springs, FL Bailey Island, ME	129 120 120 50 38 32 32 32 32					
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman Norene M. Hastings, Revocable Trust Andrea Hanson	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ Altamonte Springs, FL Bailey Island, ME	129 120 120 50 38 32 32 32 32					
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Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman Norene M. Hastings, Revocable Trust Andrea Hanson	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ Altamonte Springs, FL Bailey Island, ME	129 120 120 50 38 32 32 32 32					
Thomas W. Hastings Ellen H. Zelman Jane E. Rosenberg Donald Eastman George C. Weston Alice E. Freeman Norene M. Hastings, Revocable Trust Andrea Hanson	Casselberry, FL Atamonte Springs, FL Lafayette, CO Venice, FL Fryeburg, ME Titusville, NJ Altamonte Springs, FL Bailey Island, ME	129 120 120 50 38 32 32 32 32					

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1	1. Exact name of Utility	Fryeburg Water Comp	any				
2	2. Name and address of person to whom correspondence concerning this report should be addressed						
3	2. Name and address of person to whom correspondence concerning this report should be addressed Controller - The Maine Water Company						
4	Gregory M Leighton						
5	93 Industrial Park Road						
6	Saco, ME 04072						
7	3. Telephone 1-800-287-1643 3a. E-mail address: <u>gleighton@mainewater.com</u>						
8		e utility's books and records are located					
9	The List below the undress of where the	93 Industrial Park Road					
10	- 2005	Saco, ME 04072					
11		5400, 112 01012					
12	5. Telephone	1-800-287-1643					
12	6. List below any audit groups review						
14		Horton, McFarland & Veysey, LLC					
15		P.O. Box 543					
16		Ellsworth, ME 04605					
17		Ensworth, ML 04005	du-co				
17	7. Date of original organization of the	e utility Echanom	y 24, 1905				
18 19	8. List below the names, titles and te		, 27, 1703				
19	6. List below the names, three and te		784587				
		OFFICERS					
	Name	Title	Number				
30							
20		Describert	207.026.26(7				
21	George Weston	President Treasurer	207-935-2567 207-935-2010				
22 23	John M. Hastings Jean M. Andrews	Secretary	207-935-2010				
23 24	Sour IVI. A HOLEWS	Bootetai 7					
25							
26							
27		100					
28							
		DIRECTORS					
	Name	Title	Number				
29							
30	Thomas Hastings	Director	407-834-0191				
31	George Weston	Director	207-935-2567				
32	John M. Hastings	Director	207-935-2010				
32	Jean M. Andrews	Director	207-925-1163				
32 33		The second second second	407-862-6714				
33 34	Ellen Zelman	Director					
33 34 35	Ellen Zelman	Director					
33 34	Ellen Zelman	Director					

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 December 2023.

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

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

The Fryeburg Water Company Well 2 tested above the State of Maine interim total PFAS standard of 20 ppt in 2022. Upon receipt of the water quality results Well 2 was suspended from service and Well 3 remains as the sole source of supply available to the users of the Fryeburg Water system. Well 3 tested ND for PFAS and has capacity to meet the average daily flow needs of the water system. Emergency temporary PFAS mitigation was installed and a permanent solution is underway with approved SRF and Federal Grant money awarded. Project completion is expected in 2024.

Year of Report:

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1			
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22			

COMPENSATION OF DIRECTORS/TRUSTEES

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

Line Number	Name	Title	Number of Meetings Attended	Officer's Salary (\$)
23	15 ⁻²		i	
24	George C. Weston	Director	2	100
25				
26	Thomas Hastings	Director	2	100
27				
28	John M. Hastings	Director	2	100
29				
30	Ellen Zelman	Director	2	100
31				
32	Jean Andrews	Director	2	100
33				
34				
35				
36				
37 38			_	
38 39			-	· · · · · · · · · · · · · · · · · · ·
40				
41		······································		
42				
43				

AFFILIATION OF OFFICERS AND DIRECTORS

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

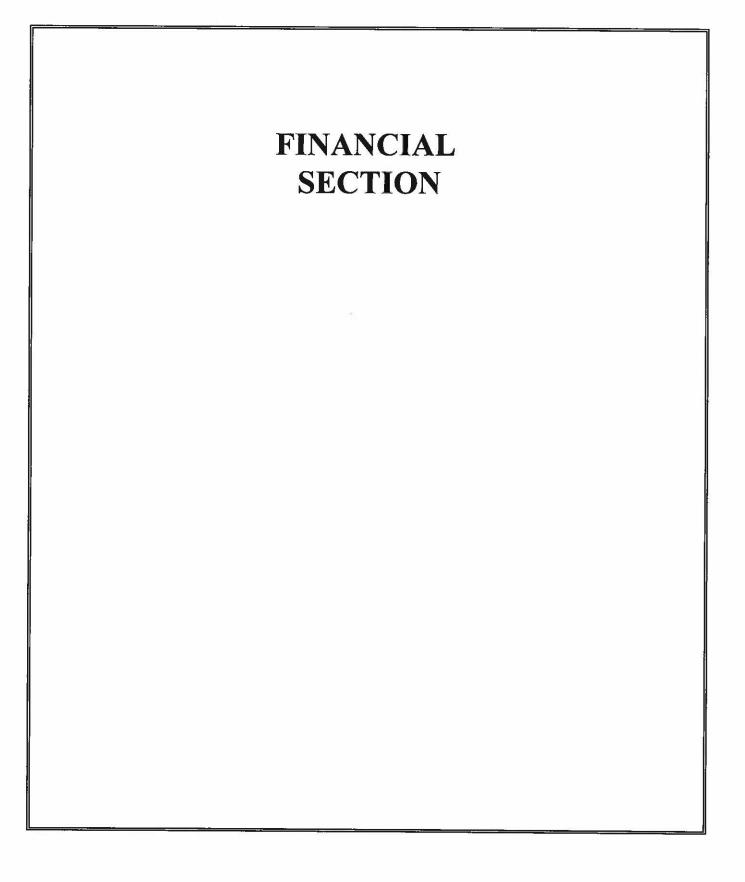
Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1 2				
2	Thomas Hastings	Atty.	Director	State of Florida
4				
5	Jean Andrews	0	D:	
6	Jean Andrews	Secretary	Director	MSAD 72
7				
8	George C. Weston	Farmer/Land	Disease	48 Dime Ormer D. 1
9	George C. Weston	Owner	Director	48 River Street, Fryeburg
10	(1) (1)	- Owner	5 - 18 TO 10	
10	John M. Hastings	-	Director	100 Develop & Street, Aug 1
12	Joint M. Hastings	-	Director	100 Portland Street, Apt J
13				
	Ellen Zelman	Property Mgr	Director	
15	ANTONI LIVIIIMAL	- roperty wigt	Director	
16		-		
17				
18		1		
19	- 100 · 100	-		N
20			-	
21				
22		╂─────┣		
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44	-005			
45				
46				

Year of Report:

December 31, 2022

SUMMARY OF STATISTICS

	(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY)	
Line Number		WATER
1.1.1	PLANT (000's omitted)	
2		
3	Plant in Service	
4	Construction Work in Progress Plant Acquisition Adjustment	
5 6	Diant Hold for Enture Line	
7	Materials and Superline	20 E (54)
8	Less:	
9	Accumulated Depreciation and Accumulated Amortization	
10	Contribution in Aid of Constructi	
11		
12	Net Book Cost	200 DO 701
13		
14	REVENUES AND EXPENSES (000's omitted)	
15	Mantas submit san internutes personal de la consultation de	
16	Operating Revenues	
17		
18	Depreciation and Amortization Expense	
19	Income Tax Expense	
20	Taxes Other Than Income	
21	Other Operating Expenses	
22		
23	Total Operating Expenses	
24	Net Operating Income	
25 26		
20	Other Income	
28	Other Income Deductions	
28		
30	Net Income	
31		
32	NUMBERS OF CUSTOMERS	
33		
34	Residential - Yearly Average	
35	Commercial - Yearly Average	
36	Industrial - Yearly Average	2
37	Others - Yearly Average	
38		
39	Total	
40	OTHED STATISTICS	
41	OTHER STATISTICS	
42 43	Average Annual Residential Use	
43	Average Annual Residential Revenue per 1,000 Gallons	
45	Average Residential Monthly Bill	
46	Gross Plant Investment per Customer	



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Year of Report:

ine Number	АССТ.		REF.	CURRENT	PREVIOUS
	NO.	ACCOUNT NAME	PAGE	YEAR END	YEAR END
	(a)	(b)	(c)	(d)	(e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	4,771,584	4,059,3
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	1,067,337	1,001,1
5					
6		Net Plant		3,704,247	3,058,2
7	114-115	Utility Plant Acquisition Adjustments (Net)	F=6	0	
8		Other Plant Adj. (Specify)	_		
9			_		
10					
п		Total Net Utility Plant		3,704,247	3,058,2
12					
13		OTHER PROPERTY AND INVESTMENTS			
14		5 m		12	
15	121	Nonutility Property	F-8	0	. .
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	<u></u>
19			5.0		
20	123	Investment In Associated Companies	F-9 F-9	0	
21	124	Utility Investments		0	
22 23	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-7d		
24		Total Other Property & Investments		0	
26		Total Other Property & Investments	-1 -		
27		CURRENT AND ACCRUED ASSETS			
28				e -	
29	131	Cash		23,684	358,3
30	132	Special Deposits		0	
31	134	Working Funds			
32	135	Temporary Cash Investments	-		
33		Accounts and Notes Receivable, Less Accumulated Provision	-1 1-		
34		for Uncollectible Accounts	F-10	117,208	198,4
35	145	Accounts Receivable from Associated Companies	F-11	0	
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	34,678	40,3
38	162	Prepayments	F-13	3,191	
39	171	Accrued Interest and Dividends Receivable			
37	174	Misc. Current and Accrued Assets	F-12	0	
40					
2022	0		- I - I -	178,761	608,6
40	9) 42 45	Total Current and Accrued Assets		178,701	000,
40 41		Total Current and Accrued Assets	-1 -	176,701	
40 41 42	181-190	Total Current and Accrued Assets DEFERRED DEBITS		178,701	
40 41 42 43	181-190		F-13 & F-14	170,701	

Year of Report

ine Number	ACCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
	(a)	(b)	(c)	(d)	(e)
1	10.000 m c	EQUITY CAPITAL			
2	201	Common Stock Issued	F-16	96,000	96,
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital	4		
5	212	Discount on Capital Stock	4		
6	213	Capital Stock Expense	4		
7	214	Appropriated Retained Earnings	-		
8	215	Unappropriated Retained Earnings	-	1,370,172	1,288,
9	216	Reacquired Capital Stock	-	-5,000	-5,
10	218	Proprietary Capital (Proprietorship and Partnership Only)	_		
11		Total Equity Capital	4	1,461,172	1,379,
12		LONG-TERM DEBT			
13	221	Bonds	- F-17	1,692,628	1,879,
14	223	Advances from Associated Companies	- F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt	-	1,692,628	1,879,
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable	-	217,637	4,
19	232	Notes Payable	F-15		
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	34,937	28,
24	237	Accrued Interest	F-19	9,353	17,
25	238	Accrued Dividends		-	
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	92,635	90,
29		Total Current and Accrued Liabilities		354,562	140,
30		DEFERRED CREDITS			1917
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits			315000
34	255	Accumulated Deferred Investment Tax Credits] [1,050	1,
35		Total Deferred Credits		1,050	1,
36	261-265	OPERATING RESERVES	F-21		
37		CONTRIBUTIONS IN AID OF CONSTRUCTION	CAN'S		
38	271	Contributions In Aid Of Construction	F-21	588,001	469,
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	216,442	207,
40		Total Net C.I.A.C	F-21	371,559	261,
41		ACCUMULATED DEFERRED INCOME TAXES			<u>.</u>
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation	j l		
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation	j i		0000
44	283	Accumulated Deferred Income Taxes-Other	j í	2,037	3,1
45		Total Accumulated Deferred Income Taxes] [2,037	3,1
46			1 í		
47		TOTAL EQUITY CAPITAL AND LIABILITIES		3,883,008	3,666,
	~				
					10
					Second

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

Year of Report:

ACCT. NO.	ACCOUNT NAME	REF. PAGE	CURRENT YEAR END	PREVIOUS YEAR END
(a)	(b)	(c)	(d)	(e)
	UTILITY OPERATING INCOME		26/120/05/89/10 1	
400	Operating Revenues (should equal W-3 line 28)	W-3	644,544	670,42
401	Operating Expenses	W-2	348,904	337,17
403	Depreciation Expense	W-4	57,578	50,38
406	Amortization of Utility Plant Acquisition Adjustment			
407	Amortization Expense			19 <u>0</u> 0
408.1	Taxes Other Than Income	F-18	77 039	88,67
409.1	Income Taxes			35,44
410.1	Deferred Federal Income Taxes	100 100 100 100 100 100 100 100 100 100		
411.1	Provision for Deferred Income Taxes-Credit			
412.1				
	Investment Tax Credits Restored to Operating Income Utility Operating		0	
				511,67
			-1	158,75
413			114,505	
		-		
			114 205	1/0.2/
			114,305	158,75
415				
416	Costs and Expenses of Merchandising, Joboling and Contract Work			<u>1999</u>
419	Interest and Dividend Income	-		
420				
421				and a second
				5
			U	
408.2		E 19		
		10100000		
				
		30 67332		
412,5		F-18		
			0	
			Contraction of the second	
		NS 100000	32,791	30,62
429	Amortization of Premium on Debt	F-14		
	Total Interest Expense		32,791	30,62
	EXTRAORDINARY ITEMS	22	Were the constant	
	Extraordinary Income			
433				
434	Extraordinary Deductions			
	Income Taxes, Extraordinary Items	F-18		-
434		F-18	0	
	401 403 406 407 408.1 409.1 410.1 411.1 412.1 412.11 413 414 415	401 Operating Expenses 403 Depreciation Expense 404 Amortization of Utility Plant Acquisition Adjustment 407 Amortization Expense 408.1 Taxes Other Than Income 409.1 Income Taxes 400.1 Deferred Federal Income Taxes-Credit 411.1 Provision for Deferred Income Taxes-Credit 412.1 Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating 412.11 Expense Total Utility Operating Expenses Utility Operating Income 413 Income From Utility Plant Leased to Others 414 Gains (Losses) From Disposition of Utility Property Total Utility Operating Income OTHER INCOME AND DEDUCTIONS 415 Revenues From Merchandising, Jobbing and Contract Work 416 Costs and Expenses of Merchandising, Jobbing and Contract Work 419 Interest and Dividend Income 420 Allowance for Funds Used During Construction 421 Nonutility Expenses Total Other Income and Deductions TAXES APPLICABLE TO OTHER INCOME 426 Misce	401 Operating Expenses W-2 403 Depreciation Expense W-4 406 Amortization of Utility Plant Acquisition Adjustment W-4 406 Amortization Expense W-4 407 Amortization Expense W-4 408 Investment Tax Other Than Income F-18 409.1 Income Taxes F-18 401.1 Deferred Federal Income Taxes-Credit F-18 411.1 Provision for Deferred Income Taxes-Credit F-18 411.1 Investment Tax Credits Restored to Operating Income Utility Operating F-18 412.11 Expense F-18 10xome From Utility Plant Leased to Others F-18 413 Income From Utility Plant Leased to Others F-18 414 Gains (Losses) From Disposition of Utility Property Total Utility Operating Income F-18 414 Gains (Losses) From Merchandising, Jobbing and Contract Work F F 416 Costs and Expenses of Merchandising, Jobbing and Contract Work F F 419 Interest and Dividend Income F F 420 Allovance for Funds Used During Construction	401 Operating Expenses W-2 348,904 403 Depreciation Expense W-4 \$7,578 404 Amortization of Utility Plant Acquisition Adjustment M-4 \$7,578 405 Amortization of Utility Plant Acquisition Adjustment M-4 \$7,578 406 Amortization of Utility Plant Acquisition Adjustment F-18 \$7,039 407 Amortization Expense F-18 \$7,039 408.1 Taxes Other Than Income F-18 \$7,039 409.1 Income Taxes F-18 \$0 411.1 Provision for Deferred Income Taxes-Credit F-18 \$0 412.1 Investment Tax Credits Restored to Operating Income Utility Operating \$18 \$18 412.1 Investment Tax Credits Restored to Operating Income Utility Operating \$14,305 413 Income From Utility Plant Leased to Others \$30,239 414 Gains (Losses) From Disposition of Utility Property \$14,305 415 Revenues From Merchandising, Jobbing and Contract Work \$114,305 416 Costs and Expenses of Merchandising, Jobbing and Contract Work \$114,305 417 Interest and Dividend Income \$144 426 Miscellaneous Nonutility Expenses \$0 7042 Taxes Other Th

	ACCT.					
Line Number	NO.					AMOUNTS
	(8)	(b)				(c)
1	215	Unappropriated Retained Earnings, 1/01/19 Beginning Balance				1,288,6
2		20				
3		Changes to account				
5	439	Adjustments to Retained Earnings (requires Commission	approval prior t	o use):		
6		Credits				
7		Rounding Total Credits				
8		Debits	1			
9		Debits				
10		Total Debits				
11						
12	435	Balance Transferred from Income (Page F-4, line 46)				81,5
13						
14	436	Appropriation of Retained Earnings:			1	
15						
16						
17		Contractual Appropriation of Income (also				
18		defined as debt repayment)				
19		Other				
20		Total Appropriation of Income	of the set			
21		Dividends Declared:				
22	437	Preferred Stock Dividends Declared	1			
23	151					
24	438	Common Stock Dividends Declared		0		
25						
26		Total Dividends Declared				
27						
28	215	Unappropriated Retained Earnings, 12/31/19 Ending Balance				1,370,1
29						
30	214	Appropriated Retained Earnings 1/01/19 Beginning Balance				
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				
36				<u> 22. v</u>		
37						-
38	214	Appropriated Retained Earnings 12/31/19 Ending Balance	<u> </u>			
	ACCT.		BEGINNING			ENDING
39	NO.	TITLE	BALANCE	ADDITIONS	WITHDRAWALS	BALANCE
39 40	214.0	Cipling Fund Decemen				
41	214.2	Sinking Fund Reserve				-
41	214.3 214.4	Funded Debt Retired thru Surplus				
43	214.4	Other				
44		Total	0	0	0	
44						

Utility Name: FRYEBURG WATER COMPANY Year of Report: December 31, 2022 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 4,091,879 4,091,879 3 102 Utility Plant Leased to Others 4 103 Property Held for Future Use 5 104 Utility Plant Purchased or Sold 679,705 6 105 Construction Work in Progress 679,705 7 8 **Total Utility Plant** 4,771,584 0 4,771,584 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) (d) 9 Acquisition Adjustment (114): 10 11 12 13 14 15 Total Plant Acquisition Adjustments 16 0 a 17 18 Accumulated Amortization (115): 19 20 21 22 23 24 4 25 Total Accumulated Amortization 0 0 26 27 Net Acquisition Adjustments 0 0

		WATER	OTHER	TOTAL
1.000		(b) 1,001,121	(c)	(d)
2	BALANCE FIRST OF YEAR	1,001,121		1,001,1
2 3	Credit during year:	66 216		
4	Accruals charged to Account 108	66,216		66,2
4	Accruals charged other accounts (specify)			
6	Audit Adjustment			
7	Caluma			
8	Salvage Other credits (specify) CIAC Amortization, Other	0		
9	Total credits	66,216	0	
10	Total credits		V	00,
	Debite during same			
12	Debits during year. Book cost of plant retired	0		
13	Cost of removal			
14	Other debits (specify)	0		
15	Other debits (specify)			
16	Total debits	0	0	
17			0	to at
	BALANCE END OF YEAR	1,067,337	0	1,067,1
10	BALANCE END OF TEAK	1,007,537		1,007,-
1		WATER	OTHER	TOTAL
ine Number	(a)	(b)	(c)	(d)
	(a) BALANCE FIRST OF YEAR	(b)	(c)	(d)
19 20	BALANCE FIRST OF YEAR Credits during year:	(b)	(c)	(d)
19 20 21	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	(b)	(c)	(d)
19 20 21 22	BALANCE FIRST OF YEAR Credits during year:	(b)	(c)	(d)
19 20 21 22 23	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	(b)	(c)	(d)
19 20 21 22 23 24	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110			(d)
20 21 22 23 24 25	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110	(b)	(c)	(d)
19 20 21 22 23 24 25 26	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits			(d)
19 20 21 22 23 24 25 26 27	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year:			(d)
19 20 21 22 23 24 25 26 27 28	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired			(d)
19 20 21 22 23 24 25 26 27 28 29	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year:			(d)
19 20 21 22 23 24 25 26 27 28 29 30	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired Other debits (specify)	0	0	(d)
19 20 21 22 23 24 25 26 27 28 29 30 31	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired			(d)
19 20 21 22 23 24 25 26 27 28 29 30 31 31 32	BALANCE FIRST OF YEAR Credits during year: Accruals charged to Account 110 Other credits (specify) Total credits Debits during year: Book cost of plant retired Other debits (specify)	0	0	(d)

	N			Year of Report:	December 31, 202	
		ONUTILITY PROPERTY (Account				
	Report separately each item of property with a t		in Acct. 121. Other item	s may be grouped by classes	of property.	
	BEGINNING YEAR					
ine Number	DESCRIPTION	BALANCE	ADDITIONS	RETIREMENTS	BALANCE	
	(8)	(b)	(c)	(d)	(e)	
1					202	
2	2 Aut - 15					
3						
4					260.00	
5					1	
6						
7				· · · · ·		
8						
9	A AN SIDE MARKET AND A AND AND					
10				· · · · · · · · · · · · · · · · · · ·		
11			· · · · · · · · · · · · · · · · · · ·			
12			· · · · ·			
13						
13						
15	Total Nonutility Property	0	0			
1.5	Total (voluting) Topenty		0	0		
		SPECIAL DEPOSITS (ACCO		2	Nobel in the second	
	Pa	port hereunder all special deposits can				
	Ke	port nereunder all special deposits can	red in Account 132.			
ine Number	DESCR	IPTION OF SPECIAL DEPOSITS	NONE		YEAR END BOO COST	
ile rainbei						
16		(8)			(b)	
17	SPECIAL DEPOSITS (Acct. 132):					
18						
18						
20						
		W. Promotica		-		
21		· · · ·	<u>11 - 11 - 11 - 11 - 11 - 11 - 11 - 11 </u>			
22						
23	Total Special Deposits				and the second second	
	·····			· · · · · · · · · · · · · · · · · · ·		
	2	·				
			2.00			
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379940 						
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					· · · · · · · · · · · · · · · · · · ·	

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Year of Report: December 31, 2022

	INVES	STMENT IN ASSOCIATED CO	MPANIES (Acct.	123)		x155
ana di		Par Value held	Book Value		Date of	
ine Number.	Description of Investment (a)	at close of year (b)	at close of year (c)	Rate (d)	Amt. Credited to Income (e)	Maturity (f)
1						
2						
3						
4						
5	2					
6	Totals		0			
	LUTILIT	Y INVESTMENTS (ACCOUN	T 124) N	ONE		
		Par Value held	Book Value	Div	vidends or Interest	Date of
ine Number.	Description of Investment	at close of year	at close of year	Rate	Amt. Credited to Income	Maturity
	(a)	(b)	(c)	(d)	(e)	(f)
7						
8						
9						
10						
11						
12	Totals		0			
	OTHER	R INVESTMENTS (ACCOUNT	125) N	NONE		
		Par Value held	Book Value	Di	vidends or Interest	Date of
.ine Number	Description of Investment (a)	at close of year (b)	at close of year (c)	Rate (d)	Amt. Credited to Income (e)	Maturity (f)
13						
14						10.11
15						
16						
17						
18	Totals		0			
					20	
	<u> </u>					(
0.00						
	· · · · · · · · · · · · · · · · · · ·				C 22 and 2	

Utility Name	FRYEBURG WATER COMPANY				27-1484			Year of Report.	December 31, 20.
		INVES	TMENTS AND SPEC	LAL FUNDS	6 (Accts. 123-127) contin	nued.			
				NONE	,,,	1000			
			OTHER SP	ECIAL FUNDS	Acct. 127)				
1.ine Number	Purpose of Fund (*)	Nome of Securities in Fund (b)	Trustee of Fund (c)	(d)	Balance in fund beginning of period (e)	Additions to Cash Appropriation Fun	Fund during Period Income from Investment of Fund (g)	Withdrawals from fund (h)	Balance in fund a close of year (i)
ł	Sinking Funds							(#)	(0)
2	2								
3							10 10 10 10 10 10 10 10 10 10 10 10 10 1		
4	10.255.079					11 m			0.0000
5									
6									
7	Totals				0	Û	0	0	
						(<u>****</u>)			
	200 - 1000 								
							-		
					<u>1</u>				
_		53	2. * 100 100	0			-		
									-
207									
285									
								2 C	6.5
				1					
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									21 - ¹²
									20. 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19 19
	87			6					
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				÷					
					10-112) 20		en in in		
							10 00 00 000		

F-9a

Rep	ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144) ort hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be list	ed individually.
ne Number	Description	TOTAL
1		(b)
2	ACCOUNTS RECEIVABLE:	
3	Customer Accounts Receivable (Acct. 141):	
4	Water 103,410	
5	Other 16,798	
6		
7	Total Customer Accounts Receivable	12
8		
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
10		
11	0	
12		
13		
14		
15	Total Other Accounts Receivable	
16		
17	NOTES RECEIVABLE (Acct. 144):	
18 19		
20		
20		
22		
23		
24	Total Notes Receivable	
25		
26	Total Accounts and Notes Receivable	12
27		
28 29	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acet. 143):	
30	Balance first of year 3,000	
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	Utility Accounts	
39	Other	
40		
41 42	Total accounts written off	
42	Total accounts written off	
44	Balance end of year	
45		
46	Total Accounts and Notes Receivable - Net	11
9963		
-346		14

	ACCOUNTS RECEI	VABLE FROM ASSOCIATE ort each account receivable from assoc	D COMPANIES (Acct 145) N iated companies separately	December 31, 202
Constants.	A STATE AND A STATE		nace companies separately.	
Line Number		DESCRIPTION (a)		TOTAL (b)
A Lore				a transfer the term
2				ingeneration of the
3			Same Room and States	
4				
6	And the state of the second			
7				
8	ana anto alticat			
9				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
10	and the second	The second second		1.12
11	Total		and a second second second second	
		EIVABLE FROM ASSOCIATED C		
NAC ST	(S)	port each note receivable from associa	INTEREST	
ine Number		DESCRIPTION	RATE	TOTAL
1.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		(a)	(b)	(d)
12 13				
13				
15		dua zer y = y =		
16				
17			and a second	and the states
18	Energy & Second	lang der statt in die kaup i	The second second back of Page 204 a	
19		Wege a state of the state		
20				
21 22	Total			
SI	100			
ALL DO LAND		Star and the sector of the	Salar and the second second	a fritten ster
ARTONE .	The Les Robert Barris			Contra Manual Sure
	ni de Annel, englis Altre de La State de La			
	n an		A CARLON OF THE REAL PROPERTY.	Same Harnes
	An Andrea and Andrea An Andrea Marine Andrea An Andrea An Andrea			
	nin ale service ender La Service de Carlos (Service) Maria de Carlos (Service) La Service (Service) La Service (Service)			

			OTHER	
ine Number	ITEMS	WATER	DEPARTMENTS	TOTAL
	(a)	(b)	(c)	(d)
1	Materials for Operations	34,678		34,0
2				
3	Materials for Construction Purposes			
4				
5	Appliances (Held for Sale)			
6				
7				
8				
9				-9.6
10				ā.
11				
12	Totals	34,678	0	34,6
	MISCELLANEOUS CURRENT AND ACCR	UED ASSETS (Acct. 174)	NONE	
ine Number	DESCRIPTION OF A	ASSET		AMOUNT (B)
13	(a)			(B)
14	Accrued Utility Revenues Other:			
15	Oner:			
16		19-01-00 and and an		
17	1 10 10 10 10 10 10 10 10 10 10 10 10 10		17 - 1877 - 12	
18				2
19				
20				
21				
21 22				
22				
22 23				
22 23 24				
22 23 24 25				
22 23 24 25 26				
22 23 24 25 26 27				
22 23 24 25 26 27 28				
22 23 24 25 26 27				
22 23 24 25 26 27 28 29 30				
22 23 24 25 26 27 28 29				
22 23 24 25 26 27 28 29 30 31				
22 23 24 25 26 27 28 29 30 31 31 32				
22 23 24 25 26 27 28 29 30 31 32 33				
22 23 24 25 26 27 28 29 30 31 32 33 34				
22 23 24 25 26 27 28 29 30 31 32 33 34 35				
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36				
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37				
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38				
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39				

	PREPAYMENTS (Acct. 162)						
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)			
1	Prepaid Insurance	2,156		2,156			
2	Prepaid Rents						
3	Prepaid Interest		1				
4	Prepaid Taxes	0		0			
5	Other Prepayments (Specify): MRWA Dues, NH tax, SCADA support	1,035		1,035			
6							
7		0		0			
8				200-00			
9	Total Prepayments	3,191	0	3,191			

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of y c ar (d)
10				7706793777700789707	
10 11	Miscellaneous Deferred Debits (Acct. 186):		<u> 18 A. </u>	<u>Heldhild Alberte</u>	
12		The man water of the second	200200	STATION ASTRONOMICS AND STAT	
13	Deferred Rate Case Expense (Acct. 186.6)		<u>anna ann a</u>	10000000000000000000000000000000000000	
14	Other Deferred Debits		ECCONTROLLA CONTROLLA		
15	Retirement Work in Progress				
16	Deferred Tax Asset				
17	Detened Tax Asset				e <u>11 11 11 11 11 11 11 11 11 11 11 11 11</u>
18					
19					A
20					
21					
22	· · · · · · · · · · · · · · · · · · ·				
23		·····			
24					
25	Total Miscellaneous Deferred Debits			Marriel discharge	(
				1996-199 	

F-13

Year of Report:

		UNAMORTI	ZED DEBT	DISCOU	NT AND EXPENSE	(Acct. 181)		
Line Number	Name of Debt to which discount and expense relate	Original amount of discount and expense	Amortizati From (year)		Balance in account at beginning of year	Charges to account during year	Discount extinguished during year	Balance in account at close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								0
2								
3	10.0 2000							
4								
5								0
6								
7								0
8						· · · · · ·		
9								
10							e	
<u> </u>								
12								
13								<u>×</u>
14			91111111	HARRANNA	0	0	0	0
15	Totals					hand and a second		
		UNAMORT	IZED PRE	MIUM ON	N DEBT (Acct. 251)	NONE		
	Name of Debt to	Total premium to	Amortizati	on Period	Balance in account at	Credits to account	Premium	Balance in account
Line Number	which premium	close of year	From (year)	To (year)	beginning of year	during year	extinguished during year	at close of year
	relates		100 G	1893 IO 89	(1)	(ſ)	(g)	(h)
1	(8)	(b)	(c)	(d)	(e)		(6)	0
2								0
3								0
4								0
5	na navene					-		0
6								0
7								0
8								0
9		1.00						0
10				-				0
11								0
12			nt - 21 - 21 - 21 - 21 - 21 - 21 - 21 - 2					0
13								0
14	17 - 17 - 5.							0
15	Totals		SSH SSM		0	/	0	0
		EXTRAORDIN			OSSES (Acct. 182)	NONE		
				port each iter		- <u>777</u> x - 1973		
Line Number			DESCR	IPTION				OTAL
anaan ahada ka sa		20 - 000	(a)				(b)
31	Extraordinary Property I	Losses (Acct. 182):						
32								
33	1455 - 13670 6					04 3 3 3 3 3 3		
34	k <u> </u>		101 <u>1111111</u>					
35								
36	Total Extraordinary Pro	perty Losses			40			0
		2014	355			W-98.073	da	101.7.V.H

Year of Report:

		NOTES PAYA	BLE (Accts. 23	32 and 234)		
	0	THER SPECIAL F	UNDS (Acct. 127) NONE		
		Nominal Date	Date of	J	INTEREST	Principle
Line Number		of Issue	Maturity	Rate	Frequency of Payment	Amount per Balance Sheet
<u> </u>	(8)	(b)	(c)	(d)	(e)	(f)
1	Account 232-Notes Payable					
3				÷		
4						
5				1 <u></u>		
7						
8 9	Totals Account 232					0
10	Account 234-Notes Payable to					
11	Associated Companies					
12						
13						
14						
15						
16						
17						
18						1 26.1
19	Totals Account 234					0
	ACCOUNTS I	PAYABLE TO ASSO	OCIATED COM	PANIES (Acct. 2	233) NONE	
		Report each a	ccount payable sep	arately.		
Line Number		D	escription			Total
			(a)			(b)
20						
21						
22						
23						
24						
25						
26						
27						
28				<u></u>		
29 30			<u>×</u>	25		
31	Total					
						0
	100					
				<u>1000</u>		

أحصده	FRYEBURG WATER	COMPANY		CADIT	AL STOCK (Acet. 201	5 204)	7.4	Year of Report	December 31, 2022
				CAPIT	AWith Par Value	16 6V7/			
Forth	he nurposes of this repo	rt, capital stock and other securities	are considered to be nominal	ly issued when certificates are a	igned and scaled and placed v	with the proper officer for sale	und delivery or are plodged or o	therwise placed in some specu	I fund of the respondent.
They	are considered to be ad	tually issued when sold to a bona fit	ie purchaser for a valuable co	nsideration, and such purchases	r holds free from control by th	te respondent. All securities act	ually issued and not reacquired	hy or for the respondent are of	ensidered to be actually
outsia	anding. If reacquired by	or for the respondent under such ci	reumstances as require them t	o he considered as held alive, a	nd not canceled or retired, the	ry are considered to be nominal	ly outstanding		
									p
		No. of shares						Cash value of other	
		specified in	Par	Authorized	by P.U.C.	Par value issued	Cash received as	property sequired or	Amount nominally
Lini	Class of Stock	Articles of	value			actually outstanding	consideration for	services received as	outstanding at
No		Incorporation	per share	No. of shares	Parvalue	at close of year	bsue	consideration for lasse	close of year
	(2)	(b)	(e)	(d)	(e)	(1)	(g)	(h)	(1)
									i interester
2	Common	960	100	960	96,000	96,000	<u> </u>		
3	Contract				201800	70,000		7	
H									
5				3					
	Preferred								
7				<u> </u>		1			
8									
9				1000					
\rightarrow	Receipts outstanding								
\rightarrow	for installments paid								
12	Total	960	100	960	96,000	96,000			
					BWithout Par Value	22_2_2			
					12without hat value			E.	
Π		No. of Shares specified in	No. of shares		Stock Actually Outstanding		Cash Value of other	0.00	
Line	8	Articles of	authorized by		Stock Actually Outsuballing		property acquired or services	No. of sharea nominally o	utstanding at close of year
No.	Class of Stock	Incorporation	P.U.C.	Sha	nes	Cash consideration	received us consideration for issue		
	(j)	(k)	(1)	(m		(n)	(0)	(ף)
13									
14	Common								
15						-			
16									z
17									2
18								3	z
19	Preferred				1.01				n
20					10.000				
21									
22									
23		10.63			<u>1972 - 1</u>				
24	Receipts outstanding						229		
25	for installments paid								
26	Total								
	A CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACTACT OF			100 C		200 A 100 M 1			

			7.0		LONG TERM DEBT (Ac AWith Par				Year of Report.	December 31, 202
espe	nit particulars of the various un ed with the proper officer for si ordent. All securities actually i ominally outstanding.									
	Name and Description of Obligation	Date of Issue	Dute of Maturity	Par Value Authorized	Par Value actually outstanding at close of	Cush received as	Cash value of other property acquired or		Interest	
Line No.					year	consideration for issue	services received as consideration for issue	Rate percent	Due Date	Interest charged income during ye
-	(a)	(b)	(e)	(d)	(e)	(1)	(ŋ)	(h)	()	(l)
	Bonds									
2										
3										
4			· · · · · · · · · · · · · · · · · · ·							
5										
6			10 m 200	-						207
7	MMBB	December-08	December-23	231,000	17,970	231,000		2.30%	May & Nov	
9 10	MMBB	February-21	January-22	1.328,150	1,204,422	1,261,723		1.00%	Apr & Oct	1.
11	Arstroscoggin Bank	February 23	February-31	515,85N	470,236	515,858		4.00%	Feb & Aug	1
12										
13									<u></u>	
19										
15										
10					-					
17										
-										
19 20	-	97.03								
20		128								
-										
22 23	Notes									
23 24									-	
24										
-	Advances from									
-	Advances from Associated Cos	100								
28	AMOCINIOS C 03.	0.000	4-3					-		
28 29			-							
_										
-	Other Long Term Debt									
31										
32	1991.03		<u> </u>							
33	Total			2,075,008	1,692,628	1,492,723				32

Year of Report: December 31, 2022

ine Number		WATER	OTHER	TOTAL (d)
1	(a) Balance First of Year	(b) 28,231	(c)	28,2
2				,-
3	Accruals Charged:	1 1		
4	Utility Regulatory Assessment Fees	0		
5	Property Taxes	64,742		64,7
6	Payroll Taxes	0		
7	Other Taxes & Licenses	2,360		2,3
8	Federal Income Taxes	33,948		33,9
9	State Income Taxes	7,371		7,3
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	108,421	0	108,4
20				
21	Taxes Paid During Year:	1 1		
22	Utility Regulatory Assessment Fees			
23	Property Taxes	64,742		64,7
24	Payroll Taxes	0		
25	Other Taxes & Licenses	1,873		1,8
26	Federal Income Taxes	30,000		30,0
27	State Income Taxes	5,100		5,1
28	Deferred F.I.T	0		
29	Deferred S.I.T	0		
30	Deferred Income Taxes - Credit	0		
31	ITC Deferred To Future Periods			
32	ITC Restored To Operating Income	0		
33	Taxes Applicable to Other Income			
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36	555		812.5	
10000	Total Taxes Paid	101,715	0	101,7
37				
37 38 39	Balance End of Year	34,937	0	34,9

Year of Report:

		Balance at	INTEREST	Accrued during Year	Interest Paid During	Balance End o
Line Number		Beginning of Year	Acct. Debit	Amount	Year	Year
	<u>(a)</u>	(b)	(c)	(d)	(e)	(1)
1 2	Account No. 237.1 - Accrued Interest on					
23	Long Term Debt:					
4		17,162	427	31,872	39,681	9,35
5						
6		-				
7 8		-			<u></u>	
9	Total Account No. 237.1	17,162		31,872	39,681	9,3
10				51,072		9,5
n	Account No. 237.2 -	1				
12	Accrued Interest on					
13	Other Liabilities:					
13						
			·			
15			, <u></u>		<u></u>	
16						
17						
18						
			-			
19	Total Account No. 237.2	0				
827	Total Account No. 237.2	0			0	
20 21	Total Account No. 237.2 Total Account No. 237 REGULATORY COMMISSI	17,162	ORMALIZATIO	31,872	39,681	
20 21	Total Account No. 237	17,162 ON EXPENSEN	Expense	31,872 N OF RATE CASE EXPE	39,681 NSE (Accts. 666 and 667)	
20 21	Total Account No. 237	17,162 ON EXPENSEN		31,872	39,681)
20 21	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21	Total Account No. 237	17,162 ON EXPENSEN	Expense Incurred During	31,872 N OF RATE CASE EXPENDED	39,681 NSE (Accts. 666 and 667) Charged Off Dur) ring Year
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F Line Number 22 23	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F Line Number 22 23 24 25	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F Line Number 22 23 24 25 26	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F Line Number 22 23 24 25 26 27 28 29	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount
20 21 F	Total Account No. 237 REGULATORY COMMISSI Description of Case (I	17,162 ON EXPENSEN	Expense Incurred During Year	31,872 N OF RATE CASE EXPE Amount Transferred to Acct. No. 186.6	39,681 NSE (Accts. 666 and 667) Charged Off Du Acct.) ring Year Amount

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241) NONE Balance End of Year Description Line Number (a) (b) Advance Billing and Payments 1 2 Other: 3 4 Payable to Maine Water 17,780 45,919 5 Advanced Revenue 28,936 6 Advanced Fire Revenue 7 8 9 10 11 12 13 14 92,635 Total Miscellaneous Current and Accrued Liabilities 15 ADVANCES FOR CONSTRUCTION (Acet. 252) NONE Debits **Balance Beginning Balance** End of Credits Year Line Number Acct. Debit Amount of Year Name of Payor (d) (e) (1) (a) (b) (c) 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 0 36 Total 0 0 0

Onny Name.	TRTEBORG WATER COMPART		a sing and table summary in a	Year of Report	December 31, 2022		
	OPERA	TING RESERVES (Acct. 261	-265) NONE				
Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve.	Credit Balance at Start 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		-27% A		c		
5	Other				Q		
6							
7							
8							
9							
10	Total	0	0	0	0		
	CONTRIBU	TIONS IN AID OF CONSTR	RUCTION (Acct. 271)	L	<u> </u>		
a			and and add to be a second		YEAR END BOOK		
Line Number					COST		
		(a)	100-000		<u>(b)</u>		
1	Balance first of year		-		469,370		
2	Add credits during year:						
3	Contributions received from System Development, Mai	n Extension and Customer Con	nection Charges (see bel	ow)	118,631		
4							
5			(1-a)				
6	Total Credits	<u></u>			118,631		
7	Retirements	0					
8	Balance end of year	588,001					
9	Less Accumulated Amortization	216,442					
10							
11	Net CIAC	371,559					
ADDITIONS	TO CONTRIBUTIONS IN AID OF CONSTRUCTION	ON RECEIVED FROM SYST RECEIVED DURING THE	TEM DEVELOPMENT	CHARGES AND MAIN	EXTENSION CHARGES		
			TEAR				
Line Number	Description	of Charge		Number of Connections	Water		
12							
13							
14	New Service - 5	4 Lovewell Rd		Ĭ			
15	New I" Service			1	500		
16	New 1 ^e Service -		· · · · ·	1	2,500		
17	Master Plan L	800					
18	PFAS Mitig	0.000		I	20,000		
19	1110 Million				94,831		
20							
21					· · · · · · · · · · · · · · · · · · ·		
22			internet in the second se	21 77 77			
	Total Credits from System Development, Main Extensio	n Charges			110 - 70 -		
	Steris Con System Development, Ham Extensio				118,631		
d		100 <u>17</u> 17	24				

Year of Report:

December 31, 2022

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Utility 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.

Line Number (a) Ref. Amount (b) (c) (c) (c) Ref. (c) (c) (c) (c) (c) (c) (c) (c)				
(a) (b) (c) 1 Net income for the year:	Line Number		Ref	Amount
1 Net income for the year:		(a)	<1.02130213003	0.00 (N 0.00 (A 1.00 (N 1.00 (A 1.00 (
2 Reconciling items for the year:	1		(0)	(1)
3 Taxable income not reported on books:	24.1			
Contributions in Aid of Construction CIAC Amortization CIAC Amortization CIAC Amortization Deductions recorded on books not deducted for return: Federal Income Tax Deferred Taxes Income recorded on books not included in return: Income recorded on books not included in return: Income recorded on books not included in return: Investment Tax Credit Restores Deferred Taxes O Deferred Taxes Investment Tax Credit Restores Deferred Taxes O Investment Tax Credit Restores Deferred Taxes O Deferred Taxes O Investment Tax Credit Restores Deduction on return not changed against book income: Deferred Taxes Computation of tax: Federal tax net income Computation of tax: Federal Tax Net Income 0 Federal Tax Net Income 0 Federal Tax Net Income 0	5.2			
CLAC Amortization				*
6				
7	5	CIAC Amortization		
8	6			
9 Deductions recorded on books not deducted for return: 0 11 Federal Income Tax 0 12 Depreciation 0 13 Deferred Taxes 0 14 0 0 15 0 0 16 0 0 17 0 0 18 Income recorded on books not included in return. 0 19 Investment Tax Credit Restores 0 20 Investment Tax Credit Restores 0 21 Deferred Taxes 0 22 0 0 23 0 0 24 0 0 25 Deduction on return not charged against book income: 0 26 0 0 27 0 0 28 0 0 29 0 0 30 0 0 31 Federal Tax Net Income 0 33 Federal Tax Net Income 0 34 Computation of tax: Federal Tax Ret #DUV/0	7			
10 Deductions recorded on books not deducted for return: 0 11 Federal income Tax 0 12 Depreciation 0 13 Deferred Taxes 0 14 0 0 15 0 0 16 0 0 17 0 0 18 Income recorded on books not included in return. 0 18 Income recorded on books not included in return. 0 19 Investment Tax Credit Restores 0 10 Deferred Taxes 0 21 Deduction on return not charged against book income: 0 22 0 0 23 0 0 24 Deduction on return not charged against book income: 0 24 0 0 25 Deduction on return not charged against book income: 0 26 0 0 31 Federal tax net income 0 33 34 Computation of tax: 0 Federal Tax Net Income 0 Federal Tax Net Income 0	8			
II Federal Income Tax 0 Depreciation 0 Deferred Taxes 0 II 0 II 0 II 0 II 0 II 0 II 0 Income recorded on books not included in return. 0 II 0 Income recorded on books not included in return. 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Income recorded against book income: 0 Income 0 Income 0 Income 0 II 0 Income 0 II 0 Income 0 II 0 III 0 III 0 IIII 0 IIIIII 0 IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	9			
II Federal Income Tax 0 Depreciation 0 Deferred Taxes 0 Income recorded on books not included in return. 0 Income recorded on books not included in return. 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Deferred Tax Ret income 0 Deferred Tax net income 0 Income end 0	10	Deductions recorded on books not deducted for return:		
12 Depreciation 0 13 Deferred Taxes 0 14 0 0 14 0 0 14 0 0 16 0 0 16 0 0 16 0 0 17 Income recorded on books not included in return. 0 19 Income recorded rakes 0 20 Investment Tax Credit Restores 0 21 Deferred Taxes 0 22 0 0 0 23 0 0 0 24 Deduction on return not charged against book income: 0 0 25 Deduction on return not charged against book income: 0 0 26 0 0 0 0 30 0 0 0 0 31 1 0 0 0 32 Federal tax net income 0 0 0 33 Computation of tax: Federal Tax Net Income 0 0	114.228	ARE REPORTED AND ADDRESS AND ADDRESS AD		0
13 Deferred Taxes 0 14	12			
14 0 15 0 16 0 17 Income recorded on books not included in return. 19 Incestment Tax Credit Restores 20 Investment Tax Credit Restores 20 Investment Tax Credit Restores 21 Deferred Taxes 22 0 23 0 24 0 25 Deduction on return not charged against book income: 26 0 27 0 28 Rounding 29 0 31 0 32 Federal tax net income 33 Computation of tax: Federal Tax Net Income 0 Federal Tax Rate			0	
Income recorded on books not included in return: 0 Investment Tax Credit Restores 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Deferred Taxes 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Deferred Taxes 0 Investment Tax Credit Restores 0 Investment Tax Rate #DIV/01				0
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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:

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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.

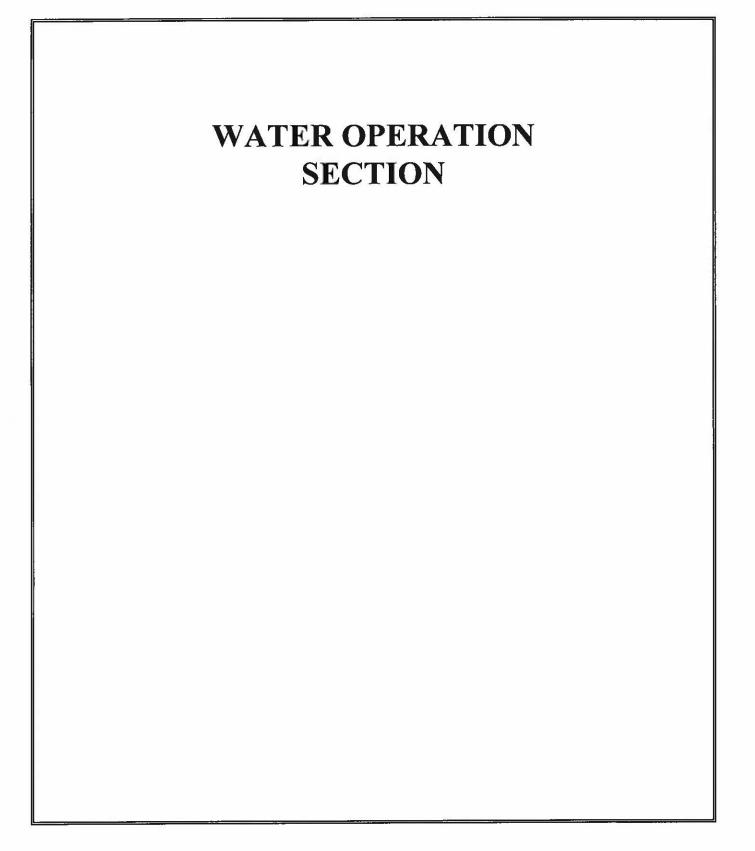
Transaction Description	Annual Amount
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Accounting for Pension and Post-Retirement Benefits

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:

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Accounts Charged During Year:	A
	Amount
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NO. ACCOUNT NAME YEAR ADDITIONS RETIREMENTS YEAN (a) (b) (c) (d) (e) (j) 2 301 Organization (c) (d) (e) (j) 2 302 Franchises (i) (ii) (iii) (iii) (iii) 3 303 Land and Land Rights 392,046 (iiii) (iiii) (iiii) 4 304 Structures and Improvements 91,415 (iiii) (iiii) (iiii) 5 305 Collecting and Impounding Reservoirs (iiiii) (iiiii) (iiii) (iiii) 6 306 Lake, River and Other Intakes (iiiiii) (iiiiii) (iiiii) (iiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiii) (iiiiiii) (iiiiii) (iiiiiii) (iiiiiii) (iiiii) (iiii)	NumberNO.ACCOUNT NAMEPREVIOUS YEARADDITIONSRETIREMENTS(a)(b)(c)(d)(e)1301Organization(c)(d)(e)2302Franchises392,046(c)(c)3303Land and Land Rights392,046(c)(c)4304Structures and Improvements91,415(c)(c)5305Collecting and Improvements91,415(c)(c)6306Lake, River and Other Intakes195,863(c)(c)7307Wells and Springs195,863(c)(c)8308Infiltration Galleries and Tunnels(c)(c)(c)9309Supply Mains(c)(c)(c)(c)10Power Generation Equipment118,058(c)(c)(c)11311Pumping Equipment108,647(c)(c)(c)13303Distribution Reservoirs and Standpipes531,515(c)(c)(c)14331Tratsmission and Distribution Mains1,922,65216.698(c)(c)15333Services349,8321,300(c)(c)(c)16344Meter sand Meter Installations66,1749(c)(c)(c)17335Hydrants61,749(c)(c)(c)(c)(c)(c)(c)(c)18399Other Plant and Miscellaneous Eq	CURRENT YEAR (0 392, 91, 195,
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24 345 Power Operated Equipment		14.
25 346 Communication Equipment		
26 347 Miscellaneous Equipment 24,564 27 348 Other Tangible Plant		
27 348 Other Tangible Plant 28		
		24,5
29 Total Water Plant 4,009,773 82,106 0 4		
	29 Total Water Plant 4,009,773 82,106 0	4,091,8

W-1

December 31, 2022

	ACCT.	1	Ī		
1 NT 1	ACCI		CURRENT		
Line Number	NO.	ACCOUNT NAME	YEAR	PRIOR YEAR	LEFT BLANK
	(a)	(b)	(c)	(d)	
1	601	Salaries and Wages - Employees	0	0	
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3		Salares and Wages - Officers, Directors and Wajority Stockholders	0	0	
4	604	Employee Pensions and Benefits	0	0	
5	610	Purchased Water			COMMANISMA
6	615	Purchased Power	40,693	36,888	<i>Charles (111111111111111111111111111111111111</i>
7	616	Fuel for Power Purchased			<u>USAUGUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUU</u>
8	618	Chemicals	17,558	21,390	
9	620	Materials and Supplies	13,989	12,428	
10	631	Contractual Services - Engineering			
11	632	Contractual Services - Accounting	7,800	7,450	
12	633	Contractual Services - Legal	4,373	15,773	
13	634	Contractual Services - Management Fees			
14	635	Contractual Services - Other	237,242	220,860	
15	641	Rental of Building/Real Property	8,400	8,400	
16	642	Rental of Equipment			
17	650	Transportation Expenses		0	
18	656	Insurance - Vehicle			
19	657	Insurance - General Liability	6,257	5,533	
20	658	Insurance - Workman's Compensation	0	0	
21	659	Insurance - Other	0	0	
22	660	Advertising Expense		<u> </u>	35AM3M3MMM
23	666	Regulatory Commission Expenses -			
24		Normalization of Rate Case Expense	0		999111111111111
25	667	Regulatory Commission Expenses - Other			
26	670	Bad Debt Expense	0	0	<u> </u>
27	675	Miscellaneous Expenses	12,592	8,448	
28					
29		Total Water Utility Expenses	348,904	337,170	

FRYEHURG WATER COMPANY

WATER OPERATING REVENUES (Acct. 400)

Year of Report

December 31, 2022

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.

2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts except that where separate meter readings are added for billing purposes one customer shall be counted for each group of meters so added. If the customer count in the residential service classification includes customers counted more than once because of special services, such as air conditioning, etc. indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below.

			Operating	Revenues	Thousand Ga	illons Sold*		
Line No.	ACCT NO.	Account Name	Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	Number of Customers for Ver	
	(e)	(b)	(c)	(d)	(e)	(0	(1)	
<u>k</u>		OPERATING REVENUES			1.4.7.7.7.7			
2		SALES OF WATER				27.200 B		
3	460	Unmetered Sales to Gen. Customers						
4			200					
5			0.5000					
6								
7			5% - Al					
R	460	Total	0	U	0	0		
y	461	Meleted Sales to Gen. Customers						
10	461 1	Residential	164.172	(8.698)	31.818	(11.427)		
0	461.2	Commercial	64.568	(4,807)	20,652	(10.004)		
12	461 3	Industrial	11,447	1.990	3,481	(2.054)		
13	461.A	Public Authorities	7_378	1.390	926	169		
14		Total	247 565	(10.125)	56.879	(23.316)		
15	462.1	Public Fue-Protection Service	111.797	6,576	and the processing symmetry of	The second s		
16	462.2	Private Fire-Protection Service	23.214	503 -	Sector Destroyed	LT TO THE DECK	2-2	
17	464	Other Sales to Public Authorities						
18	456	Sales for Resale	114,368	(26,438)	133,803			
19	467	Interdepartmental Sales						
20		Total Sules of Water	496.944	(29,484)	190.682	(23.316)		
21		OTHER OPERATING REVENUES					1999 B.	
22	470	Forfested Discounts		l l			ata A	
23	471	Muscellaneous Service Revenues	0	0				
24	472	Rents from Water Property	147,600	3,600				
25	473	Interdepartmental Rents						
26	474	Other Water Revenues						
27		Total Other Operating Revenues	147,600	3,600				
28		Total Operating Revenues	644,544	(25,884)	190.682	(23,316)		

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.

	a a		
Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$644,544	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c) Sales in New Hampshire	\$18,872	
3	Net Subject to Assessment (Line 1 minus Line 2)		\$625,672
4			
	W	3 (a)	

Year of Report: December 31, 2022

ine Number	ACCT. NO.	ACCOUNT NAME	Total Investment	Depreciation Base	Depreciation Rate	Annual Depreciatio
	(a)	(b)	(0)	(b)	(e)	(1)
1	304	Structures and Improvements	91,415		3.0%	1,72
2	305	Collecting and Impounding Reservoirs				
3	306	Lake, River and Other Intakes				
4	307	Wells and Springs	195,863		2.0%	3,91
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Pumping Equipment	118,058		5.0%	
9	320	Water Treatment Equipment	108,647		5.0%	5,84
10	330	Distribution Reservoirs and Standpipes	531,515		1.3%	
11	331	Transmission and Distribution Mains	1,939,350		1.3%	
12	333	Services	351,132		3.0%	8,58
13	334	Meters and Meter Installations	172,517		4.0%	6,70
14	335	Hydrants	61,749		2.0%	80
15	339	Other Plant and Miscellaneous Equipment	85,532		10.0%	1,93
16	340	Office Furniture and Equipment	6,497		12.1%	55
17	341	Transportation Equipment			-	
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	12,711		7.1%	8
20	344	Laboratory Equipment	283		10.0%	
21	345	Power Operated Equipment				
22	346	Communication Equipment				
23	347	Miscellaneous Equipment	24,564		10.0%	3,02
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	3,699,833			66,21
					Less: CIAC Amortization	(8,63
				1		57,57
		and the			Add: Audit Adjustment	
					PUC Depreciation	57,57

Year of Report: Decemb

December 31, 2022

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ine Number	ACCT.		RESERVE BALANCE AT BEGINNING	DEPRECIATION ACCRUALS BOOKED	OTHER CREDITS	TOTAL CREDITS TO RESERVE*
ine Number	NO.	ACCOUNT NAME	OF YEAR	TO RESERVE	TO RESERVE*	(Columns d + e)
1	(a) 304	(b)	(c)	(b)	(e)	(f)
2		Structures and Improvements				217
	305	Collecting and Impounding Reservoirs				
3						
4	306	Lake, River and Other Intakes			·	<u> </u>
5	307	Wells and Springs				
6	308	Infiltration Galleries and Tunnels				
7						
8	309	Supply Mains				
9	310	Power Generation Equipment				
10	311	Pumping Equipment				
11	320	Water Treatment Equipment				
12	330	Distribution Reservoirs and Standpipes				
13		4 X				
14	331	Transmission and Distribution Mains				
15						
16	333	Services				_
17	334	Meters and Meter Installations				
18						
19	335	Hydrants				
20	339	Other Plant and Miscellaneous Equipment				
21						
22	340	Office Furniture and Equipment				Alle.
23	341	Transportation Equipment				
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment				
26	344	Laboratory Equipment				
27	345	Power Operated Equipment				
28	346	Communication Equipment				
29	347	Miscellancous Equipment				
30	348	Other Tangible Plant				
31					a - al la fait - and a data - a	
32		Total	1,054,172	66,216		66,2
33						
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		<u></u>	22 24	25.82% S. 42		2 70
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Year of Report: December 31, 2022

		ANALYSIS OF ENT	FRIES IN WATER DEPR	ECIATION RESERVE (co	ntinued)	
Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (I)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (l)
1						
2						1.5.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
3						
4						
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6						
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8						1946 C
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13 14		-				
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18					1	
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23	en anterestation and the second	****** *				
24	Contraction of the optimized by the second				-	
25		-	1			
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27						· · · · · · · · · · · · · · · · · · ·
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31						
32	0	0	0	0	0	1,120,388
33			4			
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58.1						
				risk)		
2						
	1.1.1.1					
				CH1010.001		
						11
						alars of

Year of Report

December 31, 2022

EMPLOYEES AND COMPENSATION									
Line Number	NATURE OF OCCUPATION (a)	Number of Employees Dec 31 (b)	Total Compensation for year (c)	Water Dept. (d)	Other Depts.				
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					1				
12	Shop Employees				1-04				
13									
14		l							
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				1				
26	Other General Office Employees								
27					States -				
28					25.17				
29	General Officers								
30									
31	Total Officers and Employees	0	0	0					
ered by retur	rns in column (e).		()						

Year of Report: December 31, 2022

	CLASSIFICATION OF CUSTOMERS										
	Ι		- <u>.</u>	NUMBER OF CUSTOMERS							
Line No.	CLASSIFICATION			Metered	Unmetered	Total					
		(a)		(b)	(c)	(d)					
l l	Residential			695		695					
2	Commercial			91		91					
3	Industrial			6		6					
4	Governmental			14		14					
5	Affiliated Distributors				K. 1999 199 199						
6	Other Distributors										
7	Grand Total			806	0	806					
	Chand Total					800					
	•	s	OURCE OF SURFAC	E WATER SUPPLY							
-	Name and Location	Area of Watershed	Storage Capacity	Est. Daily Yield in Dry	Draft D	uring Year					
Line No.	of Reservoir	Sq. MI	in Thousand Gal.	Year in Thousand Gal.	Av. Daily in Thousand Gal.	Max. Daily in Thousand Gal.					
	(a)	(b)	(c)	(d)	(e)	(f)					
L.											
2											
3											
4											
5											
6											
7											
8											
9											
10				1							
п											
12											
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16											
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19				1							
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	MV (MSALA)			5. st - 6							
-											
	11 - 112 57475 5 5 11	N-350-783		• •···••		47 - A444					
		2 2 5									
	200 000										

Year of Report December 31, 2022

Line Number	Description of Source	Open or	Depth*	Diameter	Yield in Gallons per day	Pumping Method*
Line Mumber	(a)	Covered	(b)	(c)	(d)	(e)
1	Springs		577777777777777777			
2			mmud	ang part and a set		
3		2 n		Sellen and the		
4			11/1/1/1/1/	11/1/1/100		-
5						
6	Shallow Wells (100 feet or less)					
7	billion if end (100 leer of 1855)					
8	#I Gravel Packed Well	-	70'	16"	504,000	Deep Well Pump
9	#2 Gravel Packed Well		80'	16"	648,000	Deep Well Pump
10	#3 Gravel Packed Well	200 200	100'	16"	705,600	Deep Well Pump
11		-	100	10		Deep wen runp
12	Deep Wells (over 100 fect, specify if artesian)	-				
13	Deep wens (over 100 reet, speeny it artestan)	-				
13	C 1/2/200				- takatan Atri - ta-A	<u></u>
15						
16		-				
						<u>.</u>
17					<u> </u>	
18	Infiltration Galleries or collecting walls	-				
19						
20	01 - 200 - 100 - 20					
21						
22 23 for infiltration (alleries, state length in feet instead of depth, unde	er column (b)				
22 23 For infiltration g Direct suction Show the requ	, air-lift or deepwell pump D ested information concerning structures employed	ISTRIBUTION RESERVOIRS, d for storage of water in connect				
22 23 For infiltration g Direct suction Show the requ	, air-lift or deepwell pump D ested information concerning structures employed ndicate whether zone is high pressure, low pressu	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics.	ion with the distributi	on system,		
22 23 For infiltration p Direct suction Show the requ In column (f) i	, air-lift or deepwell pump D ested information concerning structures employed ndicate whether zone is high pressure, low pressu Location	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification	ion with the distributi	on system. Capacity in	Maximum Number of	Service Zone
22 23 The infiltration of Direct suction Show the required in column (f) in	, air-lift or deepwell pump D ested information concerning structures employed ndicate whether zone is high pressure, low pressu Location (city, village or town)	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (carth, steel, concrete, etc).	ion with the distributi Open or Covered	on system. Capacity in thousand gallons	Day's Supply	Supplied
22 23 Or infiltration p Direct suction Show the requ In column (f) i	, air-lift or deepwell pump D ested information concerning structures employed ndicate whether zone is high pressure, low pressu Location	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification	ion with the distributi	on system. Capacity in		
22 23 or infiltration p Direct suction Show the requ In column (f) i Line Number	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressu Location (city, village or town) (a)	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (carth, steel, concrete, etc). (b)	ion with the distributi Open or Covered (c)	on system. Capacity in thousand gallons (d)	Day's Supply	Supplied (f)
22 23 or infiltration p Direct suction Show the required in column (f) in Line Number	, air-lift or deepwell pump D ested information concerning structures employed ndicate whether zone is high pressure, low pressu Location (city, village or town)	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (carth, steel, concrete, etc).	ion with the distributi Open or Covered	on system. Capacity in thousand gallons	Day's Supply	Supplied
22 23 Direct suction Show the required for the column (f) in Line Number 1 2 3	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS. d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 for infiltration p Direct suction Show the required In column (f) in Line Number 1 2 3 4	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressu Location (city, village or town) (a)	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (carth, steel, concrete, etc). (b)	ion with the distributi Open or Covered (c)	on system. Capacity in thousand gallons (d)	Day's Supply	Supplied (f)
22 23 For infiltration p Direct suction Show the requirements In column (f) in Line Number 1 2 3 4 5	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS. d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 or infiltration p Direct suction Show the required In column (f) i Line Number 1 2 3 4 5 6	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS. d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 or infiltration p Direct suction Show the required In column (f) i Line Number 1 2 3 4 5 6 7	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS. d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 or infiltration a Direct suction Show the required In column (f) i Line Number 1 2 3 4 5 6 7 8	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 or infiltration g Direct suction Show the required In column (f) is Line Number 1 2 3 4 5 6 7 8 9	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 or infiltration p Direct suction Show the required In column (f) i Line Number 1 2 3 4 5 6 7 8 9 10	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 For infiltration p Direct suction Show the requirements in column (f) in Line Number 1 2 3 4 5 6 7 8 9 10 11	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 For infiltration (Direct suction) Show the required In column (f) in Line Number 1 2 3 4 5 6 7 8 9 10 11 12	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 For infiltration a Direct suction Show the required In column (f) in Line Number 1 2 3 4 5 6 7 8 9 10 11 12 13	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 For infiltration g Direct suction Show the required In column (f) in Line Number 1 2 3 4 5 6 7 8 9 10 11 12 13 14	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System
22 23 For infiltration and a second	, air-lift or deepwell pump D csted information concerning structures employed ndicate whether zone is high pressure, low pressur Location (city, village or town) (a) Fryeburg	ISTRIBUTION RESERVOIRS, d for storage of water in connect are or other characteristics. Classification (earth, steel, concrete, etc). (b) Concrete	ion with the distributi Open or Covered (c) Covered	on system. Capacity in thousand gallons (d) 500,000	Day's Supply	Supplied (f) Elec. System

Year of Report.

December 31, 2022

	FOI			R TREAT		5 TE 5 A TE 45 LT		
	FOI	CEACH SUPPL	Y, CHECK AND	JK SPECIFY T	HE TYPE O		USED	
Line Number	Name of Source	Chlorination	Fluoridation Flooridation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1								
2	And a state of the							-
3	#1 Well				ļ			
4	#2 Well	<u>X</u>	X				х	
5	#3 Well	X	x	_			X	
6 7				_				2
8				_				a is and a
9		_		_				
10						 		in the second
11				-			· · · · · · · · · · · · · · · · · · ·	
12	100 Vit			-			•	
				1 7				
		FEET	OF TRANSMISS	ION AND DIS	TRIBUTIO	N MAINS		8 - B
	-		Explain any import	ant items includ	led in colum	n (f)		
6	Kind of Pipe (Galvanized, Cast In	on, Diameter	In Use First of Ye	ar Added Da	uring Year	Retirements	Adjustments Dr.	In Use
ine Number.	Ductile, etc)	in inches			ning rear	during Yr	(or Cr.) during Yr	End of Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Transmission							
2	PVC	12	1,820	_				1,
3	Total Transmission		1,820		0		0	1,
5	Distribution			-				(4)
6	PVC, CI, DI, PVC		11 070		 .			
7	A.C., PVC	12	11,879 553	_			(133)	11,
	A.C., PVC, C.I., PE, D.I.	8	61,221		51		91	
9	A.C., C.I., PVC, PE, D.I.	6	34,399		51		(8)	61,
10	CI, PVC	4	9,487				(8)	34,
00.000	CI	3	862				(8/	9,4
12	A.C., PE, PVC, Copper	2	9,300				(772)	
13	C.I., PE	< 2	512	-			(258)	8,
14	Unk	Unk		1		1	295	
15							-	· · · · · · · · · · · · · · · · · · ·
16								·······
17								
18								
19			975. 1					
20				_				
21								
22		_	501404000					
23	Total Distribution		128,2	13	0	0	-793	127,7
ljustments in	column f pertain to ongoing improve	ments to GIS da	tabase managemer	it.				- /2
		10						
							·	
	r free and the second				a constant a		1	

Utility Na	ame	FRYEBURG	WATER	COMPANY

Year of Report.

FIRE HYDRANTS 1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection 2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes. Size of Hydrant Diameter of Number of Hydrants in Service At Beginning of Year At End of Year Added (valve opening) Plugs to Main Retired Line Number Company Owned inches inches Company Owned Not Co. Owned Location during year during year Not Co. Owned (b) (c) (d) (e) (f) (h) (a) (g) (1) T 77 77 **Public Fire Protection** 2 3 9 1 10 **Private Fire Protection** 4 5 6 7 8 9 10 11 12 77 Total 77 9 0 10 SERVICE PIPES 1. Show the requested information concerning the service pipes used in the delivery of water from the distribution mains. 2. State in a footnote upon what basis, if any, consumers are charged for the installation of services. 3. If the respondent owns the services from the main to the curb or property line, classify such services as "owned by respondent." Number at End of Year **Retired During** Number at Beginning of Year Added During Year Diameter, in Year Line Number Total Active Inactive (a) (b) (c) (d) (e) (f) (g) erun 1 Owned by Respondent 2 3 4 5 6 7 8 9 10 11 12 13 14 848 789 Total 848 59 <u>Verskillenderingssi</u> (senesti versitet versitetet senesti UATAR 15 Owned by Consumers 16 17 18 19 20 Total

Year of Report:

. Show the req	uested information concerni	ng consumers' meter	s in service or in stock	during the year.				
				eters in Service		Number in Stock at End of	Number Purchased During	Number Condemned o
Line Number	Size, in		The second s	Removed During Year		Year	Year	Sold during Ye
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Owned by Respondent	annanna	ann an	<u>Manananan</u>	ne metan	allanishin	alla interna	an stand
2	2							
3	5/8	685			685	685	24	19
4 5	3/4	12			12	12	2	- 1
6	1	18			18	18	2	3
7	1 1/2	14			14	14	2	0
8	2	16			16	16	2	0
9	4	0			0	0	0	0
10	6	2			2	2	0	0
11					artan territari Antonia dan			e.
12	R						-	
13	2 540			· · · · ·				
14								
15	7. 11 1							
16		-						
17	Total	747	0	0	747	747		-
18	Owned by Consumers	Series Sint				747	32	23
19	Conned by Constituters		<u>NAROLALI-REVIEW CEGNE</u>	<u> </u>	<u>Y 2 4 3 6 5 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6</u>	<u> Salan ala sanga</u>	Y SANG BULGER PARAMAN	49444444444 1944
20								
21	- -						·	
22		1						~~
23				<u>स</u>				
24								
25								1 697
26								2/0
27	Total							
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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.

	<u> </u>		Tho	usand Gallons Delivered to Ma	ins	
	Month		Ground			: Water
Line Number	stonar	Purchased			224 - 2266	
			By Pumping	By Gravity	By Pumping	By Gravity
	(a)	(b)	(c)	(d)	(c)	(f)
1	January		4,609	50.1%	6	<u> </u>
2	February		4,820			
3	March		4,504			
4	April		5,259			
5	May		8,196			
6	June		10,581			
7	July		12,688			
8	August		11,029			
9	September		8,535			
10	October		8,161			
11	November		4,790			
12	December		4,876			
13	Totals	0	88,048	0	0	0
14						THOUSAND GALLONS
15	Total PRODUCTION WATE	R				88,048
16						
17	Total REVENUE WATER (P	age W-3, line 20, col. e) or				56,879
18	-		-			
19	Balance as NON-REVENUE	WATER	State Percentage:	35.40%		31,169
20			×.			24 - 14 24
21	Description and estimated c	onsumption of Non-Revenue	Water			
22	Utility Usage-at source/treatm	ient plants	2.44×**	N 929-2		2,496
23	Utility Usage-flushing hydran	ts Num	ber flushed:	94		724
24	Utility Usage-bleeders	Num	iber in use:	2		630
25	Utility Usage-meter bench	Num	ber meters tested.	0		0
26	ACC 10 10	(specify): tank over flowloss of	`tank signal			2,000
27			2016			0
28						0
29		Υ.		100		
30	Fire Protection	Numb	er of hydrant-using fires:	0		0
31	Main Breaks	Numbe	er of breaks:	2		1,812
32	Service Line losses before me	ters Numb	er of cases;	2		500
33	Other Non-Revenue uses/loss		Sama azar es			
34				192.00		
35				×>>	A. and your 2 (* 2	
	Total Accounted for Non-Rev	renue Water (Lines 22 through	Lines 35)		the second s	8,162
37	Unaccounted for Water	<u> </u>				23,007
2222	Total Non-Revenue Water (Li	ines 36 plus Line 37)				31,169
39				<u> </u>		
1000	System DEMAND Data	Quantity (mgd)	Date			
	Average Daily Demand:	0.24				
	Maximum Day Demand:	0.5	10/7/2022			
	Peak Hour Demand:	0.5				
Remarks	April 1	n-revenue water is water that v	L see produced and used but did	not produce water revenues: u	naccounted for water is a sub-	et of this
	Hole. He	inverting water is water that t	tas produced and used bar and	not produce water revenues, a		lot of ding.
	at la	10 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1996 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	·	
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SYSTEM INFRATRUCTURE ASSESSMENT SECTION

Year of Report:

3

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

Line No.	Rate Class	Amount Collected from Surcharge	Expected Surcharge Collection	\$ Difference	% Difference (if difference exceed 20%, provide explanation below
	(a)	(b)	(¢)	(d)	(e)
1					
2	Public Fire Protection	7,891		7,891	#DIV/0!
3	Private Fire Protection	1,624		1,624	#DIV/0!
4	Residential	2,957		2,957	#DIV/0!
5	Commercial	11,953		11,953	#DIV/0!
6	Industrial	308		308	#DIV/0!
7	Public Authorities	83		83	#DIV/0!
8	Other		27,771	(27,771)	-100.00%
9	Total	24,816	27,771	(2,955)	-11.91%
10	~				
11		• · · · · · · · · · · · · · · · · · · ·	in the second		2
12					
13					2
14					-
15					
16					
17					
18					
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20		·			<u>> (2 x x x</u> x x
21					
22				i	02
23					
23					· · ·
24 25					
26					
27 28					

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

	<u></u>		NONE	
Line No.	Beginning Balance	Additions to Account	Deduction from Account	Ending Balance
	(a)	(b)	(c)	(g)
Ĩ				
2			Mu.	
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		100 m 54(6) 0.0
10		
ш		
12		
13		
14		
15		
16		
17		
18		
19		
20 Tot	tal (Must equal total deductions from above)	

	SYSTEM INFRASTRUCTURE ASSESSMENT REPORT - UPDATE											
1. This p	This page must be filled out by any water utility that have placed rates into effect that include either a Capital Reserve Account or Infrastructure Surcharge pursuant to Chapter 675.											
	NONE											
Linc No.	Project Name	Total Cost from Previous Year	% Complete	Actual Cost	Cost Index (most recent update)	Percent Increase/Decrease	Revised Cost to Complete	Revised Total Cost	Number of Customers for Year			
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Year of Report: December 31, 2022

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