

ANNUAL REPORT

COPY

For Water Utilities

OF

ANNUAL REPORT	SIGNED
ENTERED 5/24/13	CHP
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AUDITED	
SUMMARIZED	
CLOSED	

Name

FRYEBURG WATER COMPANY

Address

24 PORTLAND STREET, SUITE #1, FRYEBURG, ME 04037

TO THE PUBLIC UTILITIES COMMISSION

OF THE

STATE OF MAINE AND NEW HAMPSHIRE

FOR THE

YEAR ENDED DECEMBER 31, 2012

Signature of Person
responsible for report



TITLE

President

TELEPHONE

207-935-2010

E-MAIL

Fryeburgh2o@fairpoint.net

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

§ 1508-A - Administrative penalty

1. Penalty. Unless otherwise specified in law, the commission may, in an adjudicatory proceeding, impose an administrative penalty as specified in this section.

A. For willful violations of this Title, a commission rule or a commission order by a public utility or a competitive electricity provider, the commission may impose an administrative penalty for each violation in an amount that does not exceed \$5,000 or .25% of the annual gross revenue that the public utility or the competitive electricity provider received from sales in the State, whichever amount is lower. Each day a violation continues constitutes a separate offense. The maximum administrative penalty for any related series of violations may not exceed \$500,000 or 5% of the annual gross revenue that the public utility or the competitive electricity provider received from sales in the State, whichever amount is lower. [2003, c. 505, §23 (new).]

B. For a violation in which a public utility or a competitive electricity provider was explicitly notified by the commission that it was not in compliance with the requirements of this Title, a commission rule or a commission order and that failure to comply could result in the imposition of administrative penalties, the commission may impose an administrative penalty that does not exceed \$500,000. [2003, c. 505, §23 (new).]

C. The commission may impose an administrative penalty in an amount that does not exceed \$1,000 on any person that is not a public utility or a competitive electricity provider and that violates this Title, a commission rule or a commission order. Each day a violation continues constitutes a separate offense. The administrative penalty may not exceed \$25,000 for any related series of violations. [2003, c. 505, §23 (new).]

D. In addition to the administrative penalties authorized by this subsection, the commission may require disgorgement of profits or revenues realized as a result of a violation of this Title, a commission rule or a commission order. [2003, c. 505, §23 (new).]

2. Considerations. In determining the amount of an administrative penalty under this section, the commission shall take into account:

A. The severity of the violation, including the intent of the violator and the nature, circumstances, extent and gravity of the prohibited act; [2003, c. 505, §23 (new).]

B. The reasonableness of the violator's belief that the violator's action or lack of action was in conformance with this Title, a commission

C. The violator's history of previous violations; [2003, c. 505, §23 (new).]

D. The amount necessary to deter future violations; [2003, c. 505, §23 (new).]

E. The violator's good faith attempts to comply after notification of a violation; and [2003, c. 505, §23 (new).]

F. Such other matters as justice requires. [2003, c. 505, §23 (new).]

Section History: PL 2003, Ch. 505, §23 (NEW). Front Matter-2

GENERAL INSTRUCTIONS

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

**Maine Public Utilities Commission
State House Station #18
Augusta, ME 04333-0018**
10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

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EXECUTIVE SUMMARY

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State of MAINE

County of OXFORD

} SS

I, the undersigned, HUGH W. HASTINGS, II PRESIDENT
(Name of owner or officer) (Title)

of FRYEBURG WATER COMPANY
(Full Name of Respondent)

do make oath that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth; and I further say that no deductions were made before stating the operating revenues herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said Company during the period for which said return is made, to the best of my knowledge, information, and belief.

Hugh W. Hastings II

(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 23 day of May, 2013
(month, year)

Barbara J. Solter
BARBARA J. SOLTER
Notary Public
Maine
My Commission Expires Mar 9, 2020

Line Number	HISTORY OF RESPONDENT
1	
2	1. Exact name of Utility filing this report <u>Fryeburg Water Company</u>
3	
4	2. Location of main office <u>24 Portland St. Suite #1, Fryeburg, ME 04037</u>
5	
6	3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of
7	partnership and names and addresses of partners. _____
8	Corporation
9	
10	
11	
12	
13	
14	4. Give date when the utility commenced to serve the public. <u>February 26, 1883</u>
15	
16	
17	5. If a corporation, give date of organization and government of state under which organized. If organized under legislative
18	charter, state year, chapter and all amendments. _____
19	
20	P&SL of Maine
21	1879 CH 177
22	1883 CH 268
23	1917 CH 3
24	1969 CH 74
25	
26	
27	
28	
29	
30	
31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws
32	under which each was organized, and authority for consolidation or merger.
33	
34	<u>On September 8, 1901, the Company purchased the Charter of East Conway, New Hampshire Company</u>
35	<u>which was granted by the N.H. Legislature June 21, 1901.</u>
36	
37	<u>Petition of Fryeburg Water Company to the Supreme Court of New Hampshire vs. Public Utilities Commission #4413, June 195</u>
38	<u>Basically ruling the Fryeburg Water Company shall have same rates for all same type customers regardless of State Line</u>
39	<u>being political division.</u>
40	
41	<u>Note N.H. Fryeburg Water Company was held not to be foreign corporation by the Attorney General Department because</u>
42	<u>of acquisition of Charter of East Conway Water Company.</u>
43	
44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.
45	
46	<u>Note N.H. Fryeburg Water Company was held not to be foreign corporation by the Attorney General Department because</u>
47	<u>of acquisition of Charter of East Conway Water Company.</u>
48	
49	
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.
51	
52	

Line Number	HISTORY OF RESPONDENT			
1				
2	9. State fully the territory you are authorized to serve.			
3				
4	Fryeburg Village, Maine and East Conway, New Hampshire			
5				
6				
7				
8				
9				
10	10. Territory actually being served.			
11	Freyburg Village, Maine and East Conway, New Hampshire			
12				
13				
14				
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18				
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21				
22	11. State fully what business, if any, is being conducted other than that of a water utility.			
23	Fryeburg Water Company sells water for resale and collects rent on use of land for loading same.			
24				
25				
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several classes of stock.			
27				
28	26-Jul-12			
29	840 Shares Represented			
30	276 in person and 564 by proxy			
31				
32				
33				
34				
35	13. Give names, addresses and holdings of the ten largest stockholders.			
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>	<i>Preferred shares held</i>
36				
37	John M. Hastings	Fryeburg, ME	130	
38	Thomas W. Hastings	Maitland, FL	120	
39	Ellen H. Zelman	Atamonte Springs, FL	120	
40	Jane E. Rosenberg	Boulder, CO	120	
41	Donald Eastman	Fryeburg, ME	50	
42	George C. Weston	Fryeburg, ME	38	
43	Alice E. Freeman	Fryeburg, ME	32	
44	Norene M. Hastings	Fryeburg, ME	32	
45	Legg Mason Wood Walker, Inc.	Baltimore, MD	32	
46	Alfred Joseph Cairone	Foster, RI	22	
47				
48				
49				
50				
51				
52				

Line Number	
1	1. Exact name of Utility <u>Fryeburg Water Company</u>
2	2. Name and address of person to whom correspondence concerning this report should be addressed
3	<u>Jean M. Andrews</u>
4	<u>Fryeburg Water Company</u>
5	<u>24 Portland St. Suite #1</u>
6	<u>Fryeburg, ME 04037</u>
7	3. Telephone <u>207-935-2010</u> 3a. E-mail address: <u>fryebugh2o@fairpoint.net</u>
8	4. List below the address of where the utility's books and records are located
9	<u>Fryeburg Water Company</u>
10	<u>24 Portland St. Suite #1</u>
11	<u>Fryeburg, Me 04037</u>
12	5. Telephone <u>207-935-2010</u>
13	6. List below any audit groups reviewing records and operations:
14	<u>Horton, McFarland & Veysey, LLC</u>
15	<u>P.O. Box 543</u>
16	<u>Ellsworth, ME 04605</u>
17	
18	7. Date of original organization of the utility <u>February 24, 1905</u>
19	8. List below the names, titles and telephone numbers of each:

OFFICERS

	<i>Name</i>	<i>Title</i>	<i>Number</i>
20			
21	Hugh Hastings, II	President	207-935-2010
22	John M. Hastings	General Supt.	207-935-2010
23	Jean M. Andrews	Vice Pres/Treasurer/Secretary	207-935-2010
24			
25			
26			
27			
28			

DIRECTORS

	<i>Name</i>	<i>Title</i>	<i>Number</i>
29			
30	Hugh Hastings, II	Director	207-935-2010
31	George Weston	Director	207-935-2567
32	John M. Hastings	Director	207-935-2010
33	Peter Hastings	Director	207-935-2004
34	Donald Eastman	Director	207-935-2451
35	John Gordon	Director	207-935-2530
36			
37			

COMPANY PROFILE

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

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

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

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

The Fryeburg Water Company is basically a corporation that is owned by Fryeburg Citizens or those that have ties to Fryeburg. The Directors all live within the area served and it is their endeavor to maintain the Company and all its properties that it can properly serve the public today with an "eye" to the future at a reasonable rate of return for the stockholders, being fair to its employees for their work and still being reasonable to its customers, keeping its properties in a proper "updated" performance level as inflation and area growth continues.

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.

In 2004, the Fryeburg Water Company received a Capacity Development Grant from the Maine Drinking Water Program. This report was completed in June 2005 and has helped to outline and prioritize upgrades to the system and capital improvements which we are currently addressing.

During the summer of 2005, 910 feet of 1883 pipe was replaced on Elm Street and all service lines were connected to the new main. The main transmission line to East Conway, New Hampshire to the surfaced end of Drift Road in Fryeburg, Maine was replaced including the Saco River crossing, leaving approximately 500 feet to be completed by 2008.

In 2006, a new transmission main from Main Street in East Conway, New Hampshire to the surfaced end of Drift Road in Fryeburg, Maine was replaced, including the Saco River crossing, leaving approximately 500 feet to be completed by 2008.

In 2007, an additional 300,000 gallon reservoir was constructed on Oak Ridge in Fryeburg and the final stage of the East Conway transmission main replacement was completed a year ahead of schedule.

The Fryeburg Water Company continues to anticipate the current and future needs of the system. Projects planned for 2008 include: 8 inch pipeline loop from the new storage tank to Leach Road and Chautauqua Hill; the transfer of 13 services from old to new mains; purchase of land for wellhead protection and future office; detailed mapping of the system; additional security fencing and additional metering to comply with the Public Utilities Commission requirements.

In 2008 the Fryeburg Water Company received a loan under the Source Water Protection provision of the State of Maine Safe Drinking Water Revolving Loan Fund Program and purchased two parcels of land for wellhead protection. Additional capital improvements in 2008 include detailed mapping of the distribution system with GIS/GPS; transferring 12 service lines from old transmission mains to new and additional metering of 24 services to comply with the Public Utilities Commission requirements.

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1			
2	Hugh W. Hastings, II	President	40,000
3			
4	John M. Hastings	General Supt.	52,958
5			
6	Jean M. Andrews	Treasurer & Office Manager	28,307
7			
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COMPENSATION OF DIRECTORS/TRUSTEES

For each director listed on page E-4 list the number of 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				
24	Hugh W. Hastings, II	Director	6	150
25				
26	Peter G. Hastings	Director	4	150
27				
28	George C. Weston	Director	6	150
29				
30	John M. Hastings	Director	5	150
31				
32	John Gordon	Director	6	150
33				
34	Donald Eastman	Director	4	100
35				
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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	Hugh W. Hastings, II	Mgr. Fryeburg Water Co.	Officer/ Director	24 Portland Street, Suite #1, Fryeburg
3				
4				
5	Peter G. Hastings	Atty.	Partner	Hastings Law Office, 376 Main St. Fryeburg
6				
7				
8	George C. Weston	Farmer/Land Owner	Trustee	48 River Street, Fryeburg
9				
10				
11	John M. Hastings	Supt. Fryeburg Water Co.	Officer/ Director	24 Portland Street, Suite #1 Fryeburg
12				
13				
14	Donald Eastman	Self-Employed Contractor		Fryeburg, Maine
15				
16				
17	John Gordon	Retired		Fryeburg, Maine
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SUMMARY OF STATISTICS
(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY)

Line Number		WATER
1	PLANT (000's omitted)	
2		
3	Plant in Service	2,688
4	Construction Work in Progress	
5	Plant Acquisition Adjustment	
6	Plant Held for Future Use	
7	Materials and Supplies	56
8	Less:	
9	Accumulated Depreciation and Accumulated Amortization	715
10	Contribution in Aid of Constructio	316
11		
12	Net Book Cost	1,713
13		
14	REVENUES AND EXPENSES (000's omitted)	
15		
16	Operating Revenues	547
17		
18	Depreciation and Amortization Expense	40
19	Income Tax Expense	7
20	Taxes Other Than Income	36
21	Other Operating Expenses	381
22		
23	Total Operating Expenses	464
24		
25	Net Operating Income	83
26		
27	Other Income	3
28	Other Income Deductions	57
29		
30	Net Income	29
31		
32	NUMBERS OF CUSTOMERS	
33		
34	Residential - Yearly Average	695
35	Commercial - Yearly Average	97
36	Industrial - Yearly Average	12
37	Others - Yearly Average	17
38		
39	Total	821
40		
41	OTHER STATISTICS	
42		
43	Average Annual Residential Use	65,239
44	Average Annual Residential Revenue per 1,000 Gallons	3.50
45	Average Residential Monthly Bill	19.03
46	Gross Plant Investment per Customer	3,868

**FINANCIAL
SECTION**

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	2,688,440	2,551,419
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	714,937	709,217
5					
6		Net Plant		1,973,503	1,842,202
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	0	
8		Other Plant Adj. (Specify)			
9					
10					
11		Total Net Utility Plant		1,973,503	1,842,202
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	0
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	0
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	0
24					
25		Total Other Property & Investments		0	0
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		1,480	1,967
30	132	Special Deposits	F-8	0	
31	134	Working Funds			
32	135	Temporary Cash Investments			
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision			
34		for Uncollectible Accounts	F-10	32,042	19,893
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	55,984	49,279
38	162	Prepayments	F-13	7,918	7,219
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	0	
41					
42		Total Current and Accrued Assets		97,424	78,358
43					
44	181-190	DEFERRED DEBITS	F-13	20,913	37,269
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		2,091,840	1,957,829

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		EQUITY CAPITAL			
2	201	Common Stock Issued	F-16	96,000	96,000
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings			
8	215	Unappropriated Retained Earnings		465,679	436,302
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		561,679	532,302
12		LONG-TERM DEBT			
13	221	Bonds	F-17	1,115,044	1,167,637
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		1,115,044	1,167,637
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		47,872	27,238
19	232	Notes Payable	F-15	0	0
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	3,416	14,092
24	237	Accrued Interest	F-19	6,847	7,154
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	16,588	14,353
29		Total Current and Accrued Liabilities		74,723	62,837
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits		4,050	4,350
35		Total Deferred Credits		4,050	4,350
36	261-265	OPERATING RESERVES	F-21		
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	474,588	314,168
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	158,481	145,522
40		Total Net C.I.A.C	F-21	316,107	168,646
41		ACCUMULATED DEFERRED INCOME TAXES			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation		16,657	16,865
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other		3,580	5,192
45		Total Accumulated Deferred Income Taxes		20,237	22,057
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		2,091,840	1,957,829

NOTES TO THE BALANCE SHEET

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

Empty space for notes.

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	547,201	527,405
3	401	Operating Expenses	W-2	380,454	329,963
4	403	Depreciation Expense	W-4	39,711	40,156
5	406	Amortization of Utility Plant Acquisition Adjustment			
6	407	Amortization Expense			
7	408.1	Taxes Other Than Income	F-18	36,513	35,669
8	409.1	Income Taxes	F-18	6,637	17,137
9	410.1	Deferred Federal Income Taxes	F-18	3,094	(17,275)
10	411.1	Provision for Deferred Income Taxes-Credit	F-18	(1,820)	(1,820)
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
12	412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expense	F-18	(300)	(300)
13		Total Utility Operating Expenses		464,289	403,530
14		Utility Operating Income		82,912	123,875
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			
17		Total Utility Operating Income		82,912	123,875
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		1,493	1,300
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
21					
22	419	Interest and Dividend Income			
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		2,000	
25	426	Miscellaneous Nonutility Expenses			
26		Total Other Income and Deductions		3,493	1,300
27		TAXES APPLICABLE TO OTHER INCOME			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income		0	0
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	56,032	58,275
37	428	Amortization of Debt Discount & Expense	F-14	996	996
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense		57,028	59,271
40		EXTRAORDINARY ITEMS			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		Total Extraordinary Items		0	0
45					
46		NET INCOME		29,377	65,904

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	(b)				AMOUNTS (c)
1	215	Unappropriated Retained Earnings, 1/01/12 Beginning Balance				436,302
2						
3		Changes to account:				
4	439	Adjustments to Retained Earnings (requires Commission approval prior to use):				
5		Credits				
6		CIAC Amortization Reclassification				
7		Total Credits				0
8		Debits				
9						
10		Total Debits				0
11						
12	435	Balance Transferred from Income (Page F-4, line 46)				29,377
13						
14	436	Appropriation of Retained Earnings:				
15						
16						
17		Contractual Appropriation of Income (also defined as debt repayment)				
18		Other				
19		Total Appropriation of Income				0
20						
21		Dividends Declared:				
22	437	Preferred Stock Dividends Declared				
23						
24	438	Common Stock Dividends Declared				
25						
26		Total Dividends Declared				0
27						
28	215	Unappropriated Retained Earnings, 12/31/12 Ending Balance				465,679
29						
30	214	Appropriated Retained Earnings 1/01/12 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						
37						
38	214	Appropriated Retained Earnings 12/31/12 Ending Balance				0
	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
39						
40	214.2	Sinking Fund Reserve				0
41	214.3	Funded Debt Retired thru Surplus				0
42	214.4	Other				0
43						0
44		Total	0	0	0	0
44						

UTILITY PLANTS (ACCOUNTS 101-105)

Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	2,688,440		2,688,440
3	102	Utility Plant Leased to Others			
4	103	Property Held for Future Use			
5	104	Utility Plant Purchased or Sold			
6	105	Construction Work in Progress			
7					
8		Total Utility Plant	2,688,440	0	2,688,440

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.

Line Number	(a)	WATER (b)	OTHER (c)	NONE TOTAL (d)
9	Acquisition Adjustment (114):			
10				
11				0
12				
13				
14				
15				
16	Total Plant Acquisition Adjustments	0	0	0
17				
18	Accumulated Amortization (115):			
19				
20				0
21				0
22				0
23				0
24				
25	Total Accumulated Amortization	0	0	0
26				
27	Net Acquisition Adjustments	0	0	0

ACCUMULATED DEPRECIATION (ACCOUNT 108)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	709,217		709,217
2	Credit during year:			
3	Accruals charged to Account 108	47,710		47,710
4	Accruals charged other accounts (specify)			
5	Well #3 Depreciation Restatement	4,960		4,960
6				
7	Salvage			
8	Other credits (specify)			
9	Total credits	52,670	0	52,670
10				
11	Debits during year:			
12	Book cost of plant retired	46,950		46,950
13	Cost of removal			
14	Other debits (specify)			
15				
16	Total debits	46,950	0	46,950
17				
18	BALANCE END OF YEAR	714,937	0	714,937

ACCUMULATED AMORTIZATION (ACCOUNT 110) NONE

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	BALANCE FIRST OF YEAR			0
20	Credits during year:			
21	Accruals charged to Account 110			0
22	Other credits (specify)			0
23				0
24				0
25	Total credits	0	0	0
26				
27	Debits during year:			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	Total debits	0	0	0
32				
33	BALANCE END OF YEAR	0	0	0

NONUTILITY PROPERTY (Account 121) NONE

Report separately each item of property with a book cost of \$25,000 or more included in Acct. 121. Other items may be grouped by classes of property.

Line Number	DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	RETIREMENTS (d)	ENDING YEAR BALANCE (e)
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15	Total Nonutility Property	0	0	0	0

SPECIAL DEPOSITS (ACCOUNT 132)

Report hereunder all special deposits carried in Account 132.

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	NONE (b)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):		
17			
18			
19			
20			
21			
22			
23	Total Special Deposits		0

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127) NONE

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

INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
1						
2						
3						
4						
5						
6	Totals		0			

UTILITY INVESTMENTS (ACCOUNT 124) NONE

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

OTHER INVESTMENTS (ACCOUNT 125) NONE

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

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127) continued.

NONE

OTHER SPECIAL FUNDS (Acct. 127)

Line Number	Purpose of Fund (a)	Name of Securities in Fund (b)	Trustee of Fund (c)	(d)	Balance in fund beginning of period (e)	Additions to Fund during Period		Withdrawals from fund (h)	Balance in fund at close of year (i)
						Cash Appropriation Fund (f)	Income from Investment of Fund (g)		
1	Sinking Funds								0
2									0
3									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

F-9a

ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

Line Number	Description (a)	TOTAL (b)
1	ACCOUNTS RECEIVABLE:	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water	32,042
5	Other	0
6		
7	Total Customer Accounts Receivable	32,042
8		
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	NOTES RECEIVABLE (Acct. 144):	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	32,042
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	
31	Add: Provision for uncollectibles for current year	
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	0
43		
44	Balance end of year	0
45		
46	Total Accounts and Notes Receivable - Net	32,042

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 145)

NONE

Report each account receivable from associated companies separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11	Total	0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Acct 146)

NONE

Report each note receivable from associated companies separately.

Line Number	DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (d)
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22	Total		0

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	55,984		55,984
2				
3	Materials for Construction Purposes			
4				
5	Appliances (Held for Sale)			
6				
7				
8				
9				
10				
11				
12	Totals	55,984	0	55,984

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174) NONE

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	0

PREPAYMENTS (Acct. 162)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance	7,918		7,918
2	Prepaid Rents			
3	Prepaid Interest			
4	Prepaid Taxes			
5	Other Prepayments (Specify):			
6				
7		0		0
8				
9	Total Prepayments	7,918	0	7,918

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				1,865
13	Other Deferred Debits				7,216
14	Retirement Work in Progress				
15					
16	Deferred Tax Asset				5,048
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				14,129

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2								
3								
4								
5	TD Bank	6,565	2008	2015	5,181		346	4,835
6								
7	TD Bank	3,420	2010	2015	2,599		650	1,949
8								
9								
10								
11								
12								
13								
14								
15	Totals	9,985			7,780	0	996	6,784

UNAMORTIZED PREMIUM ON DEBT (Acct. 251) NONE

Line Number	Name of Debt to which premium relates (a)	Total premium to close of year (b)	Amortization Period		Balance in account at beginning of year (e)	Credits to account during year (f)	Premium extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			0	0	0	0

EXTRAORDINARY PROPERTY LOSSES (Acct. 182) NONE

Report each item separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
31	Extraordinary Property Losses (Acct. 182):	
32		
33		
34		
35		
36	Total Extraordinary Property Losses	0

NOTES PAYABLE (Accts. 232 and 234)

OTHER SPECIAL FUNDS (Acct. 127) NONE

Line Number	(a)	Nominal Date of Issue (b)	Date of Maturity (c)	INTEREST		Principle Amount per Balance Sheet (f)
				Rate (d)	Frequency of Payment (e)	
1	Account 232-Notes Payable					
2						
3						
4						
5						
6						
7						
8						
9	Totals Account 232					0
10	Account 234-Notes Payable to					
11	Associated Companies					
12						
13						
14						
15						
16						
17						
18						
19	Totals Account 234					0

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233) NONE

Report each account payable separately.

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

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

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

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

B.-Without Par Value

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

N O N E

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

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

Line No.	Name and Description of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property acquired or services received as consideration for issue (g)	Interest		
								Rate percent (h)	Due Date (i)	Interest charged to income during year (j)
1	Bonds									
2										
3										
4										
5										
6	TD Bank	October-08	October-15	90,000	58,500	90,000	5.26%	6-1	3,389	
7	MMBB	December-08	December-23	231,000	176,886	231,000	2.30%	11-1	4,337	
8	TD Bank	October-10	October-15	959,658	879,658	959,658	5.26%	Aug & Nov.	48,306	
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total			1,280,658	1,115,044	1,280,658			56,032	

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ACCRUED TAXES (Acct. 236)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year	14,092		14,092
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	0		0
5	Property Taxes	23,169		23,169
6	Payroll Taxes	13,344		13,344
7	Other Taxes & Licenses	0		0
8	Federal Income Taxes	6,637		6,637
9	State Income Taxes	0		0
10	Deferred F.I.T	(691)		(691)
11	Deferred S.I.T	3,785		3,785
12	Deferred Income Taxes - Credit	(1,820)		(1,820)
13	ITC Deferred To Future Periods			
14	ITC Restored To Operating Income	(300)		(300)
15	Taxes Applicable to Other Income			
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18				
19	Total Taxes Accrued	44,124	0	44,124
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees			0
23	Property Taxes	23,169		23,169
24	Payroll Taxes	13,344		13,344
25	Other Taxes & Licenses	0		0
26	Federal Income Taxes	8,949		8,949
27	State Income Taxes	5,519		5,519
28	Deferred F.I.T	0		0
29	Deferred S.I.T	5,939		5,939
30	Deferred Income Taxes - Credit	(1,820)		(1,820)
31	ITC Deferred To Future Periods			
32	ITC Restored To Operating Income	(300)		(300)
33	Taxes Applicable to Other Income			0
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36				
37	Total Taxes Paid	54,800	0	54,800
38				
39	Balance End of Year	3,416	0	3,416

ACCRUED INTEREST (Acct. 237)

Line Number	(a)	Balance at Beginning of Year (b)	INTEREST Accrued during Year		Interest Paid During Year (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:					
4		7,154	427	56,032	56,339	6,847
5						
6						
7						
8						
9	Total Account No. 237.1	7,154		56,032	56,339	6,847
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	7,154		56,032	56,339	6,847

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

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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3		
4	Accrued Payroll	588
5	Short-term Borrowing	16,000
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	16,588

ADVANCES FOR CONSTRUCTION (Acct. 252) NONE

Line Number	Name of Payor (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1						0
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Total	0		0	0	0

OPERATING RESERVES (Acct. 261-265) NONE

Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve. (a)	Credit Balance at Start of Year (b)	Additions (c)	Withdrawals (d)	Credit Balance at close of year (e)
1	Acct. 261-Property Insurance Reserve				0
2	Acct. 262-Injuries & Damages Reserve				0
3	Acct. 263-Pensions & Benefits Reserve				0
4	Acct. 265-Miscellaneous Operating Reserves				0
5	Other				0
6					
7					
8					
9					
10	Total	0	0	0	0

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	314,183
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	160,420
4		
5		
6	Total Credits	160,420
7	Deduct refunds during year	
8	Balance end of year	474,588
9	Less Accumulated Amortization	158,481
10		
11	Net CIAC	316,107

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM SYSTEM DEVELOPMENT CHARGES AND MAIN EXTENSION CHARGES RECEIVED DURING THE YEAR

Line Number	Description of Charge	Number of Connections	Water
12	Service	4	2,225
13	Meters		2,225
14	Land		93,970
15	Well		62,000
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		160,420

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

(Utility

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. (b)	Amount (c)
1	Net income for the year		29,377
2	Reconciling items for the year:		
3	Taxable income not reported on books:		
4	Contributions in Aid of Construction		4,450
5	CIAC Amortization		(7,999)
6			
7			
8			
9			
10	Deductions recorded on books not deducted for return:		
11	Federal Income Tax		6,637
12	Non Deductible Dues		62
13	Deferred Taxes		3,094
14	Studies Amortized		2,400
15	Rates Amortized		7,021
16	Non Deductible Penalties		0
17			
18	Income recorded on books not included in return:		
19			
20	Investment Tax Credit Restores		(300)
21	Deferred Taxes		(1,820)
22			
23			
24			
25	Deduction on return not charged against book income:		
26			
27	Rate Case Expense		0
28	Depreciation		1,328
29			
30			
31			
32	Federal tax net income		44,250
33			
34	Computation of tax:		
	Federal Tax Net Income		44,250
	Federal Tax Rate		15.00%
			<u>6,637</u>

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
In 2012, Hugh Hastings, II, President, Director and stockholder, received \$7,000 for rental of part of the building used as Company offices. Mr. Hugh Hastings II and Mr. John Hastings, a stockholder and Director, each have employment agreements with the Fryeburg Water Company.	
The Company paid for services totaling \$11,952 from businesses owned by two Trustees in 2012.	
In 2012, the Company borrowed \$16,000 from Hugh Hastings, II, President, Director and stockholder at 0% interest to be repaid within one year.	

**WATER OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
1	301	Organization			
2	302	Franchises			
3	303	Land and Land Rights	298,076	93,970	
4	304	Structures and Improvements	91,415		
5	305	Collecting and Impounding Reservoirs			
6	306	Lake, River and Other Intakes			
7	307	Wells and Springs	174,120	62,000	40,257
8	308	Infiltration Galleries and Tunnels			
9	309	Supply Mains			
10	310	Power Generation Equipment			
11	311	Pumping Equipment	119,336		1,278
12	320	Water Treatment Equipment	23,684		
13	330	Distribution Reservoirs and Standpipes	531,515		
14	331	Transmission and Distribution Mains	787,551	19,075	600
15	333	Services	294,169	3,953	1,100
16	334	Meters and Meter Installations	132,228	3,295	1,200
17	335	Hydrants	49,301		
18	339	Other Plant and Miscellaneous Equipment	25,024		
19	340	Office Furniture and Equipment	2,727	1,678	1,566
20	341	Transportation			
21	342	Stores Equipment			
22	343	Tools, Shop and Garage Equipment	14,807		949
23	344	Laboratory Equipment	283		
24	345	Power Operated Equipment			
25	346	Communication Equipment			
26	347	Miscellaneous Equipment	7,183		
27	348	Other Tangible Plant			
28					
29		Total Water Plant	2,551,419	183,971	46,950

WATER UTILITY PLANT MATRIX						
Line Number	CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (h)	.3 WATER TREATMENT PLANT (i)	.4 TRANSMISSION AND DISTRIBUTION PLANT (j)	.5 GENERAL PLANT (k)
1						
2						
3	392,046		392,046			
4	91,415		10,891	56,822		23,702
5						
6						
7	195,863		195,863			
8						
9						
10						
11	118,058		118,058			
12	23,684			23,684		
13	531,515				531,515	
14	806,026				806,026	
15	297,022				297,022	
16	134,323				134,323	
17	49,301				49,301	
18	25,024				25,024	
19	2,839					2,839
20						
21						
22	13,858					13,858
23	283					283
24						
25						
26	7,183					7,183
27						
28						
29	2,688,440	0	716,858	80,506	1,843,211	47,865

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1	2
				Source of Supply & Pumping Expenses-Operations (d)	Source of Supply & Pumping Expenses-Maintenance (e)
1	601	Salaries and Wages - Employees	118,630	4,788	7,436
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3			40,850		
4	604	Employee Pensions and Benefits	41,811		
5	610	Purchased Water			
6	615	Purchased Power	16,591	15,680	
7	616	Fuel for Power Purchased			
8	618	Chemicals	26,285		
9	620	Materials and Supplies	8,925	1,990	382
10	631	Contractual Services - Engineering			
11	632	Contractual Services - Accounting	5,150		
12	633	Contractual Services - Legal	37,960		
13	634	Contractual Services - Management Fees			
14	635	Contractual Services - Other	32,174	19,938	
15	641	Rental of Building/Real Property	7,000		
16	642	Rental of Equipment			
17	650	Transportation Expenses	22,142		
18	656	Insurance - Vehicle			
19	657	Insurance - General Liability	4,022		
20	658	Insurance - Workman's Compensation	2,732		
21	659	Insurance - Other	420		
22	660	Advertising Expense			
23	666	Regulatory Commission Expenses -			
24		Normalization of Rate Case Expense	7,021		
25	667	Regulatory Commission Expenses - Other			
26	670	Bad Debt Expense	1,646		
27	675	Miscellaneous Expenses	7,095		
28					
29		Total Water Utility Expenses	380,454	42,396	7,818

WATER EXPENSE ACCOUNT MATRIX

Line Number	.3 Water Treatment Expenses- Operations (f)	.4 Water Treatment Expenses- Maintenance (g)	.5 Transmission & Distribution Expenses-Operations (h)	.6 Transmission & Distribution Expenses-Maintenance (i)	.7 Customer Accounts Expense (j)	.8 Administrative & General Expenses (k)
1	17,631	11,209	16,053	20,841	14,154	26,518
2						
3						40,850
4						41,811
5						
6			127			784
7						
8	26,285					
9	1,233			(990)		6,310
10						
11						5,150
12						37,960
13						
14				12,236		
15						7,000
16						
17						22,142
18						
19						4,022
20						2,732
21						420
22						
23						
24						7,021
25						
26					1,646	
27						7,095
28						
29	45,149	11,209	16,180	32,087	15,800	209,815

WATER OPERATING REVENUES (Acct. 400)

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

Line No.	ACCT NO.	Account Name	Operating Revenues		Thousand Gallons Sold*		Number of Customers for Year
			Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen. Customers					
4							
5							
6							
7							
8	460	Total	0	0	0	0	0
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	158,735	(2,613)			695
11	461.2	Commercial	54,072	(742)			97
12	461.3	Industrial	5,455	(8,992)			12
13	461.4	Public Authorities	6,913	(1,796)			17
14		Total	225,175	(14,143)	164,396	15,244	821
15	462.1	Public Fire-Protection Service	105,916	0			
16	462.2	Private Fire-Protection Service	20,254	738			
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale	98,026	15,284			
19	467	Interdepartmental Sales					
20		Total Sales of Water	449,371	1,879	164,396	15,244	821
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	1,540	(1,419)			
24	472	Rents from Water Property	96,290	19,336			
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	97,830	17,917	0	0	0
28		Total Operating Revenues	547,201	19,796	164,396	15,244	821

*Where water meters record cubic feet, multiply cubic feet by 7.48 to obtain number of gallons.

E-W

6 1 1

WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

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

Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$547,201	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c) <u>Sales in New Hampshire</u>	\$17,749	
3	Net Subject to Assessment (Line 1 minus Line 2)		\$529,452



BASIS FOR WATER DEPRECIATION CHARGES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	Total Investment (c)	Depreciation Base (d)	Depreciation Rate (e)	Annual Depreciation (f)
1	304	Structures and Improvements	91,415		3.0%	3,814
2	305	Collecting and Impounding Reservoirs				
3	306	Lake, River and Other Intakes				
4	307	Wells and Springs	195,863		2.0%	3,297
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment				
8	311	Pumping Equipment	118,058		5.0%	4,743
9	320	Water Treatment Equipment	23,684		5.0%	1,073
10	330	Distribution Reservoirs and Standpipes	531,515		1.3%	6,903
11	331	Transmission and Distribution Mains	806,026		1.3%	10,329
12	333	Services	297,022		3.0%	8,189
13	334	Meters and Meter Installations	134,323		4.0%	4,074
14	335	Hydrants	49,301		2.0%	968
15	339	Other Plant and Miscellaneous Equipment	25,024		10.0%	2,503
16	340	Office Furniture and Equipment	2,839		12.1%	206
17	341	Transportation Equipment				
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	13,858		7.1%	865
20	344	Laboratory Equipment	283		10.0%	28
21	345	Power Operated Equipment				
22	346	Communication Equipment				
23	347	Miscellaneous Equipment	7,183		10.0%	718
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	2,296,394			47,710

Less: CIAC Amortization (7,999)

PUC Depreciation 39,711

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	RESERVE BALANCE AT BEGINNING OF YEAR (c)	DEPRECIATION ACCRUALS BOOKED TO RESERVE (d)	OTHER CREDITS TO RESERVE* (e)	TOTAL CREDITS TO RESERVE* (Columns d + e) (f)
1	304	Structures and Improvements				
2	305	Collecting and Impounding Reservoirs				
3						
4	306	Lake, River and Other Intakes				
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						
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				
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	Miscellaneous Equipment				
30	348	Other Tangible Plant				
31						
32		Total	709,217	47,710	4,960	52,670
33						

*Specify nature of transaction

Use () to denote reversal entries.

Well #3 Depreciation Restatement

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)

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 e + f - column k) (l)
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	46,950	0	0	0	46,950	714,937
33						

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	695		695
2	Commercial	97		97
3	Industrial	12		12
4	Governmental	17		17
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	821	0	821

SOURCE OF SURFACE WATER SUPPLY

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gal. (c)	Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year	
					Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Gal. (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

SOURCE OF GROUNDWATER SUPPLY

Line Number	Description of Source (a)	Open or Covered	Depth* (b)	Diameter (c)	Yield in Gallons per day (d)	Pumping Method** (e)
1	Springs					
2						
3						
4						
5						
6	Shallow Wells (100 feet or less)					
7						
8	#1 Gravel Packed Well		70'	16"	504,000	Deep Well Pump
9	#2 Gravel Packed Well		80'	16"	828,000	Deep Well Pump
10	#3 Gravel Packed Well		100'	16"	540,000	Deep Well Pump
11						
12	Deep Wells (over 100 feet, specify if artesian)					
13						
14						
15						
16						
17						
18	Infiltration Galleries or collecting walls					
19						
20						
21						
22						
23						

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

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

- Show the requested information concerning structures employed for storage of water in connection with the distribution system.
- In column (f) indicate whether zone is high pressure, low pressure or other characteristics.

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

WATER TREATMENT

FOR EACH SUPPLY, CHECK AND/OR SPECIFY THE TYPE OF TREATMENT USED

Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1									
2									
3	#1 Well								
4	#2 Well	X	X					X	
5	#3 Well	X	X					X	
6									
7									
8									
9									
10									
11									
12									

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

Explain any important items included in column (f)

Line Number	Kind of Pipe (Galvanized, Cast Iron, Ductile, etc) (a)	Diameter in inches (b)	In Use First of Year (c)	Added During Year (d)	Retirements during Yr (e)	Adjustments Dr. (or Cr.) during Yr (f)	In Use End of Year (g)
1	Transmission						
2							
3	Total Transmission		0	0	0	0	0
4	Distribution						
5							
6	PVC	12	2,160				2,160
7	AC	12	9,287		100		9,187
8	AC	10	845				845
9	PVC	10	650				650
10	CI	8	4,270		148		4,122
11	AC	8	20,381				20,381
12	PVC	8	21,834	197			22,031
13	CI	6	5,249				5,249
14	PVC	6	9,154	365			9,519
15	AC	6	20,023				20,023
16	CI	4	3,110		340		2,770
17	PVC	4	7,060		15		7,045
18	CI	3	200				200
19	PVC	2	7,590				7,590
20							
21							
22							
23	Total Distribution		111,813	562	503	0	111,772

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.

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

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."

Line Number	Diameter, in. (a)	Number at Beginning of Year (b)	Added During Year (c)	Retired During Year (d)	Number at End of Year		
					Total (e)	Active (f)	Inactive (g)
1	Owned by Respondent						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14		Total	836	4	2	838	788
15	Owned by Consumers						
16							
17							
18							
19							
20	Total						

CONSUMER'S METERS

1. Show the requested information concerning consumers' meters in service or in stock during the year.

Line Number	Size, in. (a)	Number of Meters in Service				Number in Stock at End of Year (f)	Number Purchased During Year (g)	Number Condemned or Sold during Year (h)
		Beginning Year (b)	Installed During Year (c)	Removed During Year (d)	End of Year (e)			
1	Owned by Respondent							
2								
3	5/8	744	24	18	750	2	0	18
4	3/4	11	1	0	12	1	0	0
5	1	17	0	0	17	1	0	0
6	1 1/2	12	0	0	12	0	0	0
7	2	21	0	0	21	2	0	0
8	4	1	0	0	1	0	0	0
9	6	2	0	0	2	0	0	0
10								
11								
12								
13								
14								
15								
16								
17	Total	808	25	18	815	6	0	18
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

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

Line Number	Month (a)	Thousand Gallons Delivered to Mains				
		Purchased (b)	Groundwater		Surface Water	
			By Pumping (c)	By Gravity (d)	By Pumping (e)	By Gravity (f)
1	January		12,939			
2	February		10,940			
3	March		13,962			
4	April		13,470			
5	May		24,212			
6	June		27,910			
7	July		32,261			
8	August		23,169			
9	September		11,480			
10	October		12,961			
11	November		10,737			
12	December		10,261			
13	Totals	0	204,302	0	0	
14						
15	Total PRODUCTION WATER				THOUSAND GALLONS 204,302	
16						
17	Total REVENUE WATER (Page W-3, line 20, col. e) or				164,396	
18						
19	Balance as NON-REVENUE WATER		State Percentage: 19.53%		39,906	
20						
21	Description and estimated consumption of Non-Revenue Water					
22	Utility Usage-at source/treatment plants				450	
23	Utility Usage-flushing hydrants	Number flushed:	79		6,709	
24	Utility Usage-bleeders	Number in use:	1		20	
25	Utility Usage-meter bench	Number meters tested:	1		1	
26	Utility Usage-other purposes (specify):		Flushing at bulk water load out facility		60	
27	Flushing at Bulk water load out facility					
28	Flushing mains to East Conway				100	
29						
30	Fire Protection	Number of hydrant-using fires:	3		400	
31	Main Breaks	Number of breaks:	2		2,000	
32	Service Line losses before meters	Number of cases:	3		850	
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)				10,590	
37	Unaccounted for Water				29,316	
38	Total Non-Revenue Water (Lines 36 plus Line 37)				39,906	
39						
40	System DEMAND Data	Quantity (mgd)	Date			
41	Average Daily Demand:	560				
42	Maximum Day Demand:	780	7/13/2012			
43	Peak Hour Demand:					

Remarks Note: Non-revenue water is water that was produced and used but did not produce water revenues; unaccounted for water is a subset of this.