

MAR 22 2013

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APPENDIX II-C

RULEMAKING NOTICE FORM

Notice Number 2013-31 Rule Number Puc 700

1. Agency Name & Address: Public Utilities Commission 21 S. Fruit Street, Suite 10 Concord, New Hampshire 03301	2. RSA Authority: <u>RSA 365:8, XII</u> 3. Federal Authority: _____ 4. Type of Action: Adoption _____ Amendment _____ Repeal _____ Readoption <u>x</u> Readoption w/amendment _____
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5. Short Title: **Puc 700 Rules for Sewer Utilities**

6. (a) Summary of what the rule says and the effect of the rule on those regulated:

Puc 700 governs the service provided by regulated sewer utilities and prescribes requirements for quality of service, billing, customer relations, tariffs, reporting record keeping, accounting, safety, accidents, and inspection.

These rules are being readopted because the existing rules were scheduled to expire on March 25, 2013, but are now subject to extension pursuant to RSA 541-A:14-a during the rulemaking process.

6. (b) Brief description of the groups affected:

The rules affect regulated sewer utilities operating in New Hampshire.

6. (c) Specific section or sections of state statute or regulation which the rule is intended to implement:

Rule	Specific State Statute the Rule Implements
Puc 701.01 - 702.10	RSA 365:8, XII
Puc 703.01	RSA 365:8, XII, 374:15
Puc 703.02	RSA 365:8, XII, 370:7
Puc 703.03 - 703.04	RSA 365:8, XII, 374:3; 370:2
Puc 704.01 - 704.03	RSA 365:8, XII, 370:2
Puc 705.01	RSA 365:8, XII, 374:3
Puc 706.01 - 706.04	RSA 365:8, XII, 374:4, 13
Puc 706.05 - 706.07	RSA 365:8, XII, 369:1,3; 374:13
Puc 707.01 - 707.04	RSA 365:8, XII, 374:37-39; 374:3, 4
Puc 708.01	RSA 365:8, XII, 374:39
Puc 708.02	RSA 365:8, XII, 370:2-5
Puc 708.03	RSA 365:8, XII, 374:5, 13, 15
Puc 708.04	RSA 365:8, XII, 374:4
Puc 708.05	RSA 365:8, XII, 374:2; 378:3

LBAO
FIS 13:032
03/21/13

Fiscal Impact Statement for New Hampshire Public Utilities Commission rules governing Sewer Service. [Puc 700]

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in cost when comparing the proposed and existing rules.

2. Cite the Federal mandate. Identify the impact on state funds:

No federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

A. To State general or State special funds:

None.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

None.

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Marcia Brown**
Address: **New Hampshire Public Utilities
Commission
21 South Fruit Street Suite 10
Concord NH 033-1**

Title: **Staff Attorney**
Phone #: **603-271-2431**
Fax#: **603-271-3878**
E-mail: **Marcia.Brown@puc.nh.gov**
TTY/TDD Access: **Relay NH 1-800-735-
2964 or dial 711 (in NH)**

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **May 6, 2013, close of business at 4:30 p.m.**

☒ Fax

☒ E-mail

☐ Other format (specify):

9. Public hearing scheduled for: **April 29, 2013**

Date and Time: **April 29, 2013 at 2:30 p.m.**

Place: **21 South Fruit Street, Suite 10, Hearing Room A, Concord, NH**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 13:32, dated March 21, 2013

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution: **The proposed rules do not modify an existing program or responsibility, and do not assign any responsibility to any political subdivision and therefore is not proposed in violation of Part I, Article 28-a.**

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Readopt Puc 700, effective 3/25/05 (Document No. 8312), to read as follows:

CHAPTER Puc 700 RULES FOR SEWER UTILITIES

PART Puc 701 APPLICATION OF RULES

Puc 701.01 Application of Rules. These rules shall apply to every utility as defined in Puc 702.09.

PART Puc 702 DEFINITIONS

Puc 702.01 "Commission" means the New Hampshire public utilities commission.

Puc 702.02 "Customer" means any person, firm, corporation, municipality or any other entity being supplied sewage disposal service by a utility.

Puc 702.03 "Main" means a sewage pipe owned, operated, or maintained by a utility which is used to transport sewage from the service pipe to the point of disposal.

Puc 702.04 "Septic pumping" means the removal of sludge and scum from a septic or holding tank system for transport to appropriate disposal facilities.

Puc 702.05 "Service pipe" means the utility-owned pipe used to transport sewage from the customer-owned service pipe to the main.

Puc 702.06 "Sewage" means ground garbage, human or animal excretions and all other waterborne waste normally disposed of by residential, industrial, or commercial facilities through a sanitary sewage disposal system excluding solid waste, industrial waste and septic pumping.

Puc 702.07 "Sewage disposal service" means the collection, transportation, treatment, and disposal of sewage including but not limited to the active processing of sewage to remove impurities and its ultimate discharge in the environment. This definition does not include septic pumping.

Puc 702.08 "Sewage disposal system" means the plant and property, including all pipes, pumps, structures and other facilities and equipment owned, operated, and controlled or managed by a utility in connection with the sewage disposal service to its customers.

Puc 702.09 "Utility" means any "public utility" as defined in RSA 362:2 owning, operating or managing any plant or equipment or any part of the same for the furnishing of sewage disposal for the public except:

- (a) Municipal corporations operating within their corporate limits;
- (b) Municipal corporations which are exempt pursuant to RSA 362:4, to the extent of such exemption;
- (c) Any landlord supplying sewage disposal service to its tenants which service is included in a rental fee;
- (d) Any association of residents supplying sewage disposal service to themselves; or
- (e) Any other entity otherwise exempt from regulation by statute or commission order.

Puc 702.10 "Water utility" means any "public utility" as defined in RSA 362:2 owning, operating or managing any plant or equipment or any part of the same for supplying of water to the public, or engaged in the transmission or sale of water ultimately sold to the public within New Hampshire.

PART Puc 703 SERVICE PROVISIONS

Puc 703.01 Filing of Tariffs. No utility shall render sewage disposal service until a complete tariff containing terms and conditions and rate schedules shall have been filed and approved by the commission according to Puc 1600.

Puc 703.02 Customer Bill Adjustments.

(a) Where the sewage disposal service to a customer is billed on the basis of metered water consumption as measured by the water meter of the serving water utility, and where the water meter is found to be inaccurate, the customer's sewer bill shall be adjusted accordingly, following the corresponding rules for adjusting the customer's water bill contained in Puc 605.05.

(b) Where the sewage utility service to a customer is measured by the sewage meter of the serving sewage utility, and where the meter is found to be inaccurate, the customer's bill shall be adjusted accordingly, following the corresponding rules set out at Puc 605.05 for adjusting the customer's water bill.

Puc 703.03 Discontinuance of Service.

(a) Sewer service shall not be disconnected due to nonpayment.

(b) Sewer utilities may, however, contract with the serving water utility to discontinue water service for nonpayment of sewer utility bills.

(c) If the utility is a combined water and sewer utility, it may discontinue water service for nonpayment of sewer bills. Discontinuance of service by either a water utility or a combined water and sewer utility shall be carried out in accordance with Puc 1203.11.

Unclear. By what means is the "actual cost" to the water utility of providing water service to its customer determined?

Unclear. What relationship exists between the "actual costs" of providing water service and "fair and reasonable compensation"?

(d) The contract between the sewer and water utilities shall contain specific provisions regarding responsibilities involving notice of termination, termination, reconnection, and provision for fair and reasonable compensation based on the actual cost to the water utility of providing such service.

(e) Compensation referred to in (d) above shall be based on disconnection and reconnection charges in the water utility's tariff or as otherwise agreed to by the parties.

(f) The contract between the water utility and the sewer utility shall be submitted to the commission pursuant to Puc 204 and approved by the commission pursuant to the criteria contained in Puc 1203.11 prior to any termination of service in accordance with its provisions so that each company is treated in a just and reasonable manner as provided in RSA 378:28.

(g) The sewer utility shall send written notice to the customer of its intent to request the termination of its water service pursuant to the requirements contained in and referenced in Puc 1203.11 (b).

(h) One working day prior to the chosen disconnect date the sewer utility shall contact the water utility with which it has contracted for disconnection to confirm the need for disconnection.

(i) The sewer utility shall notify the water utility with which the sewer utility has contracted for disconnection when the cause for disconnection has been removed. Upon receipt of such notice the water utility shall restore water service pursuant to Puc 1203.13 (c) and (d).

(j) Reconnection of water service which has been terminated for nonpayment of sewer bills shall be subject to the fees of both the water utility and the sewer utility involved as provided in their respective tariffs or as otherwise agreed to by the parties as provided in (e) above.

(k) A utility shall not charge for reconnection of service when the cause for disconnection was not in compliance with this section or with applicable provisions of Puc 1203.11.

Puc 703.04 Customer Relations. Each utility shall comply with rules governing provision of service to customers contained in Puc 1200, uniform administration of utility customer relations.

PART Puc 704 QUALITY OF SERVICE

Puc 704.01 Effluent Standards.

(a) The utility shall not receive for treatment or allow the discharge into the sewage disposal system any of the following:

- (1) Any substance of a type or quality or in a quantity which would impair its ability to render sewer service;
- (2) Any substance which is not sewage, including but not limited to the following:
 - a. Solid waste;
 - b. Corrosive or toxic industrial waste;

- c. Flammable or explosive materials;
- d. Rainwater from roofs, streets, or other areas;
- e. Storm or surface water; and
- f. Ground water from foundation drains; and

(3) Any substance prohibited by the United States Environmental Protection Agency, the New Hampshire department of environmental services, the utility's tariff or any applicable municipal ordinance.

Puc 704.02 Cross-Connections.

(a) No physical connection shall be permitted, except as provided in (b) below, including but not limited to connections of the following types:

- (1) Between one sewer system and another;
- (2) Between a sewer system and a stream; or
- (3) Between a sewer system and a public or private water supply.

(b) This section shall not prohibit a utility which has received all federal, state and municipal approval in connection therewith, from:

- (1) Discharging treated effluent from a sewage treatment facility in accordance with such approvals; or
- (2) Transmitting sewage from one sewer system to another, in accordance with such approvals, for treatment.

Puc 704.03 Interruptions of Service.

(a) Each utility shall use all reasonable means to avoid interruptions to service.

(b) Should interruption of service occur, the utility shall re-establish service within the shortest time practicable, consistent with safety.

PART Puc 705 EQUIPMENT AND FACILITIES

Puc 705.01 Construction and Maintenance. Each utility shall construct, install, operate, and maintain its plant, structures, equipment, and mains in accordance with good engineering practice, and in such manner to best accommodate the public, and to prevent interference with service furnished by other underground or above ground facilities, including electric, telephone, water, gas or steam equipment or facilities, insofar as practical.

PART Puc 706 RECORDS, REPORTS AND ACCOUNTING REQUIREMENTS

Puc 706.01 Station Records. Each utility shall keep sufficient records of the operation of its pumping, treatment, and other units to show the characteristics and performance of each.

Puc 706.02 System Maps.

(a) Each utility shall have on file at its principal office located within New Hampshire a suitable map, maps, or drawings showing the following:

- (1) Size, character and location of all mains, service pipes, including disposal points, and manholes;
- (2) Location and layout of all treatment plants and pumping stations; and
- (3) Description of service area.

(b) In lieu of showing service locations on maps, referred to in (a)(1) above, a card record or other suitable means may be used.

Puc 706.03 Preservation of Records.

(a) All records shall be preserved by the utility for a period of 2 years unless otherwise designated herein or by the commission's rules governing the preservation of records, including, but not limited to, Puc 706.05(b).

(b) All records shall be kept within New Hampshire at the office or offices of the utility and shall be open at all reasonable hours for examination by the commission.

Puc 706.04 Reports to Commission.

(a) The utility shall furnish the commission with any information concerning the utility's facilities or operations which the commission shall request and need for determining rates, judging the practices of the utility or determining whether the service provided and facilities used are reasonably safe and adequate.

(b) Each utility shall file periodic reports with the commission as required by Puc 708 on forms, as required by Puc 708, which shall be furnished by the commission upon request.

Puc 706.05 Uniform System of Accounts for Accounting Records.

(a) Each utility shall maintain its accounts and records in conformity with the "Uniform Classification of Accounts for Sewer Utilities" established and issued by the commission as a uniform system of accounts pursuant to RSA 374:8.

(b) Each utility shall keep and preserve all accounts and records as provided in the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities Regulation" issued by the National Association of Regulatory Utility Commissioners, which is established and designated by the commission as part of its uniform system of accounts pursuant to RSA 374:8.

Puc 706.06 Work Order and Continuing Property Records. Each utility shall maintain a work order system and continuing property records according to the "Uniform Classification of Accounts for Sewer Utilities" and shall provide the commission access to such records when requested.

Puc 706.07 Short Term Debt. No utility shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof without prior commission approval pursuant to Puc 201.05 if said short term debt exceeds 10% of the utility's net fixed plant.

Unclear, in that Form E-5 in Puc 708.01(b)(6) indicates that accidents resulting in death after the initial report must also be filed again, since the previous accident report number must be identified.

PART Puc 707 SAFETY

Puc 707.01 Safety Instructions.

(a) Each utility shall adopt comprehensive instructions for the safety of employees in regard to the operation, construction, and maintenance of its plant and facilities.

(b) Each utility shall institute practices and programs to establish that its employees have been properly informed of safe practices and are cognizant of all hazards involved, including those involving exposure to hazardous atmospheres.

Puc 707.02 Resuscitation.

(a) Each utility shall institute and maintain a program instructing its employees engaged in electrical work or work in hazardous atmospheres, such as in-ground pump stations or meter vaults, in safety procedures for resuscitation emergencies.

(b) The utility shall furnish copies of the relevant safety procedures to each such employee.

Puc 707.03 Accidents.

(a) Each utility shall report to the commission as soon as possible after each accident occurring in connection with the operation of its property, facilities, or services, wherein any person shall have been killed or seriously injured or whereby serious property damage has been caused.

(b) The first report of an accident may be preliminary, but, if so, shall be followed by as full a statement as possible of the cause and details of the accident and the precautions taken, if any, to prevent recurrence.

(c) Accidents resulting in slight injuries which do not incapacitate the person injured from active work for more than 6 days in the aggregate during the 10 days immediately following the injury shall not be required to be reported.

(d) The utility shall report to the commission on form E-5, "NIIPUC Accident Form", described in Puc 708.01, any accident related to its utility operations which is ~~not a slight~~ accident as described in (c) above.

Edit. Insert "Report" between "Accident" and "Form".

Puc 707.04 Commission Inspection. The commission shall from time to time inspect the works and system of each utility and the manner in which it has conformed and presently conforms to statutes and commission rules and orders.

PART Puc 708 FORMS TO BE FILED

Puc 708.01 E-5 - Utility Accident Report.

Unclear. This form has the same number as the accident report form in Puc 509.07 for gas utilities, but Puc 709.01(b) is not identical and shorter in length.

(a) Each utility shall file a completed "NHPUC Accident Report Form" within 10 working days of when a utility accident, as described in Puc 707.03 (a) and (c), occurs.

(b) Each utility shall include the following on the "NHPUC Accident Report Form":

- (1) The report number, date and name and address of the utility;
- (2) The date and the location of the accident;
- (3) A description of the person injured including:
 - a. Name;
 - b. Age;
 - c. Residence;
 - d. Employer; and
 - e. Status of injured person, whether employee, person under contract, invitee, licensee, trespasser or other;
- (4) A description of the injury, current condition, duration of disability and, if applicable, anticipated return to work date;
- (5) A description of the cause and manner of the accident;
- (6) If applicable, the cause of death and previous accident report number;
- (7) The designation of any federal or state statute violated, if applicable;
- (8) A recommendation for guarding against repetition of the accident; and
- (9) The signature of a utility official authorized to submit the form and the title of the official.

Edit. Insert "and the time of discovery" after "accident". This wordage is also required on the form, and also in Puc 509.07(b)(2), Effective 3/10/13

Unclear. See Comment to Puc 707.03(d).

Edit. Insert "printed name and" prior to "the title", since Form E-5 requires this too.

Puc 708.02 E-16 Report of Meter Complaint Tests.

(a) Each utility shall report to the commission on Form E-16 on a monthly basis if water or sewer meter complaints occur, the former if the sewage service is being measured by the water meter.

(b) A utility shall include on form E-16 the following:

- (1) The name of the company;

- (2) The month of report;
- (3) The customer's name and address;

Edit. Insert after "and", "the printed name and the title of the official," as replacement for the highlighted language below.

- (4) The meter manufacturer, model number, company number, type, and size;

Unclear. Puc 509.11, effective 5/10/13, is inconsistent with the form, E-22, although the two rules apparently address the same form.

- (5) The percent of registration of meters that are fast and percent of registration that are slow;

- (6) If a bill adjustment occurs, the amount refunded or collected and the period covered by the bill adjustment;

- (7) The date; and

- (8) The signature of the utility official authorized to submit the form and the title of the official.

Unclear. This is apparently not a requirement for a utility. See Puc 509.11(b) for comparison, where the caption should not be a rule unless the form is generated by the utility.

Puc 708.03 E-22 Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital.

(a) Except as provided in (i) below, each utility shall file an annual report of proposed expenditures for addition, extensions and capital improvements to fixed capital on or before May 15 of each year.

(b) The report shall include a caption identifying the report as "E-22 Report of Proposed Expenditures for Additions, Extensions and Capital Improvements to Fixed Capital" along with the name of the utility filing the report.

(c) The utility shall report the following on Form E-22 with respect to any proposed expenditures for additions, extensions and capital improvements which meet the conditions of (d) below:

- (1) A description of the addition, extension or capital improvement;
- (2) The location of the proposed addition, extension or capital improvement;
- (3) The total estimated cost of the proposed addition, extension or improvement by work category; and
- (4) The signature, full name and title of the utility employee who supervised the preparation of the report.

(d) Each utility shall report to the commission when the probable cost of any addition, extension or capital improvement to its utility plant will exceed the reportable amounts shown in Table 7.8.1 below:

Table 7.8.1 Reportable Amounts by Utility Plant Range

UTILITY PLANT RANGE	REPORTABLE AMOUNT
\$400,000 and under	\$ 5,000
400,001 to \$1,000,000	10,000
1,000,001 to 2,000,000	15,000
2,000,001 to 3,000,000	22,500
3,000,001 to 50,000,000	30,000

50,000,001 to 100,000,000	50,000
100,000,001 and over	100,000

(e) The reportable amount shall be based on the gross fixed capital, as of December 31st of the calendar year immediately preceding, of each core stand-alone or satellite system with an independent source of supply.

(f) Companies with more than \$10,000,000 in fixed capital may use the next higher reporting limit for their satellite systems.

(g) The reporting limits shall apply to total project cost including contributions in aid of construction.

(h) For purposes of (d) above, reporting to the commission shall consist of:

- (1) A completed E-22 form; or
- (2) With written approval of the commission pursuant to (i) below, a construction budget.

(i) The commission shall accept a construction budget in place of individual E-22 forms if the proposed budget:

- (1) Highlights all projects above the utility's reporting limit;
- (2) Contains a level of detail appropriate to the expenditures anticipated and to identification of potential project-specific issues; and
- (3) Covers a period of no longer than one year.

(j) A utility shall file an original and duplicate copy with the commission engineering department as follows:

- (1) An individual E-22 form no fewer than 30 days before starting actual construction or expenditure of funds; or
- (2) A construction budget no fewer than 60 days before starting actual construction or expenditure of funds.

(k) A utility may provide an additional copy of its filing and request that it be date-stamped and returned by the commission to confirm filing.

(l) If the file an E-22 form at whatever time or phase of the project it becomes apparent the limit will be exceeded. cost of a project is anticipated to fall below the applicable reporting limit but later exceeds it, the utility shall immediately This requirement shall include projects listed in a construction budget but not highlighted in accordance with (i)(1) above.

(m) Investigation of or comment on a construction budget or E-22 by the commission or failure of the staff to identify prudence review issues as described in (n) below shall not constitute a final prudence review and the commission shall not be precluded from analyzing the merit of any expenditure in a future rate case.

Edit. Replace paragraph (l) above as follows: "If the cost of a project is anticipated to fall below the applicable reporting limit but later exceeds it, the utility shall immediately file an E-22 form at whatever time or phase of the project it becomes apparent the limit will be exceeded. This requirement shall include projects listed in the construction budget but not highlighted in accordance with (i)(1) above." The quoted text above appears to be the original text for paragraph (l) in the existing rule.

Edit. In reviewing the text in (l), it is apparent that the text has been scrambled and/or deleted. See comment below.

Unclear. Puc 509. 14, effective 5/10/13, is worded differently but has the same rule number.

Initial Proposal March 20, 2013 10

(n) If a project not included in an approved construction budget arises which will exceed a utility's reporting limit, the utility shall file an E-22 form.

Puc 708.04 E-25 Report of Proposed Changes in Depreciation Rates.

(a) Each utility shall file Form E-25 when it proposes any change in depreciation rates.

(b) A utility shall include on form E-25 a caption identifying it as "Form E-25 Report of Proposed Change in Depreciation Rates" and the following:

See comment to Puc 708.03(b) about the caption.

Unclear. Form E-25 is a two-page form, with required information printed on the back and front of the sheet or sheets of paper on which the form appears. It is more detailed in its requirements than (b) in specifying categories for both the rates and the reserve for the distribution plant, separately signed off.

- (1) The name of the company;
- (2) The date;
- (3) The account number and title;
- (4) The estimated life, both present and proposed, in years;
- (5) The net salvage, both present and proposed, by percentage;
- (6) The depreciation rate, both present and proposed, by percentage;
- (7) The net annual change in dollars;
- (8) The reasons for the change; and
- (9) The signature, full name and title of the utility employee who supervised the preparation of the form.

Edit. Insert "the printed" before "full name", to match the requirement on the form.

(c) A utility shall not implement any change in depreciation rates until the proposed change has been approved by the commission.

Unclear what criteria governs the Commission's approval.

Puc 708.05 F-3 Pro Forma Income Statement at Present and Proposed Rates for Year Ended.

(a) Each utility which requests a rate increase shall file Form F-3 with the commission.

(b) The utility shall include on Form F-3 a caption identifying the report as "Form F-3 Pro Forma Income Statement," the name of the utility filing the report, and the following:

- (1) A breakdown of operating revenues and expenses for:
 - a. Actual year ended;
 - b. Adjustments and pro forma at present rates;
 - c. At proposed rates with additional requirements; and
 - d. Total requirements; and

See comment to Puc 708.03(b) about the caption.

Unclear. Form F-3 appears to be significantly at variance with the written description of F-3 on pages 10 and 11. F-3 seems much too small to accommodate the information solicited on pages 10 and 11. Are there required exhibits or addenda to be attached to this form?

Edit. Delete "and".

- (2) A calculation of rate base and calculation of rate of return;
- (3) A description, including a reproduction of actual required income and pro forma test period for rate base, rate of return, income required, adjusted net operating income, deficiency, tax effect and revenue deficiency;

- (4) A detailed schedule, explaining and showing how each pro forma adjustment was determined, of operating revenues and operating expenses, operating rents and net operating income for 12 months, the pro forma adjustments, test year as proformed, first preceding year and second preceding year;
- (5) A description of property taxes including the town, the period, the actual amount paid, the amount accrued, the amount not applicable to utility operations, proforma adjustments, proformed property taxes;
- (6) If a discount on property taxes was available, the company shall state such and shall include the rate, and whether or not the utility took advantage of the discount;
- (7) A description of payroll which shall describe accounts in operation, maintenance, construction, plant removal and other accounts specified for 12 months ending, pro forma adjustment and proformed to 12 months;
- (8) A balance sheet of assets and deferred charges which shall include sewer plant, other property, investments, current assets, deferred charges for 12 months ending, first preceding year, second preceding year, and test year average of monthly balance sheets;
- (9) A description of capitalization, long-term debt, current and accrued liabilities, deferred credits, reserves and contributions in aid of construction for 12 months ending, and first preceding year, second preceding year, and test year average of monthly balance sheets;
- (10) A description of plant held for future use, deferred charges, deferred credits, accumulated deferred taxes on income for each account or subaccount and accumulated depreciation;
- (11) A description of transmission and distribution inventory, appliance inventory, other materials and supplies for the test year average, first preceding year and the second preceding year;
- (12) A description of contributions in aid of construction, the name or year received, the actual amount, original amount booked and the annual depreciation taken on contributed capital;
- (13) A description of the utility's rate which shall include a description of each of the following:
 - a. Plant-in-service, less accumulated depreciation and plant held for future use to derive net utility plant;
 - b. Cash, working capital, materials and supplies, repayments, less deferred taxes, investment tax credits, customer deposits, and customer advances to determine net operating income applicable to rate base; and
 - c. Rate of return for jurisdictional proforma test year average, jurisdiction 13 month average, total proformed test year average, and total 13 month average;
- (14) A description of and accounting of working capital which shall be based upon the balance sheet approach or a detailed lag study; and

Unclear. Puc 509.03, effective 5/10/13, apparently addresses the same form but is worded differently.

(15) The signature, full name and title of the utility employee who supervised the preparation of the Form.

Edit. Insert "the printed" before "full name", to match the requirement on the form.

Puc 708.06 F-4 Authority to Issue Securities.

(a) Each utility shall file form F-4 with the commission when it seeks authority to issue securities.

(b) A utility shall include on form F-4 the following:

(1) A petition which shall include:

- a. A caption identifying the form as "Form F-4 Authority to Issue Securities" and the name of the company;
- b. A description of authorized and outstanding long-term debt and capital stock;
- c. The amount of short-term notes outstanding;
- d. A clause giving a description and the amount of new securities, to whom issued, the interest rates if known and the date of the indenture mortgage under which the debt is to be issued;
- e. A description of what the proceeds will be used for;
- f. A list of exhibits attached to the petition;
- g. A certification statement as contained in (d) below; and
- h. The petitioner's prayer asking for the relief requested;

(2) Exhibit 1, application for leave to issue securities pursuant to RSA 369:3 including a statement in reasonable detail of any proposed additions, construction or working capital requirements together with any proposed construction budget;

(3) Exhibit 2, providing a statement showing the estimated cost of financing including, for example, legal costs, printing, documentary tax, trustee services, and financial services;

(4) Exhibit 3, consisting of a current balance sheet adjusted for financing with journal entries and explanations for actual, adjustments, and as adjusted;

(5) Exhibit 4, consisting of a current income statement adjusted for financing including new interest, depreciation and taxes with entries for actual, adjustments and as adjusted;

(6) Exhibit 5, consisting of a statement of capitalization ratios after giving effect to the proposed financing;

(7) Exhibit 6, consisting of a copy of the purchase and sale agreement for long-term financing including any letter of commitment from a lender stating the details of financing;

(8) Exhibit 7, copy of the mortgage indenture;

- (9) Exhibit 8, consisting of a copy of terms of the new common or preferred stock;
- (10) Appropriate authorizing resolution of petitioner's stockholders or other group or body whose consent is necessary to authorize the petitioner to enter into the new financing; and
- (11) An original and 7 copies of the petition and exhibits.

(c) By submitting or signing a form F-4 petition, the persons shall agree to comply with the certification requirement as set forth in (d) below.

(d) Each utility shall provide, in connection with a form F-4 "Petition for Authority to Issue Securities", a certification which shall provide as follows:

"The petitioner utility company believes and, therefore, alleges that the securities to be issued will be consistent with public good and that it is entitled to issue said securities under RSA 369 for the purposes set forth in its petition."

Puc 708.07 F-16 Annual Report.

Unclear, in that the annual report form for gas utilities in Puc 509.04 has the same number but is worded differently.

(a) Each utility which maintains its books on a calendar year basis shall file a completed "Annual Report" with the commission annually on or before March 31st.

(b) Each utility which maintains its books on a fiscal year which does not coincide with a calendar year shall file a completed "Annual Report" with the commission no later than 90 days following the close of each fiscal year.

(c) Each utility should include the following on form F-16:

- (1) General information about the utility, its origin, number of customers, address of principal office, areas served;
- (2) List of officers, compensation, residence, and a list of directors, residence, length of term, term expiration date and fees;
- (3) Shareholders and voting power schedule showing major shareholders' number of votes, breakdown of shares;
- (4) Schedule of payments to individuals with a breakdown of names, addresses, and amounts;
- (5) Schedule of management fees and expenses with a breakdown of said fees distribution into account numbers;
- (6) Balance sheet showing assets and liabilities showing the decrease or increase over previous year;
- (7) Fixed capital showing additions, retirements, and adjustments made during the year;
- (8) Schedule of investments in affiliates and miscellaneous investments with description of investment, breakdown of stock and book value at end of year;

- (9) Funds schedule with fund and how invested, additions during year, balance at end of year, prepayments schedule and a listing of acquired securities with description of security, date acquired, par or face value and cost;
- (10) Materials and supplies schedule with breakdown into classification, beginning and end of year balances and increase or decrease over previous year;
- (11) Accounts receivable schedule and receivables from affiliated companies schedule showing proper changes during year;
- (12) Unamortized debt discount and expense with changes during year and year end balance and a schedule of dividends declared during year;
- (13) Notes payable schedule with breakdown of payees, balances and interest and a schedule of notes payable to affiliated companies with the same breakdown;
- (14) Capital stock account with a description of said stocks and a long term debt schedule;
- (15) Miscellaneous reserves, miscellaneous unadjusted credit schedules each showing transactions during year and beginning and year end balances;
- (16) Tax schedule and the apportionment to each class;
- (17) Depreciation reserve showing transactions during the year;
- (18) Annual depreciation charge with a breakdown into class, basis, rate, and amount;
- (19) Capital surplus earned surplus and miscellaneous suspense accounts showing debits and credits for the year;
- (20) Income statement with the proper breakdown showing totals and increase or decrease over previous year;
- (21) Operating revenues and expenses showing breakdown of service revenue into the various classes with the number of customers and increase or decrease over previous year;
- (22) Schedule of operation and maintenance showing changes over previous year;
- (23) Schedule of operating revenues and expenses showing revenue received and increase or decrease over prior year;
- (24) Analysis of sales and new business expenses showing total appliance sales job work sales and new business;
- (25) Donations and gifts schedule showing distribution of the money into accounts;
- (26) Detail of fuel account throughout the year, summary of sewage flows, and a schedule of revenue by sales;
- (27) Plant statistics relative to pumping equipment, treatment facilities and distribution system; and
- (28) Certification as described in (d) below.

(d) Each utility shall complete, properly execute under oath and submit a certification form as part of its "Annual Report", which provides as follows:

"We, on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made."

(e) The certification set forth in (d) above shall be subscribed and sworn to under oath by the utility by its president or other chief officer and by its treasurer or other officer in charge of accounts whose signatures shall be notarized as a sworn statement before a notary official in conformance with New Hampshire law.

(f) By submitting or signing the "Annual Report", the person submitting the form, on behalf of themselves and the utility, thereby agree to comply with the certification statement set forth in (d) above.

(g) Each utility shall comply with the electronic filing requirement regarding the "Annual Report" form as provided in Puc 708.09.

Puc 708.08 F-22 Information Sheet.

(a) Each utility shall file Form F-22:

- (1) Annually; and
- (2) Whenever any changes occur to the information included in the form F-22 filing.

(b) Each utility shall include the following on form F-22:

- (1) The name of the utility;
- (2) The person's name and address to receive the annual report form;
- (3) The person's name and address to receive the utility assessment tax;
- (4) The names and titles of the principal officers of the company; and
- (5) The signature, full name and title of the utility employee who supervised the preparation of the form.

Edit. Insert "the printed" before "full name", to match the requirement on the form.

Puc 708.09 Electronic Filing Requirement, Annual Report.

(a) "Electronic filing" or "file electronically" means the filing with the commission of an electronic version of a document or form.

(b) Each utility shall, in addition to filing a completed and executed "Annual Report" in paper as required by Puc 708.07, electronically file with the commission a completed "Annual Report" form in a format compatible with the computer system of the commission.

(c) The commission shall notify utilities on no less frequently than an annual basis of the types of electronic formats compatible with its computer system and shall post the list of such formats on its website.

(d) Any sewer utility serving fewer than 600 customers shall be exempt from the requirements of this section.

(e) Any utility may petition for a one year waiver from the electronic filing requirement pursuant to the waiver provisions of Puc 201.05.

(f) In its application for a waiver under (e) above, a utility shall describe and provide evidence to demonstrate that:

Edit. Delete
"or".

(1) It does not have the computer capability to generate electronic reports or filings due to the small size of its overall operations or its lack of computer equipment and/or expertise; or

(2) Its existing available computer systems are not compatible with the computer systems of the commission and because of this incompatibility it would be prohibitively expensive or cumbersome to file electronically; or

(3) Other circumstances would make electronic filing prohibitively expensive or cumbersome.

(g) The commission shall issue a waiver under (e) and (f) above if it determines that the burden on the utility of electronic filing outweighs the benefit to the administrative process.

(h) The commission shall make available to each utility upon request an electronic version of the "Annual Report" form when the commission has prepared and has available an electronic version.

Appendix

Rule	Specific State Statute the Rule Implements
Puc 701.01 - 702.10	RSA 365:8, XII
Puc 703.01	RSA 365:8, XII, 374:15
Puc 703.02	RSA 365:8, XII, 370:7
Puc 703.03 - 703.04	RSA 365:8, XII, 374:3; 370:2
Puc 704.01 - 704.03	RSA 365:8, XII, 370:2
Puc 705.01	RSA 365:8, XII, 374:3
Puc 706.01 - 706.04	RSA 365:8, XII, 374:4, 13
Puc 706.05 - 706.07	RSA 365:8, XII, 369:1,3; 374:13
Puc 707.01 - 707.04	RSA 365:8, XII, 374:37-39; 374:3, 4
Puc 708.01	RSA 365:8, XII, 374:39
Puc 708.02	RSA 365:8, XII, 370:2-5
Puc 708.03	RSA 365:8, XII, 374:5, 13, 15
Puc 708.04	RSA 365:8, XII, 374:4
Puc 708.05	RSA 365:8, XII, 374:2; 378:3
Puc 708.06	RSA 365:8, XII, 369:1, 3
Puc 708.07	RSA 365:8, XII, 374:4; 374:13
Puc 708.08 - 708.09	RSA 365:8, XII

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
UTILITY ACCIDENT REPORT
FORM E-5**

Report No. _____

Date _____

Name and Address of Utility: _____

Date of Accident: _____

Time of Discovery: _____

Location of Accident: _____

Person Injured: Name: _____

Age: _____

Residence: _____

Employer: _____

Was person injured an employee, under contract with utility, invitee, licensee, trespasser or other? _____

State nature and extent of injury, current condition, and probable duration of disability: _____

Anticipated return to work date (if applicable): _____

Description of cause and manner of accident: _____

In case of death, state the following: Date of death: _____ Previous Accident Report # : (if applicable) _____

Violation: Yes _____ No _____ Statute if applicable: Federal _____ State _____

Recommendation for and steps taken to guard against repetition of accident: _____

Supervisor's Name / Title: _____

(please print)

Supervisor's Signature: _____

Date Submitted: _____

Accidents resulting in slight injuries which do not incapacitate the persons injured from active work for more than six days in the aggregate during the ten days immediately following injury need not be reported.

This report should be filed within 10 (ten) working days of the accident.

If death results after this report is filed, that fact must be stated in subsequent report

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
REPORT OF WATER METER COMPLAINT TESTS
FORM E-16**

Company Name: _____ Date _____

[illegible]

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____ Date Submitted: _____

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
YEARLY REPORT OF PROPOSED EXPENDITURES FOR ADDITIONS, EXTENSIONS AND CAPITAL IMPROVEMENTS TO FIXED CAPITAL
FORM E-22

[illegible]

Supervisor's Name / Title:
(please print)

Supervisor's Signature:

Date Submitted: _____

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
REPORT OF PROPOSED CHANGES IN DEPRECIATION RATES
FORM E-25

COMPANY: _____ DATE: _____

SIGNATURE: _____

	Calculated Accumulated Depreciation Reserve	Accumulated Dep. Reserve (Book Reserve)	Theoretical Reserve	Proposed Amortization (1)
Distribution Plant:				
Structures:				
375.20 (1308.6)				
375.70 (1308.7)				
Total Structures				
Mains:				
376.20 (1356.4)				
376.30 (1356.6)				
376.40 (1356.7)				
376.50 (1356.2)				
376.60 (1356.5)				
376.80 (1356.1)				
Total Mains				
Other Plant:				
378.20 (1358.0)				
380.00 (1359.0)				
381.00 (1360.0)				
382.00 (1360.0)				
383.00 (1359.0)				
386.00 (1361.0)				
Total Distribution Plant				
General Plant:				
391.10 (1372.1)				
391.11 (1372.1)				
394.00 (1375.0)				
396.00 (1377.0)				
397.00 (1378.0)				
397.35 (1378.0)				
Total General Plant				
Total Depreciable Distribution and General Plant				

(1) Please specify the reasons for the length of the proposed amortization of the theoretical reserve.

Supervisor's Name / Title: _____
 (please print)

Supervisor's Signature: _____ Date Submitted: _____

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
REPORT OF PROPOSED CHANGES IN DEPRECIATION RATES
FORM C-25**

COMPANY NAME: _____

DATE: _____

	Test Year Plant Balance at (1)	Present Rates			Amount	Proposed Rates (2)			Change
		Estimated Whole Life	Net Salvage Percent	Depreciation Accrual Rate		Estimated Whole Life	Net Salvage Percent	Depreciation Accrual Rate	
Distribution Plant Structures.									
375.20 (1308.6)									
375.70 (1306.7)									
Major:									
375.20 (1356.4)									
375.30 (1356.6)									
375.40 (1356.7)									
375.60 (1356.2)									
375.80 (1356.5)									
375.80 (1355.1)									
Other Plant									
379.20 (1356.0)									
380.00 (1356.0)									
381.00 (1360.0)									
382.00 (1360.0)									
383.00 (1359.0)									
385.00 (1351.0)									
Total Distribution Plant									
General Plant									
391.10 (1372.1)									
391.11 (1372.1)									
394.00 (1375.0)									
395.00 (1377.0)									
397.00 (1378.0)									
397.35 (1378.0)									
Total General Plant									
Rounding - various plant accounts									
Sub-Total									
Less: Depreciation Charged to Building OH									
Depreciation Expense									
Miscellaneous Intangible Plant (Account 303)									
Less: Adjustments									
Adjusted Miscellaneous Intangible Plant									
Total Depreciable and Amortization									

(1) Please specify date and source of data
(2) Please specify the reasons for changes in depreciation rates

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____

Date Submitted: _____

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
STATEMENT OF PRO FORMA INCOME STATEMENT AT PRESENT AND PROPOSED RATES FOR YEAR ENDED
FORM F-3

Company _____

Test Year
Ending _____

Revenue	Test/Actual Year Ended	Pro Forma Adjustments	Test Year as Proformed	First Preceding Year	Second Preceding Year

Expenses	Test/Actual Year Ended	Pro Forma Adjustments	Test Year as Proformed	First Preceding Year	Second Preceding Year

Income	Test/Actual Year Ended	Pro Forma Adjustments	Test Year as Proformed	First Preceding Year	Second Preceding Year

Supervisor's Name / Title: _____
(please print)

Supervisor's Signature: _____

Date Submitted: _____

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4**

Utility Name
Exhibit 1

COMPANY: _____

**ESTIMATED COST OF FINANCING
Proposed Debt/Security Issue**

Estimated Cost of Financing

Amount

Total Estimated Costs

_____ **0**

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4**

Utility Name
Exhibit 2

COMPANY: _____

**SOURCES AND USES OF FUNDS
Proposed Debt/Security Issue**

Sources of Funds

Amount

Total Sources of Funds

_____ **0**

Uses of Funds

Total Uses of Funds

_____ **0**

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4**

Utility Name
Exhibit 3

COMPANY: _____
BALANCE SHEET AS OF: MONTH/DAY/YEAR

Proformed for Proposed Debt/Security Issue

	<u>Bal. as of mm/dd/yy</u>	<u>Adjustments</u>	<u>Pro Forma</u>
ASSETS			
Utility Plant:			
Net Plant	0	0	0
Less: Accumulated Depreciation & Amortization			
Net Utility Plant	0	0	0
Current Assets:			
Total Current Assets	0	0	0
Deferred Income Taxes			
Noncurrent Assets:			
Total Noncurrent Assets	0	0	0
TOTAL ASSETS	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES AND CAPITALIZATION			
Current Liabilities:			
Total Current Liabilities	0	0	0
Deferred Income Taxes			
Noncurrent Liabilities:			
Total Noncurrent Liabilities	0	0	0
Capitalization:			
Stock			
Retained Earnings			
Long-Term Debt			
Total Capitalization	0	0	0
TOTAL LIABILITIES AND CAPITALIZATION	<u>0</u>	<u>0</u>	<u>0</u>

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4

Utility Name
Exhibit 4

COMPANY: _____
INCOME STATEMENT FOR 12 MONTHS ENDED: MONTH/DAY/YEAR

Proformed for Proposed Debt/Security Issue

	Bal. as of mm/dd/yy	Adjustments	Pro Forma
Operating Revenues			
Operating Expenses:			
Gas Purchased and Production			
Operations and Maintenance			
Depreciation, Depletion and Amortization			
Operating Taxes			
Total Operating Expense	0	0	0
Operating Income	0	0	0
Other Income:			
Other Income/(Deductions) - Net			
AFUDC - Equity			
Total Other Income	0	0	0
Earnings Before Interest and Taxes	0	0	0
Interest Charges:			
Interest - Long Term Debt			
Other Interest			
AFUDC - Debt			
Total Interest Charges	0	0	0
Earnings before Taxes	0	0	0
Income Tax:			
Current Income Taxes			
State and Local			
Federal			
Total Current Income Taxes	0	0	0
Deferred Taxes			
State and Local			
Federal			
Total Deferred Taxes	0	0	0
Total Income Tax	0	0	0
Net Income After Tax	0	0	0

**NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4**

Utility Name
Exhibit 5

COMPANY: _____

**STATEMENT OF CAPITALIZATION RATIOS
Proformed for Proposed Debt/Security Issue**

	Amount as of mm/dd/yy	% of Total	Adjustments	Pro Forma Amount	% of Total
Total Debt					
Total Equity					
Total Capitalization		0			0

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
PETITION FOR AUTHORITY TO ISSUE SECURITIES
FORM F-4

Utility Name
Exhibit 5

COMPANY: _____

Weighted Average Cost of Debt
Current & Pro Forma at [MONTHDAYYEAR]

EXISTING DEBT

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description of Debt, Interest Rate, Maturity date	Term (Yrs)	Issuance Date	Amount Issued @ Face Value	Outstanding @ Face Value	Total Issuance Expense	Unamortized Issuance Exp.	Proceeds Outstanding	Amortization of Issuance Exp.	Annual Interest	Annual Cost	(k)/(h) Weighted Average Cost Rate

Short Term Debt:

Total Short Term Debt: _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0

Long Term Debt:

Total Long Term Debt: _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0

PRO FORMA DEBT

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Description of Debt, Interest Rate, Maturity date	Term (Yrs)	Issuance Date	Amount Issued @ Face Value	Outstanding @ Face Value	Total Issuance Expense	Unamortized Issuance Exp.	Proceeds Outstanding	Amortization of Issuance Exp.	Annual Interest	Annual Cost	(k)/(h) Weighted Average Cost Rate

Short Term Debt:

Total Short Term Debt: _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0

Long Term Debt:

Total Long Term Debt: _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0 _____ 0

WEIGHTED AVERAGE COST OF CAPITAL

	Actual		Pro Forma	
	Amount	Percent of Total	Amount	Percent of Total
Short Term Debt	0	0.00%	0	0.00%
Long Term Debt	0	0.00%	0	0.00%
Common Equity	0	0.00%	0	0.00%
Total	0	0.00%	0	0.00%

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION
INFORMATION SHEET
FORM F-22

Name of Utility:

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

Name:

Title:

Street:

City/State/Zip Code:

E-Mail address:

Telephone including Area Code:

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

Name:

Title:

Street:

City/State/Zip Code:

E-Mail address:

Telephone including Area Code:

The names and titles of principal general officers are: (Effective: 01-01-12)

Name

Title

E-Mail Address

Supervisor's Name / Title:
(please print)

Supervisor's Signature:

Date Submitted:

The above information is requested for our office directory.

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

Concord



Sewer Utilities

**ANNUAL REPORT
(Form F-16)**

OF

(Exact Legal Name of Respondent)
(If name was changed during year, show previous name and date of change)

FOR THE YEAR ENDED DECEMBER 31, _____

Officer or other person to whom correspondence should be addressed regarding this report:

Name _____

Title _____

Address _____

Telephone Number _____

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A-1 GENERAL INSTRUCTIONS

1. This Annual Report form is for the use of sewer companies operating in the State of New Hampshire.
2. This form shall be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, NH 03301-7139, on or before March 31 of each year, according to the requirements of New Hampshire RSA 374:13, *Form of Accounts and Records*.
3. The word "Respondent," whenever used in this report, means the person, firm, association or corporation on whose behalf the report is filed.
4. The report should be typed, legible and in permanent form. A computer facsimile report, or a 3 1/2" floppy disk (using QuattroPro [preferred], Lotus, or Excel) and one hard copy (if submitted on standard 8 1/2" x 11" paper), will be accepted. All dollar amounts should be reported to the nearest whole dollar.
5. Unless otherwise indicated, the information required in the Annual Report shall be taken from the accounts and other records prescribed in PART Puc 1709. The definitions, instructions, accounting terms and phrases contained therein shall be interpreted according to PART Puc 1709, *Uniform System of Accounts for Sewer Utilities*, as prescribed by this Commission, shall apply to this report whenever applicable.
6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No," or "None" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the Respondent, the words "Not Applicable" or "n/a" should be used.
7. Entries of a contrary, or opposite character (such as decreases reported in a column providing for both increases and decreases) should be enclosed in parentheses "()."
8. Whenever schedules call for comparisons of figures of a previous year, the figures reported must be based on those shown by the Annual Report of the previous year, or an appropriate narrative explanation given and submitted as an attachment to the Annual Report.
9. Attachments and additional schedules inserted for further explanation of accounts or schedules should be made on durable paper conforming to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the Respondent, the applicable year of the report, the schedule numbers, and titles of the schedules to which they pertain.

Annual Report of _____ Year ended December 31, _____

A-1 GENERAL INSTRUCTIONS (cont'd)

10. If the Respondent makes a report for a period less than a calendar year, or other than the normal calendar year (January through December), the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.
11. Whenever schedules request "*Current Year End Balances*" and "*Previous Year End Balances*," the figures reported are based on fiscal year end general ledger account balances.
12. Increases of greater than 10%, in Operation and Maintenance only, from the preceding year are to be explained in a letter.
13. The following is an explanation of the symbols used on the enclosed schedules:
 - a. ">" means "through." Example; Accounts 101 > 105.
 - b. "-" means "minus." Example; Accounts 108-110.
 - c. "+" means "plus." Example; Accounts 281+282.

Annual Report of _____ Year ended December 31, _____

A-2 IDENTITY OF RESPONDENT

1. Give the exact name under which the utility does business:
2. Supply the names of any other utility acquired during the year and date of acquisition:
3. Give the location of the principal office:
4. State whether the utility is a corporation, partnership, or an individual:
5. If a corporation; give date of incorporation, state under whose laws incorporated, and whether incorporated under special act or general law:
6. If incorporated under a special act, give chapter and session date:
7. Give the date when company was originally organized and date of any reorganization:
8. Names and addresses of principal office of any corporations, trusts or associations owning, controlling or operating Respondent:
9. Names and addresses of principal office of any corporations, trusts or associations owned, controlled or operated by the Respondent:
10. Date when Respondent first began to operate as a utility*:
11. If the Respondent is engaged in any business not related to utility operation, give particulars:
12. If the status of the Respondent has changed during the year in respect to any of the statements made above, give particulars, including dates:
13. If the utility is a foreign corporation that operated in New Hampshire prior to June 1, 1911, give the date on which permission was granted to operate under NH RSA 374:25, *Exceptions*, and NH RSA 374:26, *Permission*.

* If engaged in operation of utilities of more than one type, give dates for each.

A-3 OATH

ANNUAL REPORT
of

**TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**
For the year ended December 31, _____

State of New Hampshire
County of _____ ss.

We, the undersigned, _____ and _____ of

the _____ utility, on our oath do severally say that the foregoing report has been prepared, under our direction, from the original books, papers, and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief, and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made.

(or other chief officer) President

(or other officer in charge of the accounts) Treasurer

Subscribed and sworn to before me this

_____ day of _____, _____

A-4 LIST OF OFFICERS

* Includes compensation received from all sources except directors fees.

Line #	Title of Officer	Name	Residence	Compensation*
1	President			
2	Vice President			
3				
4				
5				
6				
7				
8				
9				
10				

LIST OF DIRECTORS

Line #	Name	Residence	Length of Term	Term Expires	# of Meetings Attended	Annual Fees
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	List Director's Fee per meeting					

A-5 SHAREHOLDERS AND VOTING POWERS

Line #	Name	Address	# of Votes	Number of Shares Owned	
				Common	Preferred
1	Indicate total voting power of security holders at close of year: _____				
2	Indicate total number of shareholders of record at close of year according to classes of stock:				
3	Preferred _____				
4	Common _____				
5	Indicate the total number of votes cast at the latest general meeting:				
6	Give the date and place of such meeting:				
7	Give the following information concerning the ten security holders having the highest voting powers in the corporation, the officers, directors and each holder of 1% or more of the voting stock (Section 7, Chapter 182, Laws of 1933):				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-6 LIST OF TOWNS SERVED

List by operating divisions the towns served directly, indicating those in which franchise is for limited area by an asterisk (*) after name. Give population of the area served and the number of customers.

Line #	Town	Population of Area	# of Customers
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

A-7 PAYMENTS TO INDIVIDUALS

List names of all individuals, partnerships, or corporations to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year, and the amount paid or accrued to each. Where payments or accruals to the individual members of a partnership or firm together total \$10,000 or more, list each individual and amount paid or due each.

Line #	Name	Address	Amount
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	TOTAL		

A-8 MANAGEMENT FEES AND EXPENSES

List all individuals, associations, corporations or concerns with whom the company has any contract or agreement covering management or supervision of its affairs such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year. Designate by asterisk (*) those organizations which are "Affiliates" as defined in Chapter 182, Section 1, Laws of 1933.

Line #	Name (a)	Date of Contract (b)	Date of Expiration (c)	Character of Services (d)	Amount Paid or Accrued for Each Class (e)	Distribution of Accruals or Payments		
						To Fixed Capital (f)	To Operating Expense (g)	To Other Accounts (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	TOTAL							

Have copies of all contracts or agreements been filed with the Commission? _____

Detail of Distributed Charges to Operating Expenses (Column g)				
Line #	Contract/Agreement Name	Account #	Account Title	Amount
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL			

Annual Report of

Year ended December 31,

Sewer Utility

A-9 BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and officer and director listed on Schedule A-3, Oath. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Line #	Name of Officer, Director or Affiliate	Identification of Service or Product	Amount	Name and Address of Affiliate Entity
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

* Business Agreement, for this schedule, shall mean any oral or written business arrangement which binds the respondent parties for products or services during the reporting year and future years. Although the Respondent and/or other companies will benefit from the arrangements, the officer or director is, however, acting on behalf, or for the benefit, of other companies or persons.

A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on Schedule A-3. Oath, identifying the parties, amounts, dates and product, asset or service involved.

PART I - SERVICES AND PRODUCTS RECEIVED OR PROVIDED

List all transactions involving services and products received or provided. This would include management, legal and accounting services, computer services, engineering and construction services, repairing and servicing of equipment, materials and supplies furnished; leasing of structures, land and equipment; all rental transactions; sale, purchase or transfer of various products.

Line #	Name of Company or Related Party	Description of Service and/or Name of Product	Contract or Agreement Effective Dates	Annual Charges	
				Purchased or (Sold)	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

A-11 BUSINESS TRANSACTIONS WITH RELATED PARTIES PART II - SALE, PURCHASE, AND TRANSFER OF ASSETS

List all transactions relating to the purchase, sale or transfer of assets. Examples of transaction types include: (1) purchase, sale or transfer of equipment, (2) purchase, sale or transfer of land and structures, (3) purchase, sale or transfer of securities, (4) noncash transfers of assets, (5) noncash dividends other than stock dividends, (6) write off of bad debts or loans.

Columnar instructions are as follows:

- (a) Enter name of related party or company.
- (b) Describe the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S."
- (d) Enter the net book cost for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - (d)).
- (f) Enter the fair market value for each item reported. In space below, or in a supplemental schedule, describe the basis used to calculate fair market value.

Line #	Name of Company or Related Party (a)	Description of Items (b)	(S)ale or (P)urchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

A-12 IMPORTANT CHANGES DURING THE YEAR

Give concise answers to each of the following, numbering them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable," state that fact as a response. If information that answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in, and important additions to, franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies: reorganization, merger, or consolidation with other companies. Give names of companies involved, particulars concerning the transactions, and reference to Commission authorization.
3. Brief description of the collection, pumping, treatment and disposal plant under construction at the end of year.
4. Brief description of the collection, pumping, treatment and disposal plant; operation of which was begun during the year.
5. Extensions of system (lines and services) to new franchise areas under construction at end of year.
6. Extensions of system (lines and services) put into operation during the year.
7. Completed plant purchased, leased, sold or dismantled: Specify items, parties and dates, and reference to NHPUC docket number under which authority was given to acquire, lease or sell. For purchase and sale of completed plant, specify the date on which deed was executed.
8. Statement of important units of plant and equipment installed or permanently withdrawn from service during the year, not covered by numbers 3 through 7 above.
9. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
10. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

A-12 IMPORTANT CHANGES DURING THE YEAR (cont'd)

11. Obligation incurred or assumed by Respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand, or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization, if any was required.
12. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification and the number of customers affected.
13. State the annual effect of each important change in wage scales. Include also the effective date and the portion applicable to operations.
14. All other important financial changes, including the dates and purposes of all investment advances made during the year to or from an associated company.
15. Describe briefly any materially important transaction of the Respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

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F-1 BALANCE SHEET

Assets and Other Debits

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or Decrease (e)
1		UTILITY PLANT				
2	101->105	Utility Plant	F-6			
3	108	Less: Accumulated Depreciation & Amortization	F-6			
4		Net Plant				
5	114-115	Utility Plant Acquisition Adjustment - Net	F-7			
6		Total Net Utility Plant				
7						
8		OTHER PROPERTY AND INVESTMENTS				
9	121	Nonutility Property	-			
10	122	Less: Accumulated Depreciation & Amortization	-			
11		Net Nonutility Property				
12	123	Investment in Associated Companies	-			
13	124	Utility Investments	-			
14		Total Other Property and Investments				
15						
16		CURRENT AND ACCRUED ASSETS				
17	131	Cash	-			
18	132	Special Deposits	-			
19	135	Temporary Cash Investments	-			
20	141-143	Accounts Receivable - Net	-			
21	145	Accounts Receivable from Associated Companies	-			
22	146	Notes Receivable from Associated Companies	-			
23	151	Plant Materials and Supplies	-			
24	162	Prepayments	-			
25	174	Miscellaneous Current and Accrued Assets	-			
26		Total Current and Accrued Assets				
27						
28		DEFERRED DEBITS				
29	184	Clearing Accounts	-			
30	186	Miscellaneous Deferred Debits	-			
31	190	Accum Deferred Income Taxes	-			
32		Total Deferred Debits				
33		TOTAL ASSETS AND OTHER DEBITS				

F-1 BALANCE SHEET
Liabilities and Capital

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		EQUITY CAPITAL				
2	201	Common Stock Issued	F-31			
3	203	Common Stock Subscribed	-			
4	204	Preferred Stock Issued	F-31			
5	205	Preferred Stock Subscribed	-			
6	207	Premium on Capital Stock	-			
7	211	Other Paid In Capital	-			
8	215	Retained Earnings	F-3			
9	218	Proprietary Capital	F-4			
10		Total Equity Capital				
11						
12		LONG TERM DEBT				
13	223	Advances from Associated Companies	F-35			
14	224	Other Long-Term Debt	F-35			
15		Total Long Term Debt				
16						
17		CURRENT AND ACCRUED LIABILITIES				
18	231	Accounts Payable	-			
19	232	Notes Payable	F-36			
20	233	Accounts Payable to Associated Companies	-			
21	235	Customer Deposits	-			
22	236	Accrued Taxes	F-38			
23	237	Accrued Interest	-			
24	241	Miscellaneous	-			
25		Total Current and Accrued Liabilities				
26						
27		OTHER LIABILITIES				
28	252	Advances for Construction	-			
29	253	Other Deferred Credits	-			
30	255	Accum Deferred Investment Tax Credit	-			
31	265	Miscellaneous Operating Reserves	-			
32	271-272	Contributions In Aid of Construction - Net	F-46			
33	281->283	Accumulated Deferred Income Taxes	-			
34		Total Other Liabilities				
35		TOTAL LIABILITIES AND CAPITAL				

F-3 STATEMENT OF RETAINED EARNINGS (Account 215)

1. Report below the particulars for each category of Retained Earnings.
2. Explain, and give, details of changes effected during the year.
3. State balance and purpose of each appropriated Retained Earnings amount at end of year.

Line #	Item (a)	Appropriated (b)	Unappropriated (c)
1	Balance at beginning of year		
2	Changes during the year (specify):		
3			
4			
5			
6			
7			
8			
9	Balance at end of year		

F-4 STATEMENT OF PROPRIETARY CAPITAL (Account 218)
(for proprietorship and partnership only)

1. Report below particulars concerning this account.
2. Explain and give particulars of important adjustments during the year.

Line #	Item (a)	Amount (c)
1	Balance at beginning of year	
2	Changes during the year (specify):	
3		
4		
5		
6		
7		
8		
9	Balance at end of year	

F-2 STATEMENT OF INCOME

Line #	Acct #	Account Title (a)	Ref Sch (b)	Current Year (c)	Previous Year (d)	Increase or Decrease (e)
1		UTILITY OPERATING INCOME				
2	400	Operating Revenue	F-47			
3		Operating Expenses:				
4	401	Operating	F-48			
5	403	Depreciation	F-12			
6	406	Amortization of Utility Plant Acquisition Adj	F-49			
7	407	Amortization - Other	F-49			
8	408	Taxes Other Than Income	F-50			
9	-	Income Taxes (409.1, 410.1, 411.1, 412.1)	-			
10		Total Operating Expenses				
11		Net Operating Income (Loss)				
12						
13		OTHER INCOME AND DEDUCTIONS				
14	419	Interest & Dividend Income	-			
15	420	Allow for Funds Used During Construction	-			
16	421	Nonutility Income	-			
17	426	Miscellaneous Nonutility Expenses	-			
18	427	Interest Expense	-			
19	-	Taxes Applicable to Other Income	-			
20	-	(409.2, 410.2, 411.2, 412.2)				
21		Total Other Income and Deductions				
22		NET INCOME (LOSS)				

F-5 STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are nonconcurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or outside of the current asset and liability groups.
2. Under "Other" specify significant amounts and group remaining amounts.
3. Enter the current year covered by this annual report in column (b), and the year prior to this report in column (c).
4. Clarifications and explanations should be listed below the schedule.

Line No.	Sources of Funds (a)	Current Year (b)	Prior Year (c)
1	Internal Sources:		
2	Net Income		
3	Charges (Credits) to Income Not Requiring Funds:		
4	Depreciation		
5	Amortization		
6	Deferred Income Taxes and Investment Tax Credits (Net)		
7	Capitalized Allowance for Funds Used During Construction		
8	Other (Net)		
9	Total From Internal Sources		
10	Adjustments to Retained Earnings		
11	Net From Internal Sources		
12	EXTERNAL SOURCES:		
13	Long-term debt (bonds, debentures, etc.; net proceeds & payments)		
14	Common Stock (net proceeds and payments)		
15	Net Increase in Short Term Debt (include commercial paper)		
16	Other (Net) CIAC		
17			
18	Total From External Sources		
19	Other Sources *		
20	Net Decrease in Working Capital Excluding Short Term Debt		
21	Other		
22	Total Financial Resources Provided		
23	Construction and Plant Expenditures (include land):		
24	Gross Additions		
25	Sewer Plant		
26	Nonutility Plant		
27	Other		
28	Total Gross Additions		
29	Less: Capitalized Allowance for Funds Used During Construction		
30	Total Construction and Plant Expenditures		
31	Retirement of Debt and Securities:		
32	Long-Term Debt (bonds, debentures, etc; net proceeds & payments)		
33	Redemption of Capital Stock		
34	Net Decrease in Short Term Debt (include commercial paper)		
35	Other (Net)		
36			
37			
38	Total Retirement of Debt and Securities		
39	Other Resources were used for *		
40	Net Increase in Working Capital Excluding Short Term Debt		
41	Other		
42	Total Financial Resources Used		

* Such as net increase or decrease in working capital excluding short-term debt, purchase or sale of other non-current assets, investments in and advances to and from associated companies and subsidiaries, and all other items not provided for elsewhere.

Line No. Notes to Schedule F-5

Beginning Cash		
Financial Resources Provided		
Financial Resources Used		
Ending Cash		

**F-6 UTILITY PLANT (Accounts 101 -> 105) AND
ACCUMULATED DEPRECIATION AND AMORTIZATION (Account 108)**

Line #	Acct #	Account (a)	Ref Sch (b)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1		UTILITY PLANT ACCOUNTS				
2	101	Utility Plant in Service - Acct (351 -> 398)	F-8			
3	103	Property Held for Future Use	-			
4	104	Utility Plant Purchased or Sold	F-8			
5	105	Construction Work In Progress	F-10			
6		Total Utility Plant				
7						
8		ACCUMULATED DEPRECIATION & AMORTIZATION				
9	108	Accumulated Depreciation & Amortization	F-11			
10		NET PLANT				

F-7 UTILITY PLANT ACQUISITION ADJUSTMENTS (Accounts 114 - 115)

Report cash acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the order number.

Line #	Acct #	Account (a)	Current Year End Balance (c)	Previous Year End Balance (d)	Increase or (Decrease) (e)
1	114	Acquisition Adjustments			
2					
3					
4					
5					
6		Total Utility Plant Acquisition Adjustments			
7	115	Accumulated Amortization			
8					
9					
10					
11					
12		Total Accumulated Amortization			
13		NET ACQUISITION ADJUSTMENTS			

F-8 UTILITY PLANT IN SERVICE (Accounts 101 and 104)

(In addition to Account 101, Utility Plant in Service, this schedule includes Account 104, Utility Plant Purchased or Sold)

1. Report below the original cost of sewer plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or preceding year. Such items should be included in column (e) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses "()" to indicate the negative effect of such amounts.
4. Reclassification or transfers within utility plant accounts should be shown in column (f) the addition or reductions of primary account classification arising from distribution of amounts initially recorded in Account 104, Utility Plant Purchased or Sold. In showing the clearance of Account 104, include in column (e) the amounts with respect to accumulated depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classification.

Line #	Act #	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	351	Organization						
2	352	Franchises						
3	353	Land and Land Rights						
4	354	Structures and Improvements						
5	360	Collection Sewers - Force						
6	361	Collection Sewers - Gravity						
7	362	Special Collecting Structures						
8	363	Services to Customers						
9	364	Flow Measuring Devices						
10	365	Flow Measuring Installation						
11	370	Receiving Wells						
12	371	Pumping Equipment						
13	380	Treatment and Disposal Equipment						
14	381	Plant Sewers						
15	382	Outfall Sewer Lines						
16	389	Other Plant and Miscellaneous Equipment						
17	390	Office Furniture and Equipment						
18	391	Transportation Equipment						
19	393	Tools, Shop and Garage Equipment						
20	395	Power Operated Equipment						
21	396	Communication Equipment						
22	398	Other Tangible Plant						
23		TOTAL UTILITY PLANT IN SERVICE						

F-10 CONSTRUCTION WORK IN PROGRESS (Account 105)

For each department report below descriptions and balances at end of year of projects in process of construction. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amount to prescribed primary accounts for plant in service.

Line #	Description of Project (a)	Total Charged to Construction Work in Progress (Acct 105) (b)	Estimated Additional Cost of Project (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	TOTAL		

F-11 ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT IN SERVICE (Account 108)

1. Report below the information concerning accumulated depreciation of utility plant in service at end of year and changes during the year.
2. Explain any important adjustments during the year in the blank space below the chart.
3. Explain any difference between the amount for book cost of plant retired, Line 4, column (b), and that reported in the Schedule F-8 Utility Plant in Service, column (d), exclusive of retirements of nondepreciable property.
4. The intent of the provisions of Account 108 of the Uniform System of Accounts are that retirements of depreciable plant be recorded when such plant is removed from service. There shall also be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis, if necessary, with respect to any significant amount of plant actually retired from service, but, for which appropriate entries have not been made to the accumulated provision for depreciation account. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account, as of the end of the year recorded subsequent to closing of Respondent's books.

Line #	Item (a)	Accum. Depr. of Utility Plant in Service (Acct 108) (b)
1	Balance at beginning of year	
2	Depreciation provision for year, charged to Account 403, Depreciation Expense	
3	Net charges for plant retired	
4	Book cost of plant retired	
5	Cost of removal	
6	Salvage (credit)	
7	Net charges for plant retired	
8	Other (debit) or credit items	
9		
10		
11		
12	Balance at end of year	

F-12 ANNUAL DEPRECIATION CHARGE

1. Indicate cost basis from which depreciation charge calculations were derived.
2. Show separately the rates used and the total depreciation for each class of property.
3. Depreciation charges are to be computed using the straight line method. Use half year convention when appropriate. Composite rates may be used with Commission approval.
4. Total annual depreciation charge should agree with Schedule F-11, Line 2, "Depreciation provision for year," charged to Account 403, Depreciation Expense.

Line #	Class of Property (a)	Cost Basis (b)	Rate % (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	TOTAL DEPRECIATION CHARGE			

Sewer Utility

F-31 CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars called for concerning common and preferred stock at end of year.
2. Entries on line 2 should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Commission which have not yet been issued.

Lin #	Item (a)	Common Stock (Account 201) (b)	Preferred Stock (Account 204) (c)
1	Par or Stated Value Per Share		
2	Shares Authorized		
3	Shares Issued and Outstanding		
4	Total Par Value of Stock Issued		
5	Dividends Declared Per Share for Year		

F-35 LONG TERM DEBT (Account 224)

1. Report below the particulars concerning long term debt at end of year.
2. Give particulars concerning any long term debt authorized by the Commission, but not yet issued.

Lin #	Description of Obligation (Including Nominal Date of Issue and Date of Maturity) (a)	Interest Rate (b)	Interest Payments (c)	Principal Balance At End of Year (d)
1				
2				
3				
4				
5	TOTAL			

F-36 NOTES PAYABLE (Account 232)

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal, or informal, compensating balance covering open lines of credit.
4. Any demand notes should be designated as such in column (c).
5. Minor accounts may be grouped by classes, showing the number of such amounts.
6. Report in total all other interest accrued and paid on notes discharged during the year.

Line #	Payee (a)	Interest Rate (b)	Date of Note (c)	Date of Maturity (d)	Outstanding at End of Year (e)	INTEREST DURING YEAR	
						Accrued (f)	Paid (g)
1			/ /	/ /			
2			/ /	/ /			
3			/ /	/ /			
4			/ /	/ /			
5			/ /	/ /			
6			/ /	/ /			
7			/ /	/ /			
8			/ /	/ /			
9			/ /	/ /			
10	TOTAL						

This Schedule is for Short-Term Notes only. Long-Term Notes should be reported on Schedule F-35.

F-38 ACCRUED AND PREPAID TAXES (Accounts 236 and 162)

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year.
2. Taxes, paid during the year and charged directly to final accounts, that is, not charged to prepaid or accrued taxes, should be included in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through: (i) accruals credited to taxes accrued, (ii) amounts credited to prepaid taxes for portions of prepaid taxes chargeable to current year, and (iii) taxes paid and charged direct to operations of accounts other than accrued and prepaid tax accounts.
The total taxes charged as shown in column (d) should agree with amounts shown in column (b) of Schedule F-58, "Taxes Charged During Year."
4. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each can be readily ascertained.
5. If any tax covers more than one year, the required information of all columns should be shown separately for each year.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses "()".
7. Do not include in this schedule entries with respect to deferred income taxes, taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line #	Type of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Account 162) (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Account 162) (h)
1	FEDERAL							
2								
3								
4								
5								
6	Total Federal							
7	STATE							
8								
9								
10								
11								
12	Total State							
13	LOCAL							
14								
15								
16								
17								
18	Total Local							
19	TOTAL TAXES							

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F-46 CONTRIBUTIONS IN AID OF CONSTRUCTION [CIAC] (Account 271)

1. Report below an analysis of the changes during the year for the respondent's CIAC.
2. Detail contributions received during year from main extension charges and customer connection charges; developers or contractors agreements in supplementary Schedules F-46.2 and F-46.3.
3. Detail charges in a footnote.

Line #	Item (a)	Amount (b)
1	Balance beginning of year (Account 271)	
2	Credits during year:	
3	Contributions received from Main Extension and Customer Charges (Sch F-46.2)	
4	Contributions received from Developer or Contractor Agreements (Sch F-46.3)	
5	Total Credits	
6	Charges during year	
7		
8		
9		
10		
11	Balance end of year (Account 271)	

F-46.1 ACCUMULATED AMORTIZATION OF CIAC (Account 272)

1. Report below the information called for concerning accumulated amortization of CIAC at end of year and changes during the year.
2. Explain any important adjustments during the year.

Line #	Item (a)	Amount (b)
1	Balance beginning of year (Account 272)	
2	Amortization provision for year, credited to:	
3	Plant retirement	
4	Other (debit) or credit items	
5		
6		
7	Balance end of year (Account 272)	

NOTE: Line 1, Schedule F-46, minus line 1, F-46.1, should equal line 32(d), Schedule F-1, page 16.
 Line 11, Schedule F-46, minus line 7, F-46.1, should equal line 32(c), Schedule F-1, page 16.

**F-46.2 ADDITIONS TO CIAC
FROM MAIN EXTENSION CHARGES AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

1. Report, as specified below, information applicable to credits added to CIAC received from main extension charges and customer connection charges.
2. Total credits amount reported on line 11 should agree with Schedule F-46, line 3.

Line #	Description (a)	Number of Connections (c)	Charge per Connection (d)	Amount (e)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11	Total credits from main extension charges and customer connection charges			

**F-46.3 ADDITIONS TO CIAC RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

1. Report, as specified below, information applicable to credits added to CIAC received from developers or contractors agreements.
2. Indicate in column (b) the form of contribution received.
3. Total credits amount reported on line 11 should agree with Schedule F-46, line 4.

Line #	Description (a)	(C)ash or (P)roperty (b)	Amount (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	Total credits from all developers or contractors agreements from which cash or property was received		

F-47 OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase/decrease over the preceding year.
 2. If increases/decreases are not derived from previously reported figures, explain any inconsistencies.
 3. Total Operating Revenues, line 21, should agree with Schedule R-2, Income Statement, line 1.
 4. Number of customers should be reported on the basis of number of services, plus number of flat rate accounts. Any customer possessing more than one (1) service shall be counted as one (1) customer. The average number of customers means the average of the totals at end of each billing period.

line #	Acct #	Account (e)	OPERATING REVENUES		AVERAGE # OF CUSTOMERS	
			Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1		SEWER REVENUES				
2	521	Flat Rate Revenues				
3	521.1	Residential				
4	521.2	Commercial				
5	521.3	Industrial				
6	521.4	Public Authorities				
7	521.5	Multiple Family Dwellings				
8	521.6	Other				
9		Total Flat Rate Revenues				
10	522	Measured Revenues				
11	522.1	Residential				
12	522.2	Commercial				
13	522.3	Industrial				
14	522.4	Public Authorities				
15	522.5	Multiple Family Dwellings				
16		Total Measured Revenues				
17						
18	524	Revenues from Other Systems				
19		Sub Total Sewage Sales				
20	536	Other Sewer Revenues				
21	400	TOTAL OPERATING REVENUES				

BILLING ROUTINE

Report the following information in days for Accounts 521 and 522:

1. The period for which bills are rendered. _____
 2. The period between the date meters are read and the date customers are billed. _____

F-48 OPERATING EXPENSES (Account 401)

OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

1. Enter in the space provided the operations and maintenance expenses for the year.
2. If two or more sewer systems are operated, the statement of operation and maintenance accounts should be subdivided to show separately the expense of each such system in columns (d) thru (f).
3. If the increases and decreases are not derived from previously reported figures, explain in footnotes.
4. Increases of greater than 10% must be explained separately.

Line #	Act #	Account (a)	Total Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	(d)	(e)	(f)
1	701	Salaries and Wages - Employees					
2	702	Salaries and Wages - Officers, Directors and Majority Stockholders					
3	704	Employee Pensions and Benefits					
4	710	Purchased Sewage Treatment					
5	711	Sludge Removal					
6	715	Purchased Power					
7	716	Fuel for Power Production					
8	718	Chemicals					
9	720	Materials and Supplies					
10	730	Contractual Services					
11	740	Rents					
12	750	Transportation					
13	755	Insurance					
14	765	Regulatory Commission					
15	770	Bad Debt					
16	775	Miscellaneous					
17		TOTAL OPERATING EXPENSES					

F-49 AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENT (Account 406)
and
AMORTIZATION EXPENSE - OTHER (Account 407)

1. Report below the particulars concerning the amortization of utility plant acquisition adjustment and other amortization debits or credits which relate to utility operations and are not provided for elsewhere.
2. Indicate cost basis upon which debit/credit amortization amount was derived.
3. Total amortization amount for Accounts 406 and 407 should agree with Schedule F-2, lines 6 and 7, respectively, and applicable balance sheet account schedules.

Line #	Item (a)	Basis (b)	Percent (c)	Amount (d)
1	Amortization of Utility Plant Acquisition Adjustment - Acct 406			
2				
3				
4				
5				
6				
7				
8				
9	TOTAL			
10	Amortization Expense Other - Acct 407			
11				
12				
13				
14				
15				
16				
17				
18	TOTAL			

Sewer Utility

R-50 TAXES CHARGED DURING YEAR (Accounts 408 and 409)

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local."
3. The accounts to which taxes charged were distributed should be shown in column (e) to (g).
4. For any tax for which it was necessary to apportion to more than one account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with amounts shown by column (d) of Schedule F-38 "Accrued and Prepaid Taxes."
6. Do not include in this schedule entries with respect to deferred income taxes, taxes collected through payroll deductions, or otherwise pending transmittal of such taxes to the taxing authority.

Line #	Class of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED		
			Taxes Other Than Operating Income (Account 408) (c)	Income Taxes (Account 409.1) (d)	Other Income & Deductions Income Taxes (Account 409.2) (e)
1	FEDERAL				
2					
3					
4					
5					
6					
7		Total Federal			
8	STATE				
9					
10					
11					
12					
13					
14					
15		Total State			
16	LOCAL				
17					
18					
19					
20					
21					
22					
23		Total Local			
24		TOTAL TAXES			

Sewer Utility

F-56 RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

Report below a reconciliation of reported net income for the year with taxable income used in computing federal income tax accruals and show computations of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicated the nature of each reconciling amount.

Line #	Particulars (a)	Amount (b)
1	Net income for the year per Income Statement, Schedule F-2	
2	Income taxes per Income Statement, Schedule F-2 plus any adjustment to Retained	
3	Earnings, Account 215:	
4	Other reconciling amounts	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Federal Taxable Net Income	
22	Computation of Tax	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		

Sewer Utility

F-57 DONATIONS AND GIFTS

Report for each donation and gift given, the name of the recipient, purpose of transaction, account number charged and amount.
These amounts cannot be charged to Operating Expense accounts.

Line #	Name of Recipient (a)	Purpose (b)	Account Number Charged (c)	Amount (d)
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				
36				
37			TOTAL	

F-58 DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing account to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Line #	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
1	Collection			
2	Pumping			
3	Treatment and Disposal			
4	Customer Accounts			
5	Administrative and General			
6	Total Operation and Maintenance			
7	Utility Plant			
8				
9				
10				
11				
12	Construction (by utility department)			
13	Plant Removal (by utility department)			
14	Other Accounts (Specify)			
15				
16				
17				
18				
19	Total Utility Plant			
20	TOTAL SALARIES AND WAGES			

Sewer Utility

S-1 REVENUE BY RATES

1. Report below, for each rate schedule in effect during the year, revenue and average number of customers.
2. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification, the entries in column (c) for the special schedule should denote the duplication in number of reported customers.
4. 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. The average number of customers means the average of the twelve figures at the close of each month.

Line #	Acct #	Number and Title of Rate Schedule (a)	Revenue (b)	Average # of Customers (c)
1	521	Flat Rate		
2	521.1	Residential		
3	521.2	Commercial		
4	521.3	Industrial		
5	521.4	Public Authorities		
6	521.5	Multiple Family Dwelling		
7	521.6	Other		
8		SUBTOTAL Acct 521		
9				
10	522	Measured		
11	522.1	Residential		
12	522.2	Commercial		
13	522.3	Industrial		
14	522.4	Public Authorities		
15	522.5	Multiple Family Dwelling		
16		SUBTOTAL Acct 522		
17				
18	524	Other Systems		
19	536	Other Revenues		
20		TOTAL		

[illegible]

(Include Only Property Owned by the Utility)

	1 1/2"	2"	3"	4"	6"	8"	12"	14"	16"	18"	TOTAL
Gravity Services											
Forced Services											
Meters											
	Municipal:			Private:							

	COMMERCIAL	INDUS.	MUNICIPAL	TOTAL	YEAR-ROUND*	SEASONAL*
Residential						

42

Sewer Utility

S-10 COLLECTION SEWERS - FORCE & GRAVITY
(Length in Feet)

[illegible]

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 365 COMPLAINTS TO, AND PROCEEDINGS BEFORE, THE COMMISSION

Proceedings Before the Commission

Section 365:8

365:8 Rulemaking Authority. -- The commission shall adopt rules, pursuant to RSA 541-A, relative to:

- I. The conduct of its hearings, including alternative processes in hearings and other forms of alternative dispute resolution.
- II. Standards and procedures for streamlined review or other alternative processes to enhance the efficiency of the commission and respond to the needs of the utility's ratepayers and shareholders.
- III. Standards and procedures for the creation, monitoring and evaluation of alternative forms of regulation.
- IV. Standards and procedures for the handling of confidential information, in accordance with RSA 91-A.
- V. Standards and procedures for filing requirements for tariffs, engineering, accounting, and other commission matters.
- VI. Standards and procedures for franchise terms and conditions, including extended area telephone service.
- VII. Standards and procedures for safe and reliable utility service and termination of service subject to RSA 363-B.
- VIII. Standards and procedures for matters related to the proper administration of RSA 366 relative to utility relations with affiliates.
- IX. Standards and procedures relative to a reasonable amount of the short-term notes, bonds or other evidences of indebtedness based upon the amount of the utility's respective plant investment which each utility shall not exceed without first obtaining the approval of the commission pursuant to RSA 369:7.
- X. Standards and procedures for determination and recovery of rate case expenses.
- XI. Standards and procedures for the conduct of investigations authorized under this title.
- XII. Procedures necessary to provide for the proper administration of and to further the purposes of this title.
- XIII. [Repealed.]
- XIV. Standards and procedures for public utilities to request protection of routine filings that contain confidential commercial or financial information.

Source. 1911, 164:2. PL 238:9. RL 287:9. 1951, 203:11 par. 8. RSA 365:8. 1981, 220:4. 1994, 193:1. 2005, 102:1, eff. June 15, 2005. 2010, 206:2, eff. June 22, 2010; 336:3, eff. Oct. 18, 2010.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 369 ISSUANCE OF STOCK AND OTHER SECURITIES; GENERAL PROVISIONS

Section 369:1

369:1 Authority to Issue Securities. – A public utility lawfully engaged in business in this state may, with the approval of the commission but not otherwise, issue and sell its stock, bonds, notes and other evidences of indebtedness payable more than 12 months after the date thereof for lawful corporate purposes. The proposed issue and sale of securities will be approved by the commission where it finds that the same is consistent with the public good. Such approval shall extend to the amount of the issue authorized and the purpose or purposes to which the securities or the proceeds thereof are to be applied, and shall be subject to such reasonable terms and conditions as the commission may find to be necessary in the public interest; provided, however, that the provisions of RSA 293-A shall be observed by corporations organized under the laws of this state in respect of the corporate authorization required and of other formalities to be observed.

Source. 1911, 164:14. 1913, 145:14. 1915, 115:1. PL 241:1. RL 291:1. 1951, 203:45 par. 1, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 369 ISSUANCE OF STOCK AND OTHER SECURITIES; GENERAL PROVISIONS

Section 369:3

369:3 Application for Leave to Issue. – Any such public utility which may apply to the commission for authority to issue such securities shall file with its application a statement in reasonable detail, showing the actual cost already incurred and the estimated cost to be incurred for any of the purposes for which such securities are to be issued and the actual cost already incurred and the estimated cost to be incurred for such purposes.

Source. 1911, 164:14. 1913, 145:14. 1915, 115:2. PL 241:2. RL 291:3. 1951, 203:45 par. 3, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 370 SERVICE EQUIPMENT OF PUBLIC UTILITIES

Section 370:2

370:2 Standards. – The commission may ascertain, determine and fix adequate and serviceable standards for the measurement of quality, pressure, initial voltage or other condition pertaining to the performing of its service, or to the furnishing of its product or commodity, by any public utility, and prescribe reasonable regulations for examination and testing of such service, product or commodity, and for the measurement thereof.

Source. 1913, 124:1. PL 245:2. RL 295:2.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 370 SERVICE EQUIPMENT OF PUBLIC UTILITIES

Section 370:3

370:3 Meters. – The commission may ascertain, determine and fix reasonable rules, regulations, specifications and standards to secure the accuracy of all meters and appliances for measurement, and every public utility is required to carry into effect all orders issued by the commission relative thereto.

Source. 1913, 124:1. PL 245:3. RL 295:3.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 370 SERVICE EQUIPMENT OF PUBLIC UTILITIES

Section 370:4

370:4 Service Inspections. — The commission may provide for the inspection of the manner in which every public utility conforms to the reasonable regulations prescribed by the commission for examination and testing of its service, product or commodity, and for the measurement thereof, and may supplement such inspections by examinations and testing.

Source. 1913, 124:1. PL 245:4. RL 295:4.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 370 SERVICE EQUIPMENT OF PUBLIC UTILITIES

Section 370:5

370:5 Inspection of Meters. – The commission may provide for the inspection of the manner in which every public utility has carried into effect the reasonable rules, regulations, specifications and standards fixed by orders of the commission relative thereto, and may examine and test any meters and appliances for measurements under such reasonable rules and regulations as it may prescribe.

Source. 1913, 124:1. PL 245:5. RL 295:5.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 370 SERVICE EQUIPMENT OF PUBLIC UTILITIES

Section 370:7

370:7 At Consumer's Request. – Any consumer or user may have any such appliance tested by the commission. The commission may declare and establish reasonable fees to be paid for examining and testing such appliances on the request of consumers or users, the fee to be paid by the consumer or user at the time of his request; but, if the measuring appliance be found unreasonably defective or incorrect to the disadvantage of the consumer or user, the commission shall repay such fee to the consumer or user and collect the same from the public utility.

Source. 1913, 124:1. PL 245:7. RL 295:7.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Supervisory Power of Department of Transportation

Section 374:3-a

374:3-a Alternative Forms of Regulation; Incentive Regulation. – Upon petition of a regulated utility or upon its own initiative and after notice and hearing, the public utilities commission may approve alternative forms of regulation other than the traditional methods which are based upon cost of service, rate base and rate of return, provided that any such alternative results in just and reasonable rates and provides the utility the opportunity to realize a reasonable return on its investment.

Source. 1994, 193:2, eff. July 23, 1994.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Supervisory Power of Department of Transportation

Section 374:4

374:4 Duty to Keep Informed. – The commission shall have power, and it shall be its duty, to keep informed as to all public utilities in the state, their capitalization, franchises and the manner in which the lines and property controlled or operated by them are managed and operated, not only with respect to the safety, adequacy and accommodation offered by their service, but also with respect to their compliance with all provisions of law, orders of the commission and charter requirements.

Source. 1911, 164:5. PL 240:4. RL 289:4. 1951, 203:23, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Supervisory Power of Department of Transportation

Section 374:5

374:5 Additions and Improvements. – For the purpose of enabling the commission to perform its duty to keep informed as provided in RSA 374:4, every public utility, before making any addition, extension, or capital improvement to its fixed property in this state, except under emergency conditions, shall report to the commission the probable cost of such addition, extension, or capital improvement whenever the probable cost thereof exceeds a reasonable amount to be prescribed by general or special order of the commission. For this purpose, the commission may classify public utilities according to the amount of their respective fixed capital accounts, and prescribe a reasonable limitation for each such classification. In no case shall the minimum amount prescribed be less than 1/4 of one percent of such fixed capital account as of December 31 of the preceding year, or \$ 10,000, whichever is the smaller amount. Reports shall be filed in writing with the commission within such reasonable time as may be prescribed by the commission before starting actual construction on any addition, extension, or improvement. The commission shall have discretion to exclude the cost of any such addition, extension, or capital improvement from the rate base of said utility where such written report thereof shall not have been filed in advance as herein provided.

Source. 1951, 203:24, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Accounts and Dividends

Section 374:13

374:13 Form of Accounts and Records. – When the commission has prescribed the form of accounts and records to be kept by public utilities of any class, each public utility of that class shall thereafter keep the accounts and records so prescribed accurately and honestly and in the manner prescribed; and it shall be unlawful for it to keep any other accounts or records covering the matters included in the accounts and records prescribed, except those which it may be required to keep by the authority of the United States or of any other state.

Source. 1913, 98:1. PL 240:12. RL 289:12. 1951, 203:30, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Reports, Etc.

Section 374:15

374:15 Filing. – Every public utility shall file with the commission reports at such times, verified by oath in such manner, and setting forth such statistics and facts, as may be required by the commission.

Source. 1911, 164:8. PL 240:14. RL 289:14. 1951, 203:32, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Investigation of Accidents

Section 374:37

374:37 By Commission. – The commission shall investigate the causes of all accidents in connection with the operation of public utilities in the state, which, in the opinion of the commission, ought to be investigated.

Source. 1911, 164:15. 1913, 145:16. PL 240:35. RL 289:35. 1951, 203:42. RSA 374:37. 1985, 402:20.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Investigation of Accidents

Section 374:38

374:38 Manner. – Any such investigation may be made by the full commission, or by a single commissioner, or by an agent of the commission, in such manner as the commission may determine.

Source. 1911, 164:15. 1913, 145:16. PL 240:36. RL 289:36.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 374 GENERAL REGULATIONS

Investigation of Accidents

Section 374:39

374:39 Reports. – Every public utility shall report to the commission accidents occurring in connection with the operation of its business wherein loss of life occurs or any person is injured, or of such a nature as to endanger the safety, health or property of its consumers or the public, as and whenever directed by such rules and regulations as the commission may prescribe.

Source. 1913, 145:16. PL 240:37. RL 289:37. 1951, 203:43, eff. Sept. 1, 1951.

TITLE XXXIV PUBLIC UTILITIES

CHAPTER 378 RATES AND CHARGES

Schedules, Etc., Generally

Section 378:3

378:3 Change. – Unless the commission otherwise orders, no change shall be made in any rate, fare, charge or price, which shall have been filed or published by a public utility in compliance with the requirements hereof, except after 30 days' notice to the commission and such notice to the public as the commission shall direct.

Source. 1911, 164:7. 1913, 145:7. PL 242:3. RL 292:3. 1951, 203:46 par. 3, eff. Sept. 1, 1951.