

ANNUAL REPORT
For Water Utilities
OF

Name Town of Bar Harbor

Address 93 Cottage Street, Bar Harbor, ME 04609

TO THE
PUBLIC UTILITIES COMMISSION
OF THE
STATE OF MAINE
FOR THE
YEAR ENDED DECEMBER 31, 2016

Signature of Person
responsible for report


Stanley W. Harmon

TITLE Treasurer

TELEPHONE 207-288-5096

E_MAIL treasurer@barharmoraine.gov

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

§ 1508-A - Administrative penalty

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record and save all electronic files. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. **The report must be completed and filed with the Commission using CMS by April 1 of the year following the date of report. Paper copies do not need to be filed.**
10. Water utilities with less than \$50,000 of annual operating revenues are not required to complete the shaded areas of the report form but must notify the Commission by letter that the revenues were less than \$50,000.

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EXECUTIVE SUMMARY

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State of Maine

County of Hancock



SS

I, the undersigned, Stanley W. Harmon Treasurer
(Name of owner or officer) (Title)

of Town of Bar Harbor
(Full Name of Respondent)

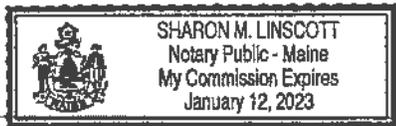
do make oath that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each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


(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 9th day of March 2017
(month, year)

Sharon M Linscott



THIS FORM SHOULD BE COMPLETED USING "/S/ NAME" in place of a hard copy signature.

Line Number	HISTORY OF RESPONDENT
1	
2	1. Exact name of Utility filing this report Town of Bar Harbor
3	
4	2. Location of main office 93 Cottage St., Bar Harbor, ME 04609
5	
6	3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of
7	partnership and names and addresses of partners.
8	Municipal Corporation
9	
10	
11	
12	
13	
14	4. Give date when the utility commenced to serve the public.
15	Approximately 1875
16	
17	5. If a corporation, give date of organization and government of state under which organized. If organized under legislative
18	charter, state year, chapter and all amendments.
19	SP 159 of the Maine Laws of 2001
20	
21	
22	
23	
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31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws
32	under which each was organized, and authority for consolidation or merger.
33	
34	Not Applicable
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44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.
45	
46	Bar Harbor Water Company, February 10, 1874; Chapter 449 of the Maine Laws of 1874
47	Entity purchased by Town of Bar Harbor Municipality on October 4, 2001; PUC Docket #2001-528
48	Bar Harbor Water Company corporate entity was dissolved in June, 2003
49	In July, 2003, the entity became a Division of the Town's Public Works Department
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.
51	
52	Not Applicable

Line Number	HISTORY OF RESPONDENT		
1			
2	9. State fully the territory you are authorized to serve. _____		
3			
4	Any area within the boundaries of the Town of Bar Harbor		
5			
6			
7			
8			
9			
10	10. Territory actually being served. _____		
11			
12	Serving the major part of the population base of the Town, consisting of the Town, including the		
13	territory located principally within the villages of Bar Harbor, Hull Cove and Salisbury Cove		
14			
15			
16			
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21			
22	11. State fully what business, if any, is being conducted other than that of a water utility. _____		
23			
24	None		
25			
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several		
27	classes of stock. _____		
28			
29	Not Applicable / Municipal Corporation		
30			
31			
32			
33			
34			
35	13. Give names, addresses and holdings of the ten largest stockholders.		
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>
	<i>Preferred shares held</i>		
36			
37	Not Applicable		
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Line Number	
1	1. Exact name of Utility <u>Town of Bar Harbor</u>
2	2. Name and address of person to whom correspondence concerning this report should be addressed
3	<u>Stanley Harmon, Treasurer</u>
4	<u>93 Cottage St., Bar Harbor, ME 04609</u>
5	
6	
7	3. Telephone <u>288-5096</u> 3a. E-mail address: <u>treasurer@barharbormaine.gov</u>
8	4. List below the address of where the utility's books and records are located
9	<u>Financial Records - 93 Cottage St., Bar Harbor, ME 04609</u>
10	<u>Operating Records - 50 Public Works Way, Bar Harbor, ME 04609</u>
11	
12	5. Telephone <u>207-288-5096</u>
13	6. List below any audit groups reviewing records and operations: <u>audit of fiscal year ending each June</u>
14	<u>James W. Wadman, CPA</u>
15	<u>P.O. Box 889</u>
16	<u>Ellsworth, ME 04605</u>
17	
18	7. Date of original organization of the utility <u>2/10/1874; Town purchased 10/4/2001</u>
19	8. List below the names, titles and telephone numbers of each:

OFFICERS

	<i>Name</i>	<i>Title</i>	<i>Number</i>
20	Cornell F. Knight	Town Manager	288-4098
21	Charles R. Reeves	Public Works Director	288-1026
22	Stanley W. Harmon	Treasurer	288-5096
23	Patricia A. Gray	Town Clerk	288-4098
24	Jeff Van Trump	Superintendent	288-3555
25	Ed Bearor, Rudman & Winchell	Town Attorney	947-4501
26	Lee Bragg, Bernstein Shur	Bond Attorney	623-1596
27			
28			

DIRECTORS

	<i>Name</i>	<i>Title</i>	<i>Number</i>
29	Mr. Paul Paradis	Council Chair	288-8995 H
30	Mr. Gary Friedmann	Council Vice Chair	288-5323 H
31	Mr. Matthew Hochman	Councilor	404-9380 C
32	Mr. Peter St. Germain	Councilor	266-4064 C
33	Ms. Anne Greenlee	Councilor	541-786-8077 C
34	Mr. Burt Barker	Councilor	288-4326 H
35	Mr. J. Clark Stivers	Councilor	288-9408 H
36			
37			

COMPANY PROFILE

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

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

A. On October 4, 2001, 100% of the Bar Harbor Water Company's stock was acquired by the Town of Bar Harbor. This action was approved by PUC Docket #2001-528. The corporation was subsequently dissolved on June, 25, 2003 and the utility since has operated as a division of the Town's Public Works Department but supported 100% by user fees. There is a history of the Water Company available to the public on the Town's web site at www.barharbormaine.gov. This extensive history was commissioned by the National Park Service and contains historical data and activity from 1873 to 2004.

B. The public services rendered are focused on delivering high quality water at the best possible pricing for the consumer as well as maintaining adequate public and private fire hydrant pressures throughout the system.

C. One of the primary goals are the savings realized by combining and coordinating the needed water main upgrades with other critical upgrades of the Town infrastructure (sewer main replacements, road reconstruction, sidewalk reconstruction, etc.). Another major goal is to continue to maintain the water utility's filtration waiver on its surface supply which saves the ratepayers considerable monies in cost avoidance if the capital costs of a new filtration plant were otherwise factored into the rate structure. The cooperative effort by the Water Division personnel along with Acadia National Park staff on the conservation land surrounding the surface supply all contribute to the protection of the utility's water resource. An emphasis on reducing water loss through locating leaks and replacing old pipes is ongoing, including a main and service replacement program that is funded on an annual basis. Through its smart meter technology staff is able to notify customers of possible leaks through readout anomalies.

D. There is one division of six employees who cross train and share duties; four are licensed operators. The Town also employs a general manager, a construction manager, a technology consultant and a fiscal manager to oversee those aspects of the operations and charges a "service" fee that reimburses the Town's taxpayers for such services. Included in the service fee is a finance component for the Town to perform the related banking, bonding, accounting, payable and reporting functions. 50% of the wages and benefits of the Water Superintendent are charged directly to the Town's Wastewater Division, as he is fully licensed for both operations.

E. The adopted Comprehensive Plan (June 2008) encourages growth in areas serviced by Town water. A primary goal of the Comp Plan is to support the expansion of the Town's water distribution system into designated growth areas to support planned compact development patterns. This also helps limit the strain on existing private well water resources. The Town has a commitment with the Maine DOT on a five mile Route #3 upgrade starting just outside the downtown area. This has started and will continue through 2017-2018 timeframe. The Town bonded \$1.7 million to fund upgrades to portions of its Route #3 water main to a larger size, add gate valves, moves water lines for improved maintenance access, increase pressures and possibly eliminate the small aging standpipe on Ireson Hill. The debt service for this bond is already included in the water rates, effective 1/1/16.

F. Gross capital investments in 2016 were \$136,714; primarily for a water main replacement on Atlantic Ave, Rte#3 engineering and for a new vehicle. The only Advance For Construction (\$165,000) on the books reached its 10 year mark and was closed into the Contribution in Aid of Constuction account. These monies were from the local hospital for a line extension in 2006. The Water Division creates an annual budget with a 5 year capital plan that is voted on by the elected officials. Charges from the Town for its Management Fees and Building Lease are approved annually by the voters at Town Meeting. Water rates were approved effective January 1, 2016, from PUC Docket#2015-00317, and the new revenues generated were to cover primarily additional debt service, higher depreciation as well as increased operating costs.

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1	The Town charges a management fee for management and fiscal services that is charged to A/C#634 on W-2; \$78,049. The fee is composed of salaries, benefits and administrative overhead costs. The fee covers time spent by the Town Manager, Public Works Director, Finance Director, Technology Administrator, as well as expenses, benefits and the time of the finance staff, office space, software and equipment. A formula for these fees and overhead based upon actual estimated past experience is adjusted annually by approval of the Town Council and the annual Town Meeting process. None of the personnel above receive any compensation or benefits directly from any Water Division revenues.		
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COMPENSATION OF DIRECTORS/TRUSTEES

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

Line Number	Name	Title	Number of Meetings Attended	Officer's Salary (\$)
23				
24	Not Applicable			
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AFFILIATION OF OFFICERS AND DIRECTORS

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

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
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3	Not Applicable			
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**FINANCIAL
SECTION**

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	9,696,905	9,765,133
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	2,471,114	2,433,250
5					
6		Net Plant		7,225,791	7,331,883
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	1,507,661	1,577,785
8		Other Plant Adj. (Specify)			
9					
10					
11		Total Net Utility Plant		8,733,452	8,909,668
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	0
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	0
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	0
24					
25		Total Other Property & Investments		0	0
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		124,761	387,043
30	132	Special Deposits	F-8	0	
31	134	Working Funds			
32	135	Temporary Cash Investments		2,316,324	1,802,921
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-10	7,397	2,346
34					
35	145	Accounts Receivable from Associated Companies	F-11	0	
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	193,046	143,121
38	162	Prepayments	F-13	7,336	8,080
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	0	
41					
42		Total Current and Accrued Assets		2,648,864	2,343,511
43					
44	181-190	DEFERRED DEBITS	F-13	62,771	40,144
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		11,445,087	11,293,323

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		EQUITY CAPITAL			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings			
8	215	Unappropriated Retained Earnings	F-5	4,097,635	3,399,615
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		4,097,635	3,399,615
12		LONG-TERM DEBT			
13	221	Bonds	F-17	6,625,312	7,187,507
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		6,625,312	7,187,507
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		36,929	43,517
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	698	13,924
21	234	Notes Payable to Associated Companies	F-15	0	
22	235	Customer Deposits			
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	30,001	34,832
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	22,178	26,336
29		Total Current and Accrued Liabilities		89,806	118,609
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14	100,256	100,256
32	252	Advances for Construction	F-20	0	165,000
33	253	Other Deferred Credits-Pension OPED		191,948	121,196
34	255	Accumulated Deferred Investment Tax Credits			
35		Total Deferred Credits		292,204	386,452
36	261-265	OPERATING RESERVES	F-21	6,282	0
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	577,196	410,699
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	243,348	209,559
40		Total Net C.I.A.C	F-21	333,848	201,140
41		ACCUMULATED DEFERRED INCOME TAXES			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		Total Accumulated Deferred Income Taxes		0	0
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		11,445,087	11,293,323

NOTES TO THE BALANCE SHEET

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

Acct #114-115 - Original acquisition costs for the purchase of the Water Company in 2001 totaled \$2,454,335. It is amortized over a period of 35 years, starting on 7/1/2003, following dissolution of the Company on June 25, 2003. This amortization schedule represented the average life of all the net depreciable assets on 7/1/2003. Annual amortization costs of \$70,124 were not to be included for rate making purposes, as stipulated in the 1/1/04 rate case Docket #2003-759. The acquisition cost represented the cost to acquire the Company over and above its book value, including assumption of debt obligations.

Acct #272 - Accumulated Amortization of Contributions In Aid of Construction (CIAC). The statements for 2015 include 12 months credit amortization of \$11,517, plus \$22,272 of catch up amortization for a \$165,000 Advance for Consturction that was transferred to the CIAC account in 2016. The \$11,517 is included in Acct#407 within the total depreciation expense amount of \$236,213 on Schedule F-4, Acct #403.. This amount, (-\$33,789) offsets the depreciation taken on those same depreciable assets as shown on Schedule F-4 in Acct #403. The purpose of this accounting is to remove from the rate base any assets paid for by outside contributions.

GAAP Reconciliatoin - New Contributions in Aid of Constuction (#271) are run through the income statement for reporting purposes on the annual fiscal year audit of June 30th of each year on the Nonutility Income line, but are shown as "increases" to the Contributions In Aid of Construction (CIAC) account on the PUC report as well as in the Town's internal reporting. The amount of CIAC for CY2016 is \$1497 and is shown in further detail on Schedule F-21. However, in 2016, \$165,000 was transferted from a normal asset to a contributed capital asset due to the 10 year expiration of a main extension. This entry reduced the liability in Deferred Credits and increased the Contributed Capital as shown in Schedule F-21.

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	2,174,559	1,771,047
3	401	Operating Expenses	W-2	994,901	986,442
4	403	Depreciation Expense	W-4	236,213	232,166
5	406	Amortization of Utility Plant Acquisition Adjustment		70,124	70,124
6	407	Amortization Expense-CLAC		-33,789	-10,357
7	408.1	Taxes Other Than Income	F-18	32,507	32,179
8	409.1	Income Taxes	F-18		
9	410.1	Deferred Federal Income Taxes	F-18		
10	411.1	Provision for Deferred Income Taxes-Credit	F-18		
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
12	412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expense	F-18		
13		Total Utility Operating Expenses		1,299,956	1,310,554
14		Utility Operating Income		874,603	460,493
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		676	144,538
17		Total Utility Operating Income		875,279	605,031
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		9,503	10,098
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		5,584	6,569
21					
22	419	Interest and Dividend Income		15,181	903
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses - OPED Pension		22,800	114,075
26		Total Other Income and Deductions		-3,700	-109,643
27		TAXES APPLICABLE TO OTHER INCOME			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income		0	0
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	172,836	142,390
37	428	Amortization of Debt Discount & Expense	F-14	723	778
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense		173,559	143,168
40		EXTRAORDINARY ITEMS			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		Total Extraordinary Items		0	0
45					
46		NET INCOME		698,020	352,220

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO.	(b)	AMOUNTS (c)			
	(a)					
1	215	Unappropriated Retained Earnings, 1/01/16 Beginning Balance				3,399,615
2						
3		Changes to account:				
4	439	Adjustments to Retained Earnings (requires Commission approval prior to use):				
5		Credits				
6						
7		Total Credits				0
8		Debits				
9						
10		Total Debits				0
11						
12	435	Balance Transferred from Income (Page F-4, line 46)				698,020
13						
14	436	Appropriation of Retained Earnings:				
15						
16						
17		Contractual Appropriation of Income (also defined as debt repayment -- if you have made principal payments on bonds this should be reflected here)				
18		Other				
19		Total Appropriation of Income				0
20						
21		Dividends Declared:				
22	437	Preferred Stock Dividends Declared				
23						
24	438	Common Stock Dividends Declared				
25						
26		Total Dividends Declared				0
27						
28	215	Unappropriated Retained Earnings, 12/31/16 Ending Balance				4,097,635
29						
30	214	Appropriated Retained Earnings 1/01/16 Beginning Balance				
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				
36						
37						
38	214	Appropriated Retained Earnings 12/31/16 Ending Balance				0
	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
39						
40	214.2	Sinking Fund Reserve				0
41	214.3	Funded Debt Retired thru Surplus				0
42	214.4	Other				0
43						0
44		Total	0	0	0	0
44						

UTILITY PLANTS (ACCOUNTS 101-105)					
Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	9,664,526		9,664,526
3	102	Utility Plant Leased to Others			0
4	103	Property Held for Future Use			0
5	104	Utility Plant Purchased or Sold			0
6	105	Construction Work in Progress	32,379		32,379
7					
8		Total Utility Plant	9,696,905	0	9,696,905

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114-115)

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

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
9	Acquisition Adjustment (114):			
10				
11	Stock purchase - 2781 @ \$873 = \$2,400,003	2,454,334		2,454,334
12	All other costs & adjustments = \$ 54,331			
13				
14				
15				
16	Total Plant Acquisition Adjustments	2,454,334	0	2,454,334
17				
18	Accumulated Amortization (115):			
19				
20	Amortize over 35 years from date of liquidation of the Bar Harbor Water Co. corporate entity on 6/25/03 (avg. life of all assets) - Beg. Bal. 1/1/16	876,549		876,549
21				
22	Plus: 2016 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	946,673	0	946,673
26				
27	Net Acquisition Adjustments	1,507,661	0	1,507,661

ACCUMULATED DEPRECIATION (ACCOUNT 108)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	2,433,250		2,433,250
2	Credit during year:			
3	Accruals charged to Account 108	236,213		236,213
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	236,213	0	236,213
10				
11	Debits during year:			
12	Book cost of plant retired	198,349		198,349
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	198,349	0	198,349
17				
18	BALANCE END OF YEAR	2,471,114	0	2,471,114

ACCUMULATED AMORTIZATION (ACCOUNT 110)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	BALANCE FIRST OF YEAR			0
20	Credits during year:			
21	Accruals charged to Account 110	Not Applicable		
22	Other credits (specify)			0
23				0
24				0
25	Total credits	0	0	0
26				
27	Debits during year:			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	Total debits	0	0	0
32				
33	BALANCE END OF YEAR	0	0	0

NONUTILITY PROPERTY (Account 121)

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

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

SPECIAL DEPOSITS (ACCOUNT 132)

Report hereunder all special deposits carried in Account 132.

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):	
17		
18		
19		
20		
21		
22		
23	Total Special Deposits	0

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

OTHER SPECIAL FUNDS (Acct. 127)

Line Number	Purpose of Fund (a)	Name of Securities in Fund (b)	Trustee of Fund (c)	(d)	Balance in fund beginning of period (e)	Additions to Fund during Period		Withdrawals from fund (h)	Balance in fund at close of year (i)
						Cash Appropriation Fund (f)	Income from Investment of Fund (g)		
1	Sinking Funds								0
2									0
3		None							0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

F-9a

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

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

Line Number	Description (a)	TOTAL (b)
1	ACCOUNTS RECEIVABLE:	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water	12,200
5	Other	1,197
6		
7	Total Customer Accounts Receivable	13,397
8		
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	NOTES RECEIVABLE (Acct. 144):	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	13,397
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	5,100
31	Add: Provision for uncollectibles for current year	900
32	Collections of accounts previously written off	
33	Utility accounts	
34	Others	
35		
36	Total Additions	900
37	Deduct accounts written off during year:	
38	Utility Accounts	
39	Other	
40		
41		
42	Total accounts written off	0
43		
44	Balance end of year	6,000
45		
46	Total Accounts and Notes Receivable - Net	7,397

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	193,046		193,046
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	193,046	0	193,046

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15	None	
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	0

PREPAYMENTS (Acct. 162)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance			
2	Prepaid Rents			0
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify): State Assessments & Assoc. Dues	6,519		6,519
6	Health Insurance	817		817
7				0
8				
9	Total Prepayments	7,336	0	7,336

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)					
Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				3,885
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Deferred Pension Outflows (GASB #74)				55,073
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				58,958

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1	GO SRF Bond	15,179	2002	2022	4,535		722	3,813
2	Duckbrook Tank							
3	2/15/2002							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	15,179			4,535	0	722	3,813

UNAMORTIZED PREMIUM ON DEBT (Acct. 251)

Line Number	Name of Debt to which premium relates (a)	Total premium to close of year (b)	Amortization Period		Balance in account at beginning of year (e)	Credits to account during year (f)	Premium extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2	Rte#3 2015 Bond				100,256			100,256
3	(premium to be used							0
4	for construction or							0
5	interest costs)							0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			100,256	0	0	100,256

EXTRAORDINARY PROPERTY LOSSES (Acct. 182)

Report each item separately.

Line Number	DESCRIPTION (a)	TOTAL (b)
31	Extraordinary Property Losses (Acct. 182):	
32	None	
33		
34		
35		
36	Total Extraordinary Property Losses	0

NOTES PAYABLE (Accts. 232 and 234)

OTHER SPECIAL FUNDS (Acct. 127)

Line Number	(a)	Nominal Date of Issue (b)	Date of Maturity (c)	INTEREST		Principle Amount per Balance Sheet (f)
				Rate (d)	Frequency of Payment (e)	
1	Account 232-Notes Payable					
2						
3		None				
4						
5						
6						
7						
8						
9	Totals Account 232					0
10	Account 234-Notes Payable to					
11	Associated Companies					
12						
13		None				
14						
15						
16						
17						
18						
19	Totals Account 234					0

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (Acct. 233)

Report each account payable separately.

Line Number	Description (a)	Total (b)
20		
21	Temprary payable to Town of Bar Harbor - General Fund	698
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	698

CAPITAL STOCK (Acct. 201 & 204)

A.-With Par Value

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

Line No.	Class of Stock (a)	No. of shares specified in Articles of Incorporation (b)	Par value per share (c)	Authorized by P.U.C.		Par value issued actually outstanding at close of year (f)	Cash received as consideration for issue (g)	Cash value of other property acquired or services received as consideration for issue (h)	Amount nominally outstanding at close of year (i)
				No. of shares (d)	Par value (e)				
1									
2	Common								
3		Not Applicable							
4									
5	Total Common								0
6	Preferred								
7									
8									
9	Total Preferred								0
10	Receipts outstanding								
11	for installments paid								
12	Total								0

B.-Without Par Value

Line No.	Class of Stock (j)	No. of Shares specified in Articles of Incorporation (k)	No. of shares authorized by P.U.C. (l)	Stock Actually Outstanding		Cash Value of other property acquired or services received as consideration for issue (o)	No. of shares nominally outstanding at close of year (p)
				Shares (m)	Cash consideration (n)		
13							
14	Common						
15							
16		Not Applicable					
17							
18							
19	Preferred						
20							
21							
22							
23							
24	Receipts outstanding						
25	for installments paid						
26	Total						

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

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

Line No.	Name and Description of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property acquired or services received as consideration for issue (g)	Interest		
								Rate percent (h)	Due Date (i)	Interest charged to income during year (j)
1	Bonds									
2	GO Bond SRF									
3	Duckbrook Tank Loan	February-02	October-21	750,000	223,930	750,000	0	2.67%	April & Oct 1st	7,716
4										
5	GO Bond									
6	Main Replacements	May-10	May-30	600,000	420,000	600,000	0	2.0% - 4.0%	May & Nov 1st	14,725
7										
8	GO Bond									
9	BHWC Acq. Refinancing									
10	& Main Replacements	September-11	December-31	3,739,000	2,194,486	3,739,000	0	2.0% - 3.5%	June & Dec 1st	62,039
11										
12	GO Bond SRF									
13	Duckbrook Pump Station									
14	& Treatment Plant	October-12	October-32	2,679,150	2,171,896	2,679,150	0	1.50%	Oct & April 1st	30,017
15										
16	GO Bond									
17	Rte#3 Water Mains	September-15	October-35	1,700,000	1,615,000	1,700,000	0	2.0% - 5.0%	Oct & April 1st	58,339
18										
19										
20										
21										
22	Notes									
23										
24										
25					6,625,312					
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total									172,836

ACCRUED TAXES (Acct. 236)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year	0		0
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	10,633		10,633
5	Property Taxes			0
6	Payroll Taxes	21,874		21,874
7	Other Taxes & Licenses			0
8	Federal Income Taxes			0
9	State Income Taxes			0
10	Deferred F.I.T			0
11	Deferred S.I.T			0
12	Deferred Income Taxes - Credit			0
13	ITC Deferred To Future Periods			0
14	ITC Restored To Operating Income			0
15	Taxes Applicable to Other Income			0
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18				
19	Total Taxes Accrued	32,507	0	32,507
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	10,633		10,633
23	Property Taxes			0
24	Payroll Taxes	21,874		21,874
25	Other Taxes & Licenses			0
26	Federal Income Taxes			0
27	State Income Taxes			0
28	Deferred F.I.T			0
29	Deferred S.I.T			0
30	Deferred Income Taxes - Credit			0
31	ITC Deferred To Future Periods			0
32	ITC Restored To Operating Income			0
33	Taxes Applicable to Other Income			0
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36				
37	Total Taxes Paid	32,507	0	32,507
38				
39	Balance End of Year	0	0	0

ACCRUED INTEREST (Acct. 237)						
Line Number	(a)	Balance at Beginning of Year (b)	INTEREST Accrued during Year		Interest Paid During Year (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:					
4	2/15/02 GO SRF	1,469	427	7,716	7,944	1,241
5	5/1/10 GO	2,535	427	14,725	14,850	2,410
6	9/15/11 GO	5,220	427	62,039	62,509	4,750
7	10/1/12 GO SRF	6,028	427	30,017	30,344	5,701
8	9/10/15 GO	19,580	427	58,339	62,020	15,899
9	Total Account No. 237.1	34,832		172,836	177,667	30,001
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	34,832		172,836	177,667	30,001
REGULATORY COMMISSION EXPENSE--NORMALIZATION OF RATE CASE EXPENSE (Accts. 666 and 667)						
Line Number	Description of Case (Docket No.) (a)	Expense Incurred During Year (b)	Amount Transferred to Acct. No. 186.6 (c)	Charged Off During Year		
				Acct. (d)	Amount (e)	
22						
23	Docket 2015-317; effective 1/1/16					
24	amortize 1/1/16 - 12/31/17 (2 years)			666	3,886	
25						
26						
27						
28						
29						
30						
31						
32	Total	0	0		3,886	

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3	241.1 Accrued Wages Workd	11,683
4	241.2 Accrued Vacation wages	10,495
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	22,178

ADVANCES FOR CONSTRUCTION (Acct. 252)

Line Number	Name of Payor (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Birch Bay Retirement Village	165,000		165,000		0
2	Crooked Road Main Extension					
3						
4	(refundable 10 year contract from					
5	7/14/2006 - expired 7/15/2016					
6						
7	Expires to CIAC (#271) & amortize					
8	over remaining years - 64 years					
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Total	165,000		165,000	0	0

OPERATING RESERVES (Acct. 261-265)

Line Number	Describe hereunder the several reserves carried in this account submitting balances in each reserve. (a)	Credit Balance at Start of Year (b)	Additions (c)	Withdrawals (d)	Credit Balance at close of year (e)
1	Acct. 261-Property Insurance Reserve				0
2	Acct. 262-Injuries & Damages Reserve				0
3	Acct. 263-Pension Benefits Net Liability				124,908
4	Acct. 265-Miscellaneous Operating Reserves				0
5	Other				0
6		None			
7					
8					
9					
10	Total	0	0	0	124,908

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	410,699
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	
4	Transfer from Advances For Construction (see F-20)	165,000
5	New services	1,497
6	Total Credits	166,497
7	Deduct refunds during year	
8	Balance end of year	577,196
9	Less Accumulated Amortization	243,348
10		
11	Net CIAC	333,848

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

Line Number	Description of Charge	Number of Connections	Water
12			
13	Services	4	1,497
14	Transfer from Advances for Construction		165,000
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		166,497

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

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

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

Line Number	(a)	Ref. (b)	Amount (c)
1	Net income for the year		
2	Reconciling items for the year:		
3	Taxable income not reported on books:		
4			
5			
6	Not Applicable		
7			
8			
9			
10	Deductions recorded on books not deducted for return:		
11			
12			
13			
14			
15			
16			
17	Income recorded on books not included in return:		
18			
19			
20			
21			
22			
23			
24	Deduction on return not charged against book income:		
25			
26			
27			
28			
29			
30			
31	Federal tax net income		
32			
33	Computation of tax:		

**WATER OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
1	301	Organization	3,593			3,593
2	302	Franchises				0
3	303	Land and Land Rights	133,183			133,183
4	304	Structures and Improvements	1,791,966			1,791,966
5	305	Collecting and Impounding Reservoirs	21,831			21,831
6	306	Lake, River and Other Intakes	129,361			129,361
7	307	Wells and Springs				0
8	308	Infiltration Galleries and Tunnels				0
9	309	Supply Mains				0
10	310	Power Generation Equipment	74,000			74,000
11	311	Pumping Equipment	310,422		5,242	305,180
12	320	Water Treatment Equipment	682,570	13,141	131,547	564,164
13	330	Distribution Reservoirs and Standpipes	854,676			854,676
14	331	Transmission and Distribution Mains	3,888,996	43,799		3,932,795
15	333	Services	759,846	9,855	1,066	768,635
16	334	Meters and Meter Installations	314,105		8,623	305,482
17	335	Hydrants	270,761	4,349	195	274,915
18	339	Other Plant and Miscellaneous Equipment				0
19	340	Office Furniture and Equipment	19,930		800	19,130
20	341	Transportation	266,450	39,930	26,363	280,017
21	342	Stores Equipment				0
22	343	Tools, Shop and Garage Equipment	40,317		4,321	35,996
23	344	Laboratory Equipment				0
24	345	Power Operated Equipment				0
25	346	Communication Equipment	111,616	8,514	23,203	96,927
26	347	Miscellaneous Equipment	65,812	6,863		72,675
27	348	Other Tangible Plant				
28						
29		Total Water Plant	9,739,435	126,451	201,360	9,664,526

WATER OPERATING REVENUES (Acct. 400)

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

Line No.	ACCT NO.	Account Name	Operating Revenues		Thousand Gallons Sold*		Number of Customers for Year
			Amount for Year	Increase or decrease from preceding year	Amount for year	Increase or decrease from preceding year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen. Customers					
4							
5							
6							
7							
8	460	Total	0	0	0	0	0
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	565,386	96,154	58,242	2,481	1,247
11	461.2	Commercial	656,301	155,731	121,831	10,212	438
12	461.3	Industrial - Jax Lab	156,378	17,042	57,027	-3,601	45
13	461.4	Public Authorities	71,267	12,168	13,419	969	49
14		Total	1,449,332	281,095	250,519	10,061	1,779
15	462.1	Public Fire-Protection Service	585,604	105,136			1
16	462.2	Private Fire-Protection Service	126,445	16,734			88
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	3,161,381	402,965	250,519	10,061	1,868
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	13,178	547			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	13,178	547	0	0	0
28		Total Operating Revenues	\$ 2,174,559	\$ 403,512	250,519	10,061	1,868

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

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WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

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

Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$2,174,559	
2	Total Sales for Resale - Account 444 (from W-3 line 18, Column c)	\$0	
3	Net Subject to Assessment (Line 1 minus Line 2)		\$2,174,559

BASIS FOR WATER DEPRECIATION CHARGES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	Total Investment (c)	Depreciation Base (d)	Depreciation Rate (e)	Annual Depreciation (f)
1	304	Structures and Improvements	1,791,966	1,785,034	20-40 yrs	41,136
2	305	Collecting and Impounding Reservoirs	21,831	21,312	75 yrs	148
3	306	Lake, River and Other Intakes	129,361	129,361	67 yrs	1,941
4	307	Wells and Springs				
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment	74,000	74,000	20 yrs	1,300
8	311	Pumping Equipment	305,180	298,238	20-25 yrs	14,790
9	320	Water Treatment Equipment	564,164	564,164	12-20 yrs	31,554
10	330	Distribution Reservoirs and Standpipes	854,676	759,472	50 yrs	17,093
11	331	Transmission and Distribution Mains	3,932,795	3,932,795	40-76 yrs	54,812
12	333	Services	768,635	696,690	33-40 yrs	18,018
13	334	Meters and Meter Installations	305,482	237,983	expense	9,133
14	335	Hydrants	274,915	262,073	50 yrs	4,997
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	19,130	16,886	6-20 yrs	2,309
17	341	Transportation Equipment	280,016	177,246	5-12 yrs	25,764
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	35,996	5,238	10 yrs	577
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	96,927	96,927	10-20 yrs	9,328
23	347	Miscellaneous Equipment	72,676	46,779	10-20 yrs	3,313
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	9,527,750	9,104,198	0	236,213
				96%		

EMPLOYEES AND COMPENSATION

Line Number	NATURE OF OCCUPATION (a)	Number of Employees Dec 31 (b)	Total Compensation for year (c)	Water Dept. (d)	Other Depts. (e)
1	Superintendents **	1	41,652	41,652	
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees with overtime	4	205,081	205,081	
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees	1	42,848	42,848	
19					
20	General Office Employees				
21	Accounting Dept				
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28					
29	General Officers				
30					
31	Total Officers and Employees	6	289,581	289,581	0

Where compensation is apportioned by companies operating two or more utilities or departments, describe the basis of apportionment. Indicate what departments are covered by returns in column (e).

** The Superintendent salary is shared 50% with the Wastewater Division - The \$ reflects 1/2

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	1,247	1	1,248
2	Commercial	438	78	516
3	Industrial	45	2	47
4	Governmental	49	8	57
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,779	89	1,868

SOURCE OF SURFACE WATER SUPPLY

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gallons		Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year	
			Above Intake (c1)	Usable Storage (c2)		Average Daily in Thousand Gal. (e)	Maximum Daily in Thousand Gal. (f)
1							
2	Eagle Lake, Bar Harbor	3.6	2,841,220	2,130,920	250,000	1,010	2,100
3		436 acres	226	176			
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

SOURCE OF GROUNDWATER SUPPLY						
Line Number	Description of Source (a)	Open or Covered	Depth* (b)	Diameter (c)	Yield in Thousand Gallons per day (d)	Pumping Method** (e)
1	Springs				None	
2						
3						
4						
5						
6	Shallow Wells (100 feet or less)				None	
7						
8						
9						
10						
11						
12	Deep Wells (over 100 feet, specify if artesian)				None	
13						
14						
15						
16						
17						
18	Infiltration Galleries/collecting walls/other (specify)				None	
19						
20						
21						
22						
23						

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

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

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

Line Number	Name or Location (city, village or town) (a)	Classification (earth, steel, concrete, etc.) (b)	Open or Covered (c)	Capacity in thousand gallons (d)	Maximum Number of Day's Supply (e)	Service Zone Supplied (f)
1	Salisbury Cove, Bar Harbor-1928 (Inactive)	Riveted Steel	Covered	50	1	Salisbury Cove
2	Duckbrook, Bar Harbor-1936	Riveted Steel	Covered	528	1	100% coverage
3	Jackson Lab, Bar Harbor-1968	Welded Steel	Covered	500	1	100% coverage
4	Duckbrook, Bar Harbor-2001	Concrete	Covered	500	0.5	100% coverage
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

WATER TREATMENT

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

Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1			1964					lime, CO2	2013
2	Eagle Lake (surface supply)	x	x			waiver		x	x
3								(ph corrosion control)	(Stage 2 Disinfection By-Products Rule)
4									
5									
6									
7									
8									
9									
10									
11									
12									

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

Explain any important items included in column (f)

Line Number	Kind of Pipe (Galvanized, Cast Iron, Ductile, etc) (a)	Diameter in inches (b)	In Use First of Year (c)	Added During Year (d)	Retirements during Yr (e)	Adjustments Dr. (or Cr.) during Yr (f)	In Use End of Year (g)
1	Transmission	24	1,280				1,280
2		20	9,770				9,770
3		16	8,230				8,230
4		14	2,660				2,660
5		12	5,819				5,819
6							
7							
8							
9	Total Transmission		27,759	0	0	0	27,759
10	Distribution	1.5	932				932
11		2	23,619				23,619
12		2.5	450				450
13		3	16,338				16,338
14		4	11,837				11,837
15		6	40,917	250	250		40,917
16		8	36,135				36,135
17		10	17,541				17,541
18		12	8,352				8,352
19							
20							
21							
22							
23	Total Distribution		156,121	250	250	156,121	156,121

FIRE HYDRANTS

1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection
2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes.

Line Number	Location (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Town Owned (d)	Not Co. Owned (e)			Town Owned (h)	Not Co. Owned (i)
1	Public Hydrants	6	6	109		1	1	109	
2	Private Hydrants	6	6		25				25
3									
4	Sprinklers	1			2				2
5		1.5			13				13
6		2			19				19
7		3		1	3			1	3
8		4			14	1			15
9		6		3	62			3	62
10		8			2				2
11									
12									
	Total Sprinklers			4	115	1		4	116

SERVICE PIPES

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

Line Number	Diameter, in. (a)	Number at Beginning of Year (b)	Added During Year (c)	Retired During Year (d)	Number at End of Year		
					Total (e)	Active (f)	Inactive (g)
1	Owned by Respondent						
2	3/4"	1173	2	4	1171	1165	6
3	1"	482	7		489	484	5
4	1.5"	62			62	61	1
5	2"	99	1		100	98	2
6	3"	3			3	3	
7	4"	38			38	37	1
8	6"	10			10	9	1
9							
10							
11							
12							
13							
14	Total	1867	10	4	1873	1857	16
15	Owned by Consumers					Est	Est
16							
17							
18							
19							
20	Total						

CONSUMER'S METERS

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

Line Number	Size, in. (a)	Number of Meters in Service				Number in Stock at End of Year (f)	Number Purchased During Year (g)	Number Condemned or Sold during Year (h)
		Beginning Year (b)	Installed During Year (c)	Removed During Year (d)	End of Year (e)			
1	Owned by Respondent							
2	5/8"	1264	107	104	1267	177	180	104
3	3/4"	278	17	17	278	21	48	17
4	1"	134	19	19	134	23	32	19
5	1.5"	47	6	6	47		7	6
6	2"	51	8	8	51		4	8
7	3"	18			18	1	1	
8	4"	5			5			
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1799	157	154	1802	222	272	154
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

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

Line Number	Month (a)	Thousand Gallons Delivered to Mains				
		Purchased (b)	Groundwater		Surface Water	
			By Pumping (c)	By Gravity (d)	By Pumping (e)	By Gravity (f)
1	January				17,702	
2	February				16,375	
3	March				20,454	
4	April				24,215	
5	May				30,731	
6	June				42,271	
7	July				52,757	
8	August				53,753	
9	September				43,384	
10	October				33,571	
11	November				18,690	
12	December				17,321	
13	Totals	0	0	0	371,224	
14						
15	Total PRODUCTION WATER					
16	371,224					
17	Total REVENUE WATER (Page W-3, line 20, col. e) or					
18	250,519					
19	Balance as NON-REVENUE WATER					
20	State Percentage: 32.52%					
21	120,705					
22	Description and estimated consumption of Non-Revenue Water					
23	Utility Usage-at source/treatment plants					
24	5,300					
25	Utility Usage-flushing hydrants					
26	Number flushed: 250					
27	8,000					
28	Utility Usage-bleeders					
29	Number in use: 4 Winter, 1 Annual					
30	11,000					
31	Utility Usage-meter bench					
32	Number meters tested:					
33						
34	Utility Usage-other purposes (specify):					
35	Summer mains - filling and flushing					
36	5,000					
37						
38	Fire Protection					
39	Number of hydrant-using fires: 4					
40	250					
41	Main Breaks					
42	Number of breaks: 11					
43	39,263					
44	Service Line losses before meters					
45	Number of cases: 3					
46	8,052					
47	Other Non-Revenue uses/losses (specify):					
48						
49						
50						
51	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					
52	76,865					
53	Unaccounted for Non-Revenue Water					
54	43,840					
55	Unaccounted for Non-Revenue Water (State Percentage)					
56	11.8%					
57						
58						
59						
60						
61	System DEMAND Data					
62	Quantity (mgd) Date					
63	Average Daily Demand: 1.01					
64	Maximum Day Demand: 2.1 8/9/2016					
65	Peak Hour Demand: 3.15 7/22/2016					

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

Note: Intermittant pump to Town during July, August and September to maintain pressure

Prior years-line 37 Unaccounted for Water: (000) gallons

CY2015 - 35,906 or 10.4%

CY2014 - 43,158 or 12.6%

CY2013 - 45,966 or 13.3%

CY2012 - 51,336 or 14.7%

**SYSTEM INFRASTRUCTURE ASSESSMENT
SECTION**

INFRASTRUTURE SURCHARGE REVENUE SUMMARY

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

Line No.	Rate Class (a)	Amount Collected from Surcharge (b)	Expected Surcharge Collection (c)	\$ Difference (d)	% Difference (if difference exceeds 20%, provide explanation below) (e)
1					
2	Public Fire Protection			0	#DIV/0!
3	Private Fire Protection		Not Applicable		#VALUE!
4	Residential			0	#DIV/0!
5	Commercial			0	#DIV/0!
6	Industrial			0	#DIV/0!
7	Public Authorities			0	#DIV/0!
8	Other			0	#DIV/0!
9	Total	0	0	0	#DIV/0!
10					
11	Explanation of Differences Greater than 20%				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

C-W

Capital Reserve Account Summary

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

Line No.	Beginning Balance (a)	Additions to Account (b)	Deduction from Account (c)	Ending Balance (g)
1				
2				
3				
4		None		
5				

Detail of Deductions from Account

	Project Description (should match description in SIA filed with the Commission)	Amount Spent from Reserve Account
1		
2	None	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total (Must equal total deductions from above)	

SYSTEM INFRASTRUCTURE ASSESSEMENT REPORT - UPDATE

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

Line No.	Project Name (a)	Total Cost from Previous Year (b)	% Complete (c)	Actual Cost (d)	Cost Index (most recent update) (e)	Percent Increase/Decrease (f)	Revised Cost to Complete (g)	Revised Total Cost (h)	Number of Customers for Year (i)
1									
2									
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