

**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, 2018**

Signature of Person  
responsible for report

  
Stanley W Harmon

TITLE

Treasurer

TELEPHONE

207-288-5096

E\_MAIL

treasurer@barharbormaine.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. Utilities must use the most up to date form. This version should be used for 2018 information and the Original Excel filed should be uploaded.**
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)

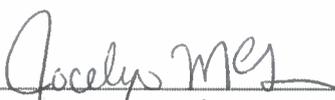
of Town of Bar Harbor  
(Full Name of Respondent)

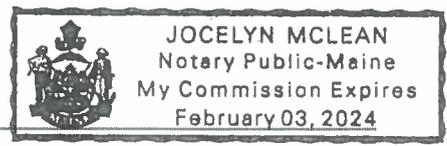
do make oath that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said Company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said Company in respect to each 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 25<sup>th</sup> day of March, 2019  
(month, year)

  
Jocelyn McLean



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

Line Number	<b>HISTORY OF RESPONDENT</b>
1	
2	1. Exact name of Utility filing this report <span style="float: right;">Town of Bar Harbor</span>
3	
4	2. Location of main office <span style="float: right;">93 Cottage Street, Bar Harbor, ME 04609</span>
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	
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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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43	
44	7. If a reorganized company, give name of original corporation, and date, authority, and cause of re-organization.
45	Bar Harbor Water Company, February 10, 1874; Chapter 449 of the Maine Laws of 1874
46	Entity purchased by the Town municipality on October 4, 2001; PUC Docket #2001-528
47	Bar Harbor Water Company corporate entity was dissolved in June, 2003
48	In July 2003, the utility became a Division of the Town's Public Works Department
49	
50	8. If in hands of receiver, give name of reciever date of appointment, and court having jurisdiction.
51	
52	Not Applicable

Line Number	<b>HISTORY OF RESPONDENT</b>			
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			
13	the territory located principally within the villages of Bar Harbor, Hulls Cover and Salisbury Cove			
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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				
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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>
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37	Not Applicable			
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Line Number	
1	1. Exact name of Utility <b>Town of Bar Harbor Water Division</b>
2	2. Name and address of person to whom correspondence concerning this report should be addressed
3	<b>Stanley Harmon, Treasurer</b>
4	<b>93 Cottage St., Bar Harbor, ME 04609</b>
5	
6	
7	3. Telephone <b>288-5096</b> 3a. E-mail address: <b>treasurer@barharbormaine.gov</b>
8	4. List below the address of where the utility's books and records are located
9	<b>Financial Records - 93 Cottage St., Bar Harbor, ME 04609</b>
10	<b>Operational Records - 50 Public Works Way, Bar Harbor, ME 04609</b>
11	
12	5. Telephone <b>Oeprations / Supt. - 288-3555</b>
13	6. List below any audit groups reviewing records and operations:
14	<b>James W Wadman, CPA</b>
15	<b>P.O. Box 889</b>
16	<b>Ellsworth, ME 04605</b>
17	
18	7. Date of original organization of the utility <b>2/10/1874; Town purchased 10/4/2001</b>
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	Sharon Linscott	Town Clerk	288-4098
24	Jeff Van Trump	Superintendent	288-3555
25	Ed Bearor, Rudman & Winchell	Town Attorney	947-4501
26	Lee Bragg, Berstein Shur	Bond Attorney	623-1596
27			
28			

**DIRECTORS**

	<i>Name</i>	<i>Title</i>	<i>Number</i>
29	Gary Friedmann	Council Chair	460-7362 C
30	Matthew Hochman	Council Vice Chair	404-9380 C
31	Paul Paradis	Councilor	288-8995 H
32	Erin E. Cough	Councilor	288-5250 H
33	Judie Noonan	Councilor	266-4997 C
34	Stephen Coston	Councilor	288-9458 H
35	Joe Minutolo	Councilor	288-3886 W
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 was approved by PUC Docket #2001-528. The corporation was subsequently dissolved on June 25, 2003 and the utility has since 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](http://www.barharbormaine.gov). This extensive history was commissioned by the National Park Service which owns the surrounding watershed 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 construction, 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 replacing old pipes is ongoing and involves a capital replacement program that is reviewed and funded on an annual basis. Through its smart meter technology staff is able to notify customers of possible leaks through daily readout anomalies.

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

E. The Comprehensive Plan (June 2008) encourages growth in areas served 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 is completing a commitment with Maine DOT on upgrading Route #3 starting just outside the downtown area. The Town bonded \$1.7 million to fund main upgrades on this portion of Route#3 and still anticipates eliminating the small aging standpipe on Ireson Hill along Rte #3 in 2019. Debt service cost of the bond is already included in the current water rates.

F. Gross capital investments in 2018 were \$1,130,683, primarily for the last of the mains replaced during the MDOT Rte#3 project. The investment was funded by the remaining 2015 bond proceeds. The last rate case was effective 1/1/16 on PUC Docet# 2015-00317.

**COMPENSATION OF OFFICERS**

Line Number	Name	Title	Officer's Salary (\$)
1	The Town charges a maagement fee for management and fiscal services that is charged to A/C#634 on W-2.  The fee is composed of salaries, benefits and administrative overhead costs.  The fee covers time spent by the Town Managaer, 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 formular for these fees and apporioned overhead based upon past expereince is adjusted annually following approval by the Town Council and the annual Town Meeting process.  None of the personnel above receive any compensatoin 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	Not Applicable			
24				
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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		<b>UTILITY PLANT</b>			
2					
3	101-105	Utility Plant	F-6	11,668,567	10,610,850
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	2,868,477	2,706,531
5					
6		Net Plant		8,800,090	7,904,319
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	1,367,413	1,437,537
8		Other Plant Adj. (Specify)			
9					
10					
11		<b>Total Net Utility Plant</b>		10,167,503	9,341,856
12					
13		<b>OTHER PROPERTY AND INVESTMENTS</b>			
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		<b>Total Other Property &amp; Investments</b>		0	0
26					
27		<b>CURRENT AND ACCRUED ASSETS</b>			
28					
29	131	Cash		234,662	30,977
30	132	Special Deposits	F-8	0	
31	134	Working Funds		1,035,761	779,532
32	135	Temporary Cash Investments - Rte #3 Bond			1,200,000
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-10	34,820	11,557
34					
35	145	Accounts Receivable from Associated Companies	F-11	7,346	
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	199,063	204,817
38	162	Prepayments	F-13	9,759	7,483
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	0	
41					
42		<b>Total Current and Accrued Assets</b>		1,521,411	2,234,366
43					
44	181-190	<b>DEFERRED DEBITS</b>	F-13	93,953	124,529
45			& F-14		
46		<b>TOTAL ASSETS AND OTHER DEBITS</b>		11,782,867	11,700,751

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		<b>EQUITY CAPITAL</b>			
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	5,575,013	4,838,892
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		<b>Total Equity Capital</b>		5,575,013	4,838,892
12		<b>LONG-TERM DEBT</b>			
13	221	Bonds	F-17	5,488,822	6,060,765
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		<b>Total Long-Term Debt</b>		5,488,822	6,060,765
17		<b>CURRENT AND ACCRUED LIABILITIES</b>			
18	231	Accounts Payable		22,828	33,982
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	0	36,530
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	25,900	34,071
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	24,508	42,096
29		<b>Total Current and Accrued Liabilities</b>		73,236	146,679
30		<b>DEFERRED CREDITS</b>			
31	251	Unamortized Premium on Debt	F-14	0	44,581
32	252	Advances for Construction	F-20		
33	253	Other Deferred Credits-Pension OPED		148,483	202,308
34	255	Accumulated Deferred Investment Tax Credits			
35		<b>Total Deferred Credits</b>		148,483	246,889
36	261-265	<b>OPERATING RESERVES</b>	F-21	122,784	79,015
37		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
38	271	Contributions In Aid Of Construction	F-21	638,433	582,673
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	263,904	254,162
40		<b>Total Net C.I.A.C</b>	F-21	374,529	328,511
41		<b>ACCUMULATED DEFERRED INCOME TAXES</b>			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		<b>Total Accumulated Deferred Income Taxes</b>		0	0
46					
47		<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>		11,782,867	11,700,751

**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 future rate making purposes, as stipulated in the 1/1/04 rate case Docket #2003-759. The acquisition cost represented the net cost to acquire the Company over and above its book value, including assumption of all debt obligations.

Acct#272 - Accumulated Amortization of Contributions In Aid of Construction (CIAC). The \$9741 is included in Acct #407 within the total depreciation expense amount of \$237,213 on Schedule F-4, Acct #403. This amount (\$9741) 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 depreciation rate base (per the PUC) any assets paid for by outside contributions.

GAAP Reconciliation - New Contributions In Aid of Construction (#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 "increase" 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 CY2018 is \$55,759 and is shown in further detail on Schedule F-21.

Acct#265 - Tank Painting Reserves, increased by \$27,000 annually by a transfer from Retained Earnings with a goal of \$270,000. The \$27,000 is included in the rate base expenses of each rate case, including the latest one, but is not reflected as an expense in the audit report, unless actual cash is expended. See PUC pages F-5 and 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		<b>UTILITY OPERATING INCOME</b>			
2	400	<b>Operating Revenues</b> (should equal W-3 line 28)	W-3	2,204,305	2,121,788
3	401	Operating Expenses	W-2	1,071,775	921,330
4	403	Depreciation Expense	W-4	237,213	235,369
5	406	Amortization of Utility Plant Acquisition Adjustment		70,124	70,124
6	407	Amortization Expense		-9,741	-10,815
7	408.1	Taxes Other Than Income	F-18	28,399	28,707
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		<b>Total Utility Operating Expenses</b>		1,397,770	1,244,715
14		<b>Utility Operating Income</b>		806,535	877,073
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		0	1,095
17		<b>Total Utility Operating Income</b>		806,535	878,168
18		<b>OTHER INCOME AND DEDUCTIONS</b>			
19	415	Revenues From Merchandising, Jobbing and Contract Work		15,189	9,664
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		13,664	8,286
21					
22	419	Interest and Dividend Income		22,612	15,069
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses-Pens GSB#68	F-25	-4,194	9,004
26		<b>Total Other Income and Deductions</b>		28,331	7,443
27		<b>TAXES APPLICABLE TO OTHER INCOME</b>			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
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		<b>Total Taxes Applicable To Other Income</b>		0	0
35		<b>INTEREST EXPENSE</b>			
36	427	Interest Expense	F-19	142,602	166,022
37	428	Amortization of Debt Discount & Expense	F-14	724	723
38	429	Amortization of Premium on Debt	F-14	-44,581	-55,675
39		<b>Total Interest Expense</b>		98,745	111,070
40		<b>EXTRAORDINARY ITEMS</b>			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		<b>Total Extraordinary Items</b>		0	0
45					
46		<b>NET INCOME</b>		736,121	774,541

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO.	(b)	AMOUNTS			
	(a)		(c)			
1	215	Unappropriated Retained Earnings, 1/01/18 Beginning Balance	4,838,892			
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)	736,121			
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, 12/31/18 Ending Balance	5,575,013			
29						
30	214	Appropriated Retained Earnings 1/01/18 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 12/31/18 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		<b>PLANT ACCOUNTS</b>			
2	101	Utility Plant In Service	11,648,141		11,648,141
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	20,426		20,426
7					
8		Total Utility Plant	11,668,567	0	11,668,567

**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 shares @ \$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.			0
21	corporate entity on 6/25/03 (avg. life of all assets) - Beg. Bal. 1/1/18	1,016,797		1,016,797
22	Plus: 2018 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	1,086,921	0	1,086,921
26				
27	Net Acquisition Adjustments	1,367,413	0	1,367,413

ACCUMULATED DEPRECIATION (ACCOUNT 108)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	<b>BALANCE FIRST OF YEAR</b>	2,706,531		2,706,531
2	<b>Credit during year:</b>			
3	Accruals charged to Account 108 (W-5)	237,213		237,213
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	<b>Total credits</b>	237,213	0	237,213
10				
11	<b>Debits during year:</b>			
12	Book cost of plant retired	75,267		75,267
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	<b>Total debits</b>	75,267	0	75,267
17				
18	<b>BALANCE END OF YEAR</b>	2,868,477	0	2,868,477

ACCUMULATED AMORTIZATION (ACCOUNT 110)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	<b>BALANCE FIRST OF YEAR</b>			0
20	<b>Credits during year:</b>			
21	Accruals charged to Account 110			0
22	Other credits (specify)			0
23				0
24				0
25	<b>Total credits</b>	0	0	0
26				
27	<b>Debits during year:</b>			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	<b>Total debits</b>	0	0	0
32				
33	<b>BALANCE END OF YEAR</b>	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	None				0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15	Total Nonutility Property	0	0	0	0

**SPECIAL DEPOSITS (ACCOUNT 132)**

Report hereunder all special deposits carried in Account 132.

Line Number	DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
16	SPECIAL DEPOSITS (Acct. 132):	
17		
18	None	
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)	Investment of Fund (g)		
1	Sinking Funds								0
2		None							0
3									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0





<b>MATERIALS AND SUPPLIES</b>				
Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	199,063		199,063
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	199,063	0	199,063

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)**

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15		
16		
17	None	
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): Health Insurance	651		651
6	Other Prepayments (Specify): State Assessments & Assoc. Dues	9,108		9,108
7				0
8				
9	Total Prepayments	9,759	0	9,759

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)				
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Deferred Pension Outflows (GASB#74)				91,586
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				91,586

**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	3,090		723	2,367
2	Duckbrook Tank							
3	2/15/2002							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	15,179			3,090	0	723	2,367

**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	Rte#3 2015 Bond	44,581			44,581		44,581	0
2	(premium to be used							0
3	for construction or							0
4	interest costs)							0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	44,581			44,581	0	44,581	0

**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		Nominal Date of Issue	Date of Maturity	INTEREST		Principle Amount per Balance Sheet
				Rate	Frequency of Payment	
	(a)	(b)	(c)	(d)	(e)	(f)
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	Total
	(a)	(b)
20		
21	None	
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	0

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

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

Line No.	Class of Stock (a)	No. of shares specified in Articles of Incorporation (b)	Par value per share (c)	Authorized by P.U.C.		Par value 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		Not Applicable					
16							
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 unamortized 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 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.	Name and Description of Obligation	Date of Issue	Date of Maturity	Par Value Authorized	Par Value actually outstanding at close of year	Cash received as consideration for issue	Cash value of other property acquired or services received as consideration for issue	Interest		
								Rate percent	Due Date	Interest charged to income during year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	Bonds									
2	GO Bond SRF									
3	Duckbrook Tank Loan	February-02	October-21	750,000	137,892	750,000	0	2.67%	Apl & Oct 1st	4,662
4										
5	GO Bond SRF									
6	Main Replacements	May-10	May-30	600,000	360,000	600,000	0	2.0% - 4.0%	May & Nov 1st	13,051
7										
8	GO Bond SRF									
9	BHWC Acq. Refinance & Main Replacements	September-11	December-31	3,739,000	1,626,992	3,739,000	0	2.0% - 3.5%	June & Dec 1st	50,311
10										
11										
12	GO Bond SRF									
13	Duckbrook Pump Station & Treatment Plant	October-12	October-32	2,679,150	1,918,938	2,679,150	0	1.5%	Oct & April 1st	24,028
14										
15										
16	GO Bond SRF									
17	Rte#3 Water Main	September-15	October-35	1,700,000	1,445,000	1,800,256	0	2.0% - 5.0%	Oct & April 1st	50,550
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total				5,488,822					142,602



**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	2/15/2002 GO SRF	2,302		4,662	6,200	764
5	5/1/2010 GO	2,272		13,051	13,200	2,123
6	9/15/2011 GO	4,750		50,311	51,259	3,802
7	10/1/2012 GO SRF	8,848		24,028	27,839	5,037
8	0/10/2015 GO	15,899		50,550	52,275	14,174
9	Total Account No. 237.1	34,071		142,602	150,773	25,900
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	34,071		142,602	150,773	25,900

**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)	0		666	0
25					
26					
27					
28					
29					
30					
31					
32	Total	0	0		0

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)**

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other: 241.1 Accrued Wages Worked	14,001
3	241.2 Uncompensated Vacation Wages	10,507
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	24,508

**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						0
2	None					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Total	0	0	0	0	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-Pensions & Benefits Reserve	45,733	16,769		62,502
4	Acct. 265-Standpipe Painting Reserves	33,282	27,000		60,282
5	Other				0
6					
7					
8					
9					
10	Total	79,015	43,769	0	122,784

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)		
Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	582,673
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	55,759
4		
5		
6	Total Credits	55,759
7	Deduct refunds during year	
8	Balance end of year	638,432
9	Less Accumulated Amortization	263,904
10		
11	Net CIAC	374,528

**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	Hydrants (renew)	1	\$3,000
14	Mains - 6"	1	\$37,855
15	Services - Jan-June	5	\$10,000
16	Services - July-Dec	2	\$4,904
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		55,759

**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	Not Applicable		
6			
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:		





**Accounting for Pension and Post-Retirement Benefits**

**Both GAAP and GASB have specific requirements for the accounting for Pension and Post-Retirement Benefits. In the space below the utility should summarize how it accounts for pensions and post retirement benefits (pay as you go, accrual) and any changes in that accounting during the last calendar year. In addition, the utility should list all accounts that it used to record these costs during the calendar year.**

**Description of Accounting for Pension and Post-Retirement Benefits:**

The Town of Bar Harbor funds its pensions and post retirement benefits on a pay as you go method, as recommended by the legal administrators. No assets have been segregated and restricted to provide any post employment benefits. FY2015 was the first year the Town's water fund recorded any expense attributed to the the GASB requirements (Gasb 68 & 74). The Town, which has cost sharing with the multiple employer OPEB plans with the Maine Public Employees Retirement System and Maine Municipal Employees Health Trust, records its proportionate share of the collective net OPEB liability on its audited Statement of Net Position. Deferred Outflows (acct 186; F-13), the consumption of a net asset by the Town that is applicable to a future reporting period is recorded as a long term asset. Deferred Inflows (acct 253) is an acquisition of net assets by the government that is applicable to a future reporting period and is recorded as a long term liability. In 2017 and 2018, the approximate 'net' is a net pension liability, shown in the long term liability section (acct 263; f-21). Both Deferred Outflows and Deferred Inflows are recorded on the audited Town's Statement of Net Position. The changes from year to year are reflected as a long term pension expense and is currently not included in the rate base for ratemaking.

**Accounts Charged During Year:**

**Amount**

Non-cash portion of GASB#68 pension expenses are shown on F-4, Acct#426

-4194

**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	1,804,356			1,804,356
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	315,417	938		316,355
12	320	Water Treatment Equipment	571,820			571,820
13	330	Distribution Reservoirs and Standpipes	854,676			854,676
14	331	Transmission and Distribution Mains	3,981,451	1,549,455		5,530,906
15	333	Services	784,935	324,366	30,550	1,078,751
16	334	Meters and Meter Installations	302,127		12,565	289,562
17	335	Hydrants	280,506	45,170	2,610	323,066
18	339	Other Plant and Miscellaneous Equipment				0
19	340	Office Furniture and Equipment	18,572	20,925		39,497
20	341	Transportation	280,017		23,920	256,097
21	342	Stores Equipment				0
22	343	Tools, Shop and Garage Equipment	57,107		3,500	53,607
23	344	Laboratory Equipment				0
24	345	Power Operated Equipment				0
25	346	Communication Equipment	96,927			96,927
26	347	Miscellaneous Equipment	72,675		2,122	70,553
27	348	Other Tangible Plant				0
28						
29		Total Water Plant	9,782,554	1,940,854	75,267	11,648,141



**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 (b)	Operating Revenues		Thousand Gallons Sold*		Number of Customers for Year (g)
			Amount for Year (c)	Increase or decrease from preceding year (d)	Amount for year (e)	Increase or decrease from preceding year (f)	
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	593,948	40,922	66,745	11,171	1,260
11	461.2	Commercial	640,968	31,940	128,798	21,641	435
12	461.3	Industrial- Jax Lab	164,825	5,641	65,155	10,453	40
13	461.4	Public Authorities	72,587	-312	15,548	2,498	52
14		Total	1,472,328	78,191	276,246	45,763	1,787
15	462.1	Public Fire-Protection Service	585,604				
16	462.2	Private Fire-Protection Service	131,376	2,098			
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	2,189,308	80,289	276,246	45,763	1,787
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	14,997	2,228			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	14,997	2,228	0	0	0
28		Total Operating Revenues	2,204,305	82,517	276,246	45,763	1,787

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

**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)	\$2,204,305	
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)		\$2,204,305

**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	1,804,356	1,797,424	20-40 yrs	41,756
2	305	Collecting and Impounding Reservoirs	21,831	21,311	75 yrs	148
3	306	Lake, River and Other Intakes	129,361	125,634	67 yrs	1,886
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	3,040
8	311	Pumping Equipment	316,355	309,413	20-25 yrs	15,518
9	320	Water Treatment Equipment	571,820	571,820	12-20 yrs	32,292
10	330	Distribution Reservoirs and Standpipes	854,676	622,303	50 yrs	13,073
11	331	Transmission and Distribution Mains	5,530,906	5,530,906	40-76 yrs	59,663
12	333	Services	1,078,751	1,039,456	33-44 yrs	19,830
13	334	Meters and Meter Installations	289,562	219,039	direct expense	8,292
14	335	Hydrants	323,066	313,334	50 yrs	5,344
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	39,497	37,811	6-20 yrs	3,680
17	341	Transportation Equipment	256,096	148,392	5-12 yrs	22,054
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	53,607	21,111	10-12 yrs	1,406
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	96,927	62,825	10-20 yrs	5,423
23	347	Miscellaneous Equipment	70,554	44,658	10-20 yrs	3,808
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	11,511,365	10,939,437	0	237,213



Utility Name:

Town of Bar Harbor - Water Division

Year of Report:

December 31, 2018

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)						
Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (l)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (i)
1						247,821
2						
3						20,476
4						42,506
5						
6						
7						
8						
9						9,760
10						99,446
11						179,708
12						
13						445,425
14						
15						956,450
16	30,550				30,550	276,256
17						
18	12,565				12,565	184,073
19	2,610				2,610	67,107
20						
21						
22						12,197
23	23,920				23,920	184,483
24						
25	3,500				3,500	34,722
26						
27						
28						63,738
29	2,122				2,122	44,309
30						
31						
32	75,267	0	0	0	75,267	2,868,477
33						

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	86,938	43,469	43,469
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees with Ovtm	4	201,903	201,903	
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-Office Mgr	1	45,855	45,855	
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	334,696	291,227	43,469

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).

\*\* Superintendent salary is shared 50% with the Wastewater Division, which he also services in the same superintendent capacity

CLASSIFICATION OF CUSTOMERS				
Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential (2 Sprk + 1 Hydr)	1,260	3	1,263
2	Commercial (78 Sprk + 4 Hyd)	435	82	517
3	Industrial-Jax Lab (Sprk + Hdr)	40	2	42
4	Governmental (5 Sprk + 1 Hy +1 Pubhyd)	52	7	59
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,787	94	1,881

**E 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)		Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Gal. (f)	Total Annual Withdrawal in Thousand Gallons (g)
1								
2	Eagle Lake, Bar Harbor	3.6	2,841,220	2,130,920	250,000	1004	2071	365,425
3		436 acres	22 ft	17 ft				
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
Total			2841220	2130920	250000			365425

\* Usable storage is the volume of water that can be utilized without experiencing unacceptable hydraulic or operational issues.

SOURCE OF GROUNDWATER SUPPLY							
Line Number	Description of Source (a)	Bedrock or Overburden?	Depth (feet)* (b)	Diameter (inches) (c)	Yield in Thousand Gallons per day (d)	Pumping Method** (e)	Total Annual Withdrawal Thousand Gallons (f)
1	Springs						
2						None	
3							
4							
5							
6	Shallow Wells (100 feet or less)						
7						None	
8							
9							
10							
11							
12	Deep Wells (over 100 feet, specify if artesian)						
13						None	
14							
15							
16							
17							
18	Infiltration Galleries/collecting walls/other (specify)						
19						None	
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, conc) (b)	Open or Covered (c)	Capacity in thousand gallons (d)	Maximum Number of Day's Supply (e)	Service Zone Supplied (f)
1	Salisbury Cove - 1928 (inactive)	Riveted Steel	Covered	50	1	Salisbury Cove
2	Duckbrook - 1936	Riveted Steel	Covered	528	1	100% coverage
3	Jackson Lab - 1968	Riveted Steel	Covered	500	1	100% coverage
4	Duckbrook - 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	Ultraviolet
4								control)	(Stage 2 Disinfection
5									By-Products Rule)
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	<b>Total Transmission</b>		27,759	0	0	0	27,759
10	Distribution	1.5	932				932
11		2	23,619		1,506		22,113
12		2.5	450		450		0
13		3	16,338		1,850		14,488
14		4	11,837	506	2,300		10,043
15		6	41,187	749	479		41,457
16		8	36,135	6,386	3,086		39,435
17		10	17,541	120	2,324		15,337
18		12	8,352	362			8,714
19		16		1,842			1,842
20							
21							
22							
23	<b>Total Distribution</b>		156,391	9,965	11,995		154,361

**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"	1275	73	66	1282	126	11	78
3	3/4"	278	26	26	278	19	32	26
4	1"	135	8	8	135	13	16	8
5	1.5"	47	10	10	47	1	10	10
6	2"	52	10	10	52	2	15	10
7	3"	18			18			
8	4"	5	1	1	5			1
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1812	128	121	1819	161	84	133
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

**FIRE HYDRANTS**

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

Line Number	Location (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Company Owned (d)	Not Co. Owned (e)			Company Owned (h)	Not Co. Owned (i)
1	Public Hydrants	6	6	109		7	10	106	
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			18	5			23
9		6		3	62			3	62
10		8			2				2
11									
12	Total Sprinklers			4	119	5		4	124

**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"	1168	2		1170	1163	7
3	1"	498	91	91	498	492	6
4	1.5"	62			62	60	2
5	2"	104	19	19	104	102	2
6	3"	3			3	3	0
7	4"	38	1		39	38	1
8	6"	10			10	9	1
9							
10							
11							
12							
13							
14	Total	1883	113	110	1886	1867	19
15	Owned by Consumers						
16						Est	Est
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"	1275	73	66	1282	126	124	78
3	3/4"	278	26	26	278	19	32	26
4	1"	135	8	8	135	13	26	8
5	1.5"	47	10	10	47	1	10	10
6	2"	52	10	10	52	2	15	10
7	3"	18			18			
8	4"	5	1	1	5			1
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1812	128	121	1819	161	207	133
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

### WATER PRODUCTION AND CONSUMPTION

I. 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					21,880
2	February					17,375
3	March					16,950
4	April					20,451
5	May					31,211
6	June					43,862
7	July					52,057
8	August					53,351
9	September					41,831
10	October					31,060
11	November					17,999
12	December					17,398
13	Totals	0	0	0	0	365,425
14						THOUSAND GALLONS
15	Total PRODUCTION WATER					365,425
16						
17	Total REVENUE WATER (Page W-3, line 20, col. e)					276,246
18						
19	Balance as NON-REVENUE WATER		Percent:	24.40%		89,179
20						
21	<b>Description and estimated consumption of Non-Revenue Water</b>					
22	Utility Usage-at source/treatment plants					6,000
23	Utility Usage-flushing hydrants	Number flushed:	200		6,000	
24	Utility Usage-bleeders	Number in use:	4 yearly		8,000	
25	Utility Usage-meter bench	Number meters tested:				
26	Utility Usage-other purposes (specify):					
27	Summer mains filling/flushing					5,000
28	Broken Meters water lost					11,000
29						
30	Fire Protection	Number of hydrant-using fires:				
31	Main Breaks	Number of breaks:	18		3,000	
32	Service Line losses before meters	Number of cases:	14		10,000	
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					49,000
37	Unaccounted for Non-Revenue Water					40,179
38	Unaccounted for Non-Revenue Water (Percent)					11%
39						
40						
41	<b>System DEMAND Data</b>		Quantity (mgd)	Date		
42	Average Daily Demand:		1.0022			
43	Maximum Day Demand:		2.0713	8/3/2018		
44	Peak Hour Demand:		0.0029	7/24/2018		

Remarks	Note: Non-revenue water is water that was produced and used but did not produce water revenues; unaccounted for non-revenue water is a subset of this.
	Note: Intermittant pumping to Town during July, August and September to maintain pressure
	Prior years-line 37 Unaccounted for Water: (000) gallons
	CY2017 - 44,887 or 13.1%
	CY2016 - 43,840 or 11.8%
	CY2015 - 35,906 or 10.4%
	CY2014 - 43,158 or 12.6%

**SYSTEM INFRASTRUCTURE ASSESSMENT  
SECTION**

**INFRASTRUCTURE 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		Not Applicable	#VALUE!	#VALUE!
3	Private Fire Protection			0	#DIV/0!
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	#VALUE!	#VALUE!
10					
11	Explanation of Differences Greater than 20%				
12					
13			Not Applicable		
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

W-3

**Capital Reserve Account Summary**

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

Line No.	Beginning Balance (a)	Additions to Account (b)	Deduction from Account (c)	Ending Balance (g)
1				
2		Not Applicable		
3				
4				
5				

**Detail of Deductions from Account**

	Project Description (should match description in SIA filed with the Commission)	Amount Spent from Reserve Account
1		
2		
3	Not Applicable	
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 (g)
1									
2									
3				Not Applicable					
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									