

**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 31,2011**

Signature of Person  
responsible for report

Stanley W. Harmon

TITLE Finance Director, Treasurer  
TELEPHONE 288-5096

E\_MAIL [treasurer@barharmoraine.gov](mailto: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, such as by typewriter or permanent black ink. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. The report must be filled out and one original returned by April 1 of the year following the date of the report. An electronic copy of the report should be filed according to the instructions sent to the utility. For reports for years beginning 2011, no paper report is required.
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 - Water Division  
(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 ..... day of .....  
(month, year)

.....

.....

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 - Water Division</span>
3	
4	2. Location of main office <span style="float: right;">93 Cottage Street, Suite I, Bar Harbor, ME 04609</span>
5	
6	3. Is this respondent an individual, partnership, association, corporation or municipality? If partnership, give date of partnership and names and addresses of partners.
7	
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 charter, state year, chapter and all amendments.
18	
19	SP 159 of the Laws of 2001
20	
21	
22	
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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 under which each was organized, and authority for consolidation or merger.
32	
33	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	Bar Harbor Water Company, February 10, 1874; Chapter 449 of the laws of 1874
46	Entity purchased by Town of Bar Harbor Municipality October 2001
47	Bar Harbor Water Company corporate entity was dissolved in June 2003
48	
49	
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.
51	not applicable
52	

Line Number	<b>HISTORY OF RESPONDENT</b>		
1			
2	9. State fully the territory you are authorized to serve. _____		
3	Any territory within the confines of the Town of Bar Harbor		
4			
5			
6			
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9			
10	10. Territory actually being served. _____		
11	Serving the major part of the Town, consisting of the Town, including the territory located principally		
12	within the villages of Bar Harbor, Hulls Cove 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	None		
24			
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	Not Applicable / Municipal Corporation		
29			
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>
36			<i>Preferred shares held</i>
37	Not Applicable / Municipal Corporation		
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**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 operation:

**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 and supported 100% by user fees.

In 2004 the Town completed a master plan outlining the anticipated infrastructure improvements and the necessary operational goals for the system. In subsequent budgets the Town continues to update annually its long term (5 years) budget and funding plan that incorporates these regulatory, infrastructure and operational improvements. The Town has partnered with Acadia National Park and the Department of Environmental Protection on possible remediation of lead joint exposure when its transmission line broke in 1998.

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 and contains historical data and activity from 1873 to 2004.

**B.** The public services rendered are focused on delivering quality water at the best possible pricing and 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, 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 filtration plant were factored into the rate structure. The cooperative effort by the Water Division employees along with Acadia National Park staff on the conservation land surrounding the surface water supply all contribute to its protection. An emphasis on reducing water loss through finding leaks and replacing old pipes is ongoing with a successful main replacement program that is funded on an annual basis.

**D.** There is one division of six employees who cross train and share duties; five are licensed operators. The Town also supplies a general manager and a fiscal manager to oversee those aspects of the operations.

**E.** The adopted Comprehensive Plan (June 2008) encourages future growth in areas serviced by Town water. A primary goal of the Comprehensive Plan is to support the expansion of the Town's water distribution system into designated growth areas to support planned and compact development patterns. This also helps limit the strain on well water resources.

**F.** Gross capital investments in 2011 were \$385,697, primarily for replacing mains and services. The Town also started its design engineering for the implementation of the Long Term 2 Enhanced Surface Water Treatment Rules and Stage 2 Disinfection By-Products Rule. In September the Town borrowed \$3.7 million to use \$1 million in infrastructure replacements, \$.2 million to fund the early design costs of the LT2 improvements and lastly, to refinance \$2.5 million in old 2001 bonds. Current planning indicates that the LT2 water treatment criteria will be via primary means of UV light to be operational by the end of September 2014. The water disinfection process was changed in April 2009 to chloramination in accordance with certain EPA rule changes. The utility also plans to borrow an additional \$1.7 million from the Federal Drinking Water Program at subsidized interest within the next year to complete the water treatment and pump system upgrade.

New water rates were placed into effect on January 1, 2011. PUC Docket #2010-329 allowed for an overall 18% increase in rates. In 2012, it is anticipated that a *cost of service study* will be completed to examine the existing rate blocks, the rate steps, minimum charges, seasonal rates, etc., to ensure that they are equitable for all rate classifications as well as for seasonal/annual customers and for private/public fire protection customers. Any suggested changes would likely be implemented over a period of time to minimize any negative impacts. The utility also commenced a comprehensive review of its Terms and Conditions and will bring that forth for approval in 2012. The Town signed a long term tank maintenance contract in October 2009 for one of its two steel storage tanks to provide annual OSHA inspections, perform preventative maintenance and paint the tank inside and out.

**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: Salaries: \$28,000 Benefits & Adm OH: \$28,821 Totals: \$56,821  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 and equipment. A formula for fees and overhead based upon actual estimated experience is adjusted annually by approval of the Town Council and the annual Town Meeting.  None of the personnel above receive any compensation 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				
25	Not Applicable			
26				
27				
28				
29				
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31				
32				
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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
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3	Not Applicable			
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# **FINANCIAL SECTION**



<b>COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES</b>					
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	F-5	0	396,223
8	215	Unappropriated Retained Earnings	F-5	1,554,695	896,214
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		<b>Total Equity Capital</b>		1,554,695	1,292,437
12		<b>LONG-TERM DEBT</b>			
13	221	Bonds	F-17	4,524,143	3,571,369
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		<b>Total Long-Term Debt</b>		4,524,143	3,571,369
17		<b>CURRENT AND ACCRUED LIABILITIES</b>			
18	231	Accounts Payable		87,359	57,324
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	563,967	729,643
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	13,901	15,620
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	18,862	18,266
29		<b>Total Current and Accrued Liabilities</b>		684,089	820,853
30		<b>DEFERRED CREDITS</b>			
31	251	Unamortized Premium on Debt	F-14		17,798
32	252	Advances for Construction	F-20	165,000	165,000
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits			
35		<b>Total Deferred Credits</b>		165,000	182,798
36	261-265	<b>OPERATING RESERVES</b>	F-21	192,563	237,727
37		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
38	271	Contributions In Aid Of Construction	F-21	305,093	304,337
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	170,991	162,630
40		<b>Total Net C.I.A.C</b>	F-21	134,102	141,707
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>		7,254,592	6,246,891

**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 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 represents the average life of all the net depreciable assets on July 1, 2003. The annual amortization costs of the acquisition costs are not used for rate making purposes, as stipulated in the 1/1/04 rate case (docket #2003-759). Stock purchased by the Town was 2781 shares @ \$863.

Acct #272 Accumulated Amortization of CIAC. The statements for 2011 include 12 months amortization through December for CIAC that was included in Acct #407 in the amount of \$8,361. This amount offset the same depreciation amount on those same depreciable assets that were included in Acct #403 shown on schedule F-4.

GAAP Reconciliation-New Contributions in Aid of Construction (#271) are run through the income statement for reporting purposes on the annual audit as of June 30th each year on the Nonutility Income line, but are shown as "increases" to the Contribution In Aid of Construction account on the PUC report as well as in the Town's internal reporting. The amount for CY2011 is \$756 and is shown on schedule F-21.

<b>OPERATING STATEMENT-WATER</b>					
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	1,502,098	1,327,418
3	401	Operating Expenses	W-2	867,292	757,628
4	403	Depreciation Expense	W-4	117,616	110,520
5	406	Amortization of Utility Plant Acquisition Adjustment		70,124	70,124
6	407	Amortization Expense		9,684	7,427
7	408.1	Taxes Other Than Income	F-18	28,883	29,261
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>		1,093,599	974,960
14		<b>Utility Operating Income</b>		408,499	352,458
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		(864)	(626)
17		<b>Total Utility Operating Income</b>		407,635	351,832
18		<b>OTHER INCOME AND DEDUCTIONS</b>			
19	415	Revenues From Merchandising, Jobbing and Contract Work		7,815	9,912
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		4,017	2,841
21					
22	419	Interest and Dividend Income		4,653	547
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		0	3,200
25	426	Miscellaneous Nonutility Expenses		0	568
26		<b>Total Other Income and Deductions</b>		8,451	10,250
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	150,776	155,641
37	428	Amortization of Debt Discount & Expense	F-14	20,850	2,585
38	429	Amortization of Premium on Debt	F-14	(17,798)	(1,618)
39		<b>Total Interest Expense</b>		153,828	156,608
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>		262,258	205,474

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO. (a)	(b)	AMOUNTS (c)			
1	215	Unappropriated Retained Earnings, 1/01/11 Beginning Balance				896,214
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)				262,258
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			(396,223)	
19		Total Appropriation of Income				(396,223)
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, 12/31/11 Ending Balance				1,554,695
29						
30	214	Appropriated Retained Earnings 1/01/11 Beginning Balance				396,223
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			(396,223)	
36						
37						
38	214	Appropriated Retained Earnings 12/31/11 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	396,223		396,223	0
42	214.4	Other				0
43						0
44		Total	396,223	0	396,223	0
44						









**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 Fun (f)	Income from Investment of Fun (g)		
1	Sinking Funds								0
2		None							0
3									0
4									0
5									0
6									0
7	Totals				0	0	0	0	0

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**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	<b>ACCOUNTS RECEIVABLE:</b>	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water	23,056
5	Other	5,006
6		
7	Total Customer Accounts Receivable	28,062
8		
9	<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	<b>NOTES RECEIVABLE (Acct. 144):</b>	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	28,062
27		
28	<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):</b>	
29		
30	Balance first of year	2,600
31	Add: Provision for uncollectibles for current year	
32	Collections of accounts previously written off	
33	Utility accounts	400
34	Others	
35		
36	Total Additions	400
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	3,000
45		
46	Total Accounts and Notes Receivable - Net	25,062



**MATERIALS AND SUPPLIES**

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	134,450		134,450
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	134,450	0	134,450

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

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15	Leasehold Improvements - 49 Park Street lease	
16	(5 year lease Nov, 2009 to Nov 2014 - amortized/expensed over 5 years	
17	Beginning Balance - 1/1//2011 54,929	
18	2011 amortization 14,653	
19	Ending Balance 12/31/2011	40,276
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	40,276

PREPAYMENTS (Acct. 162)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	<b>Prepaid Insurance</b>			
2	Prepaid Rents			0
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify): Health Ins.	575		575
6	Assessment/Dues	4,852		4,852
7				0
8				
9	<b>Total Prepayments</b>	<b>5,427</b>	<b>0</b>	<b>5,427</b>

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)					
Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (e)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				5,837
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Tank Painting Maint. Prepaid Amort.				14,535
17					
18					
19					
20					
21					
22					
23					
24					
25	<b>Total Miscellaneous Deferred Debits</b>				<b>20,372</b>

**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 Bond	36,529	2002	2022	20,096		20,096	0
2	BHWC Acquisition					bond refinanced		
3	12/15/01							
4								
5	GO SRF Fund	15,179	2002	2022	8,343		754	7,589
6	Duckbrook Tank							
7	02/15/02							
8								
9								
10								
11								
12								
13								
14								
15	Totals	51,708			28,439	0	20,850	7,589

**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	GO Bond	32,359	2002	2022	17,798		17,798	0
3	BHWC Acquisition					bond refinanced		
4	12/15/01							0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	32,359			17,798	0	17,798	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	(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	Temporary payable to Town of Bar Harbor - General Fund; (729,643 in CY2010)	
22	(Water Division short of working capital at year end due to prior capital investments made)	563,967
23	Nominal interest @ 1% charged to Water Division for use of funds.	
24		
25		
26		
27		
28		
29		
30		
31	Total	563,967

**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 aquired 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 aquired 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	#221 GO									
3	Water Co. Acquisition	Dec 15 2001	Dec 1 2021	3,825,000	0	3,857,359	0	4.54%	June & Dec 1st	109,843
4	<i>Belle Haven Investments</i>									
5										
6	#221 GO SSRF									
7	Duckbrook Tank Loan	Feb 15 2002	Oct 1 2021	750,000	420,143	750,000	0	2.67%	April & Oct 1st	11,721
8	<i>Maine Bond Bank</i>									
9										
10	#221 GO									
11	Main Replacements	May 1 2010	May 1 2030	600,000	570,000	600,000	0	2.0% - 4.0%	May & Nov 1st	18,152
12	<i>Hutchinson, Shockey, Erley</i>									
13										
14	#221 GO									
15	BHWC Acquisition & Main Replacements	Sept 15 2011	Dec 1 2031	3,739,000	3,534,000	3,534,000	0	2.0% - 3.5%	June & Dec 1st	8,589
16										
17	<i>Morgan Stanley</i>									
18										
19	#233 Accounts Payable to General Fund									
20					see F-15			1.0%		2,471
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total				4,524,143					150,776

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**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	12/15/2001 GO Bond	10,007		109,843	119,850	0
5	2/15/2002 GO SRF Bond	2,528		11,721	11,922	2,327
6	5/1/2010 GO Bond	3,085		18,152	18,252	2,985
7	9/15/2011 GO Bond	0		8,589	0	8,589
8						
9	Total Account No. 237.1	15,620		148,305	150,024	13,901
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14			None			
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	15,620		148,305	150,024	13,901

**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	Docket 2010-329; effective 1/1/2011				
23	(amortize 1/1/2011 - 12/31/2012)	0	0	666	5,841
24					
25					
26					
27					
28					
29					
30					
31					
32	Total	0	0		5,841

**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 Vacation Wages	12,013
4	#241.2 Accrued Wages Worked	6,320
5	Due to Sewer Fund	529
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	<b>Total Miscellaneous Current and Accrued Liabilities</b>	<b>18,862</b>

**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
2	Crooked Rd Main Exension					
3						
4	(Refundable 10 year contract from					
5	7/14/2006)					
6						
7	Expires to CIA (#271) @ 7/14/2016					
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	<b>Total</b>	<b>165,000</b>		<b>0</b>	<b>0</b>	<b>165,000</b>


**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	214,335		21,772	192,563
4	Acct. 265-Miscellaneous Operating Reserves	23,392		23,392	0
5	Other				0
6					
7					
8					
9					
10	Total	237,727	0	45,164	192,563

**CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)**

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	304,337
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	756
4		
5		
6	Total Credits	756
7	Deduct retirements during year	
8	Balance end of year	305,093
9	Less Accumulated Amortization	170,991
10		
11	Net CIAC	134,102

**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	New services	3	756
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		756

**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:		



**INSIDER TRANSACTIONS**

**35-A M.R.S.A. §709(3), Insider Transactions, requires that utilities submit to the commission with its annual report a report of insider transactions requiring review and approval under subsection 2. Subsection 2 states:**

**2. Approval and disclosure of insider transactions. An insider transaction shall be specifically reviewed and approved by the public utility's board of directors or trustees, provided that when an insider transaction is part of a series of related transactions involving the same insider, approval of each separate transaction is not required so long as the public utility's board of directors or trustees has reviewed and approved each series of related transactions and the terms and conditions under which the transactions may take place. The minutes of the meeting at which approval is given shall indicate the nature of the transaction or transactions, that the review was undertaken and approval given and the names of individual directors or trustees who voted to approve or disapprove the transaction or transactions. In the case of negative votes, a brief statement of each dissenting director's or trustee's reason for voting to disapprove the proposed insider transaction or transactions shall be included in the minutes if its inclusion is requested by the dissenting director or trustee.**

Transaction Description	Annual Amount
Not Applicable - None	

**WATER OPERATION  
SECTION**





**WATER UTILITY PLANT ACCOUNTS**

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2
				Source of Supply & Pumping Expenses-Operations (d)	Source of Supply & Pumping Expenses-Maintenance (e)
1	601	Salaries and Wages - Employees	281,468	1,895	2,376
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		
3					
4	604	Employee Pensions and Benefits	105,607	739	845
5	610	Purchased Water	0		
6	615	Purchased Power	22,930	7,971	
7	616	Fuel for heat	10,477		
8	618	Chemicals	60,664		
9	620	Materials and Supplies	146,299	82	7,292
10	631	Contractual Services - Engineering	5,756		
11	632	Contractual Services - Accounting	1,750		
12	633	Contractual Services - Legal	0		
13	634	Contractual Services - Management Fees	56,821		
14	635	Contractual Services - Other	93,445	31	36
15	641	Rental of Building/Real Property	20,750		
16	642	Rental of Equipment	0		
17	650	Transportation Expenses	25,823	182	206
18	656	Insurance - Vehicle	1,508	11	12
19	657	Insurance - General Liability	4,616		
20	658	Insurance - Workman's Compensation	7,619	53	61
21	659	Insurance - Other-Prop & Cas.	4,012		722
22	660	Advertising Expense	1,415		
23	666	Regulatory Commission Expenses -	5,841		
24		Normalization of Rate Case Expense			
25	667	Regulatory Commission Expenses - Other			
26	670	Bad Debt Expense	400		
27	675	Miscellaneous Expenses	10,091		
28					
29		Total Water Utility Expenses	867,292	10,964	11,550

**WATER EXPENSE ACCOUNT MATRIX**

Line Number	.3 Water Treatment Expenses- Operations (f)	.4 Water Treatment Expenses- Maintenance (g)	.5 Transmission & Distribution Expenses-Operations (h)	.6 Transmission & Distribution Expenses-Maintenance (i)	.7 Customer Accounts Expense (j)	.8 Administrative & General Expenses (k)
1	25,029	10,186	8,199	72,260	55,451	106,072
2						
3						
4	9,399	3,802	3,062	27,141	20,805	39,814
5						
6	3,493		4,479			6,987
7	5,239					5,238
8	60,664					
9	5,391	4,043	7,081	112,273	3,438	6,699
10	5,756					
11						1,750
12						
13			5,682	5,682	17,046	28,411
14	13,906	2,509	129	27,887	7,131	41,816
15			950	6,534		13,266
16						
17	2,298	930	749	6,636	5,087	9,735
18	134	54	44	388	297	568
19						4,616
20	678	274	221	1,958	1,502	2,872
21		602		2,527	80	81
22						1,415
23						
24						5,841
25						
26					400	
27					933	9,158
28						
29	131,987	22,400	30,596	263,286	112,170	284,339

**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	433,721	47,892	73,690	(9,336)	1,251
11	461.2	Commercial	419,435	35,076	101,306	(8,707)	505
12	461.3	Industrial	105,520	12,209	52,065	(2,501)	42
13	461.4	Public Authorities	50,060	8,766	10,831	28	53
14		Total	1,008,736	103,943	237,892	(20,516)	1,851
15	462.1	Public Fire-Protection Service	402,968	55,976			
16	462.2	Private Fire-Protection Service	87,703	14,941			
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,499,407	174,860	237,892	(20,516)	1,851
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	2,691	(180)			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	2,691	(180)	0	0	0
28		Total Operating Revenues	1,502,098	174,680	237,892	(20,516)	1,851

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

W-3

**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)	\$1,502,098	
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)		\$1,502,098

**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	149,511	84,342	20-40 yrs	2,769
2	305	Collecting and Impounding Reservoirs	21,831	21,311	75 yrs	209
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				
8	311	Pumping Equipment	103,512	59,450	20-25 yrs	2,469
9	320	Water Treatment Equipment	262,171	87,280	10-20 yrs	6,133
10	330	Distribution Reservoirs and Standpipes	824,347	754,966	50 yrs	15,637
11	331	Transmission and Distribution Mains	3,110,473	3,095,096	33-76 yrs	40,669
12	333	Services	592,120	504,274	33-37 yrs	14,703
13	334	Meters and Meter Installations	365,765	273,744	13-25 yrs	11,072
14	335	Hydrants	221,161	207,149	50 yrs	3,368
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	19,767	11,579	6-20 yrs	1,634
17	341	Transportation Equipment	163,197	28,260	5-8 yrs	7,414
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	51,184	5,238	10 yrs	628
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	78,708	69,468	10 yrs	7,789
23	347	Miscellaneous Equipment	85,723	26,425	10- 15 yrs	1,181
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	6,178,831	5,357,943		117,616

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE						
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	RESERVE BALANCE AT BEGINNING OF YEAR (c)	DEPRECIATION ACCRUALS BOOKED TO RESERVE (d)	OTHER CREDITS TO RESERVE* (e)	TOTAL CREDITS TO RESERVE* (Columns d + e) (f)
1	304	Structures and Improvements	101,803	2,769		2,769
2	305	Collecting and Impounding Reservoirs				
3			19,243	209		209
4	306	Lake, River and Other Intakes	27,058	1,941		1,941
5	307	Wells and Springs				
6	308	Infiltration Galleries and Tunnels				
7						
8	309	Supply Mains				
9	310	Power Generation Equipment				
10	311	Pumping Equipment	78,807	2,469		2,469
11	320	Water Treatment Equipment	209,971	6,133		6,133
12	330	Distribution Reservoirs and Standpipes				
13			318,570	15,637		15,637
14	331	Transmission and Distribution Mains				
15			581,763	40,669		40,669
16	333	Services	192,092	14,703		14,703
17	334	Meters and Meter Installations				
18			198,073	11,072		11,072
19	335	Hydrants	36,373	3,368		3,368
20	339	Other Plant and Miscellaneous Equipment				
21						
22	340	Office Furniture and Equipment	15,579	1,634		1,634
23	341	Transportation Equipment	133,175	7,414		7,414
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment	50,468	628		628
26	344	Laboratory Equipment	5,749			
27	345	Power Operated Equipment				
28	346	Communication Equipment	31,815	7,789		7,789
29	347	Miscellaneous Equipment	69,898	1,181		1,181
30	348	Other Tangible Plant				
31						
32		Total	2,070,437	117,616	0	117,616
33						

\*Specify nature of transaction

Use ( ) to denote reversal entries.





**CLASSIFICATION OF CUSTOMERS**

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	1,250	1	1,251
2	Commercial	436	69	505
3	Industrial	40	2	42
4	Governmental	46	7	53
5	Affiliated Distributors			0
6	Other Distributors			
7	Grand Total	1,772	79	1,851

**SOURCE OF SURFACE WATER SUPPLY**

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gal. (c)	Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year	
					Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Gal. (f)
1						
2	Eagle Lake, Bar Harbor	3.6	580,000	250,000	1.030	2.883
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

SOURCE OF GROUNDWATER SUPPLY						
Line Number	Description of Source (a)	Open or Covered	Depth* (b)	Diameter (c)	Yield in Gallons per day (d)	Pumping Method** (e)
1	Springs	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 or collecting walls	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	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	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 (summer use)	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	Eagle Lake	X	X					X	chloramination (2010)
2									fluoridation (1964)
3									
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	7,880				7,880
4		14	2,660				2,660
5		12	5,819				5,819
6							
7							
8							
9	Total Transmission		27,409	0	0	27,409	27,409
10	Distribution						
11		1.5	1,630		340		1,290
12		2	27,072	370	2,030		25,412
13		2.5	450				450
14		3	17,311	1,940	2,225		17,026
15		4	6,990	700			7,690
16	Includes, 1000' relined in 2011	6	40,623	2,585	1,000		42,208
17		8	34,814	80	80		34,814
18		10	17,541				17,541
19		12	8,352				8,352
20							
21							
22							
23	Total Distribution		154,783	5,675	5,675		154,783

**FIRE HYDRANTS**

- Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection
- 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"	107		6	5	108	
2	Private Hydrants-7 custmrs	6"	6"		25			25	
3									
4	sprinklers-109; customers-72	1"			2				2
5		1.5"			11				11
6		2"		1	13	2		1	15
7		3"			4				4
8		4"		1	13			1	13
9		6"		4	54	2		4	56
10		8"			2				2
11									
12	Total Sprinklers			6	99	4	0	6	103

**SERVICE PIPES**

- Show the requested information concerning the service pipes used in the delivery of water from the distribution mains.
- State in a footnote upon what basis, if any, consumers are charged for the installation of services.
- 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"	1253	4	4	1253	1239	14
3	1"	371	18	15	374	363	11
4	1.5"	65		1	64	62	2
5	2"	90	5	3	92	91	1
6	3"	3			3	3	0
7	4"	37			37	36	1
8	6"	10			10	9	1
9							
10							
11							
12							
13							
14	Total	1829	27	23	1833	1803	30
15	Owned by Consumers						
16							
17							
18							
19							
20	Total						

**CONSUMER'S METERS**

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

Line Number	Size, in. (a)	Number of Meters in Service				Number in Stock at End of Year (f)	Number Purchased During Year (g)	Number Condemned or Sold during Year (h)
		Beginning Year (b)	Installed During Year (c)	Removed During Year (d)	End of Year (e)			
1	Owned by Respondent							
2	5/8"	1256	197	201	1252			179
3	3/4"	272	24	24	272			7
4	1"	134	5	9	130	2		1
5	1.5"	44	4	2	46	3	4	3
6	2"	47	1		48	5	6	
7	3"	17	1		18		1	
8	4"	4			4			
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1776	232	236	1772	10	11	190
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

# of metered customers	1772
# of meters in stock (new)	10
# of used rebuilt meters in stock	85      1867      meters available

**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				21,136	
2	February				20,260	
3	March				18,466	
4	April				20,733	
5	May				22,999	
6	June				39,053	
7	July			2,500	62,482	
8	August			500	54,647	
9	September				42,216	
10	October				35,761	
11	November				23,465	
12	December				12,303	
13	Totals	0	0	0	3,000	373,521
14						THOUSAND GALLONS
15	Total PRODUCTION WATER					376,521
16						
17	Total REVENUE WATER (Page W-3, line 20, col. e) or					237,892
18						
19	Balance as NON-REVENUE WATER		State Percentage:	36.82%	138,629	
20						
21	<b>Description and estimated consumption of Non-Revenue Water</b>					
22	Utility Usage-at source/treatment plants				2,000	
23	Utility Usage-flushing hydrants	Number flushed:	350		14,600	
24	Utility Usage-bleeders	Number in use:	5 winter only, 2 yearly		18,000	
25	Utility Usage-meter bench	Number meters tested:				
26	Utility Usage-other purposes (specify):					
27	Summer line(s) filling/flushing/ddraining				5,000	
28	Standpipe maintenance				3,000	
29						
30	Fire Protection	Number of hydrant-using fires:	3		150	
31	Main Breaks	Number of breaks:	8		25,000	
32	Service Line losses before meters	Number of cases:	5		12,000	
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					79,750
37	Unaccounted for Water		15.6%		58,879	
38	Total Non-Revenue Water (Lines 36 plus Line 37)					138,629
39						
40	<b>System DEMAND Data</b>		Quantity (mgd)	Date		
41	Average Daily Demand:	1.030				
42	Maximum Day Demand:	2.883	7/22/2011			
43	Peak Hour Demand:	0.228	07/22/11			

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.

Prior years - line 37: 2010 Unaccounted for Water 60,862 or 15.9%  
 2009 Unaccounted for Water 82,556 or 18.3%  
 2008 Unaccounted for Water 95,989 or 23.2%