

ANNUAL REPORT
For Water Utilities
OF

Name Town of Bar Harbor - Water Division

Address 93 Cottage Street
Bar Harbor, ME 04609

TO THE
PUBLIC UTILITIES COMMISSION
OF THE
STATE OF MAINE
FOR THE
YEAR ENDED DECEMBER 31, 2012

Signature of Person
responsible for report

Stanley W Harmon

TITLE Finance Director, Treasurer
TELEPHONE 207-288-5096

E_MAIL treasurer@barharmoraine.gov

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

§ 1508-A - Administrative penalty

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record, 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 completed and filed with the Commission using CMS by April 1 of the year following the date of report. No hard copies are necessary.**

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.

..... /S/ Stanley Harmon
(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this day of
(month, year)

.....

.....

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

Line Number	HISTORY OF RESPONDENT
1	
2	1. Exact name of Utility filing this report Town of Bar Harbor - Water Division
3	
4	2. Location of main office 93 Cottage Street, Bar Harbor, ME 04609
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	
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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	
34	not applicable
35	
36	
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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 laws of 1874
46	Entity purchased by Town of Bar Harbor Municipality, October 4, 2001; PUC #2001-528
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	
52	not applicable

Line Number	HISTORY OF RESPONDENT		
1			
2	9. State fully the territory you are authorized to serve. _____		
3			
4	Any territory within the confines of the Town of Bar Harbor		
5			
6			
7			
8			
9			
10	10. Territory actually being served. _____		
11	Serving the major part of the population base of the Town, consisting of the Town, including the		
12	territory located principally within the villages of Bar Harbor, Hulls Cove and Salisbury Cove.		
13			
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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			
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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>
36			<i>Preferred shares held</i>
37	Not Applicable / Municipal Corporation		
38			
39			
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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. 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 as well as maintaining adequate public and private fire hydrant pressures throughout the system.

C. One of the primary goals are the savings realized by combining and coordinating the needed water main upgrades with other critical upgrades of the Town infrastructure (sewer main replacements, road reconstruction, sidewalk reconstruction, etc.). Another major goal is to continue to maintain the water utility's filtration waiver on its surface supply which saves the ratepayers considerable monies in cost avoidance if the capital costs of a filtration plant were otherwise 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 the protection of its water resource. An emphasis on reducing water loss through locating leaks and replacing old pipes is ongoing, including an active main and service replacement program that is funded on an annual basis. Lost water has been reduced.

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, a construction manager, a technology consultant 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 compact development patterns. This also helps limit the strain on private well water resources. The Town is now working with the State DOT on a five mile Rte #3 upgrade in 2015/2016 and will include the Water Division having the opportunity to upgrade portions of its Route #3 line to a larger size and possible elimination of a small aging standpipe.

F. Gross capital investments in 2012 were \$1,566,855; primarily for expenditures for the mandated implementation of the Long Term Enhanced Surface Water Treatment Rules and Stage 2 Disinfection By-Products Rule. Estimated costs are at \$2.9 million; with \$2.7 million borrowed from the Federal Drinking Water Program at subsidized interest, administered through the Maine Municipal Bond Bank. The project replaces pumps and adds a primary UV system for water treatment that is expected to be substantially complete in 2013/14.

New water rates will be placed into effect on January 1, 2013. PUC Docket #2012-0499 allowed for an overall 18.4% increase in rates. In 2012, a *Cost of Service Study* was completed that examined the existing rate blocks, rate steps, minimum charges, seasonal rates, etc., to ensure that they are equitable for all rate/size classifications as well as for seasonal/annual customers and for private/public fire protection customers. At the time of this PUC filing, hearings have been held on the report issued by *La Capra Associates, Inc.*, but a final consensus as to what to file with the PUC for possible January 2014 implementation has not been reached by the Councilors. The utility also updated and filed with the PUC its *Terms and Conditions* in 2012 with new user fees for previous no-fee services. The Town is in the middle of a long term tank maintenance contract signed in October 2009 for its steel JaxLab storage tank that provides for annual OSHA inspections, preventative maintenance and painting of said tank on an as needed basis. In 2014, the Town anticipates completing a new Public Works Facility complex and intends to lease space to the Water Division. At that time any unused water real estate assets will be sold for the benefit of the water rate payers.

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: \$62,100 Composed of 50% salaries and 50% for all benefits and admin. overhead costs The fee covers time spent by the Town Manager, Public Works Director, Finance Director, Technology Administrator, as well as expenses, benefits and the time of the finance staff, office space 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	Not applicable			
24				
25				
26				
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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
1				
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3	Not Applicable			
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FINANCIAL SECTION

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		EQUITY CAPITAL			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings			
8	215	Unappropriated Retained Earnings		1,820,028	1,554,695
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		1,820,028	1,554,695
12		LONG-TERM DEBT			
13	221	Bonds	F-17	4,715,400	4,524,143
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		4,715,400	4,524,143
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		237,129	87,359
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	583,964	563,967
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	18,556	13,901
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	22,598	18,862
29		Total Current and Accrued Liabilities		862,247	684,089
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14		
32	252	Advances for Construction	F-20	165,000	165,000
33	253	Other Deferred Credits			
34	255	Accumulated Deferred Investment Tax Credits			
35		Total Deferred Credits		165,000	165,000
36	261-265	OPERATING RESERVES	F-21	166,505	192,563
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	342,770	305,093
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	179,956	170,991
40		Total Net C.I.A.C	F-21	162,814	134,102
41		ACCUMULATED DEFERRED INCOME TAXES			
42	281	Accumulated Deferred Income Taxes-Accelerated Depreciation			
43	282	Accumulated Deferred Income Taxes-Liberalized Depreciation			
44	283	Accumulated Deferred Income Taxes-Other			
45		Total Accumulated Deferred Income Taxes		0	0
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		7,891,994	7,254,592

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 represents the average life of all the net depreciable assets on July 1, 2003. The annual amortization costs of the acquisition costs were not to be included for rate making purposes, as stipulated in the 1/1/04 rate case (Docket #2003-759). The stock price purchased by the Town was 2,781 shares @ \$863; or \$2,400,003.

Acct #272 Accumulated Amortization of CIAC. The statements for 2012 include 12 months credit amortization of \$8,965 through December for CIAC that was included in Acct #407 within the total expense amount of \$5,367 on Schedule F-4. This amount (-\$8,965) offsets the same depreciation taken on those same depreciable assets shown on Schedule F-4 in Acct# 403.

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 (CIAC) account on the PUC report as well as in the Town's internal reporting. The amount for CY2012 is \$37,677 and is shown in further detail on schedule F-21.

OPERATING STATEMENT-WATER					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY OPERATING INCOME			
2	400	Operating Revenues (should equal W-3 line 28)	W-3	1,505,906	1,502,098
3	401	Operating Expenses	W-2	901,266	867,292
4	403	Depreciation Expense	W-4	122,199	117,616
5	406	Amortization of Utility Plant Acquisition Adjustment		70,124	70,124
6	407	Amortization Expense		5,367	9,684
7	408.1	Taxes Other Than Income	F-18	28,253	28,883
8	409.1	Income Taxes	F-18		
9	410.1	Deferred Federal Income Taxes	F-18		
10	411.1	Provision for Deferred Income Taxes-Credit	F-18		
11	412.1	Investment Tax Credits Deferred to Future Periods	F-18		
12	412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expense	F-18		
13		Total Utility Operating Expenses		1,127,209	1,093,599
14		Utility Operating Income		378,697	408,499
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property			(864)
17		Total Utility Operating Income		378,697	407,635
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		11,878	7,815
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		7,387	4,017
21					
22	419	Interest and Dividend Income		2,685	4,653
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses			
26		Total Other Income and Deductions		7,176	8,451
27		TAXES APPLICABLE TO OTHER INCOME			
28	408.2	Taxes Other Than Income	F-18		
29	409.2	Income Taxes	F-18		
30	410.2	Provision for Deferred Income Taxes	F-18		
31	411.2	Provision for Deferred Income Taxes - Credit	F-18		
32	412.2	Investment Tax Credits - Net	F-18		
33	412.3	Investment Tax Credits Restored to Nonoperating Income	F-18		
34		Total Taxes Applicable To Other Income		0	0
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	119,782	150,776
37	428	Amortization of Debt Discount & Expense	F-14	758	20,850
38	429	Amortization of Premium on Debt	F-14	0	(17,798)
39		Total Interest Expense		120,540	153,828
40		EXTRAORDINARY ITEMS			
41	433	Extraordinary Income			
42	434	Extraordinary Deductions			
43	409.3	Income Taxes, Extraordinary Items	F-18		
44		Total Extraordinary Items		0	0
45					
46		NET INCOME		265,333	262,258

OPERATING STATEMENT-WATER						
Line Number	ACCT. NO.	(b)	AMOUNTS (c)			
(a)						
1	215	Unappropriated Retained Earnings, 1/01/12 Beginning Balance				1,554,695
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)				265,333
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, 12/31/12 Ending Balance				1,820,028
29						
30	214	Appropriated Retained Earnings 1/01/12 Beginning Balance				0
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				
36						
37						
38	214	Appropriated Retained Earnings 12/31/12 Ending Balance				0
	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
39						
40	214.2	Sinking Fund Reserve				0
41	214.3	Funded Debt Retired thru Surplus				0
42	214.4	Other				0
43						0
44		Total	0	0	0	0
44						

UTILITY PLANTS (ACCOUNTS 101-105)					
Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	6,410,689		6,410,689
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	1,594,350		1,594,350
7					
8		Total Utility Plant	8,005,039	0	8,005,039

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 purchased - 2781 shares @ \$873 = \$2,400,003	2,454,334		2,454,334
12	Unfunded pension reserve = \$ 144,988			
13	All other costs & adjustments = \$ (90,657)			
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 Company			0
21	corporate entity on 6/25/2003 (avg. life of all assets) - Beg. Bal 1/1/2012	596,053		596,053
22	Plus: 2012 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	666,177	0	666,177
26				
27	Net Acquisition Adjustments	1,788,157	0	1,788,157

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

F-9a

ACCOUNTS AND NOTES RECEIVABLE - NET (Accts 141-144)		
Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.		
Line Number	Description (a)	TOTAL (b)
1	ACCOUNTS RECEIVABLE:	
2		
3	Customer Accounts Receivable (Acct. 141):	
4	Water	13,651
5	Other	3,301
6		
7	Total Customer Accounts Receivable	16,952
8		
9	OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
10		
11		
12		
13		
14		
15	Total Other Accounts Receivable	0
16		
17	NOTES RECEIVABLE (Acct. 144):	
18		
19		
20		
21		
22		
23		
24	Total Notes Receivable	0
25		
26	Total Accounts and Notes Receivable	16,952
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	3,000
31	Add: Provision for uncollectibles for current year	
32	Collections of accounts previously written off	
33	Utility accounts	800
34	Others	
35		
36	Total Additions	800
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	3,800
45		
46	Total Accounts and Notes Receivable - Net	13,152

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	135,100		135,100
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	135,100	0	135,100

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

Line Number	DESCRIPTION OF ASSET (a)	AMOUNT (B)
13	Accrued Utility Revenues	
14	Other:	
15		
16	Leasehold Improvements - 49 Park Street lease	
17	(5 year lease Nov. 2009 to Nov. 2014 - amortized/expensed over 5 years	
18	annual renewal option(s) available as of Nov. 2014.	
19	Beginning Balance 1/1/2012	40,276
20	2012 Amortization (exp in acct #407 F-4)	14,008
21	Ending Blance 12/31/2012	26,268
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	26,268

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	575		575
6	Assessment/Dues	5,216		5,216
7				0
8				
9	Total Prepayments	5,791	0	5,791

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)				9,800
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Tank Painting Mainat. Prepaid Amortization (JaxLab)				52,961
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				62,761

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1								0
2	GO SRF Fund	15,179	2002	2022	7,588		758	6,830
3	Duckbrook Tank							
4	02/15/02							
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	15,179			7,588	0	758	6,830

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								0
3	None							0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	0			0	0	0	0

EXTRAORDINARY PROPERTY LOSSES (Acct. 182)

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; (\$563,967 in CY2011)	583,964
22	(Water Division short of working capital at year end due to prior capital investments made)	
23	Nominal interest @ 1% charged to Water Division for use of funds.	
24		
25		
26		
27		
28		
29		
30		
31	Total	583,964

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		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 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 SRF									
3	Duckbrook Tank Loan	Feb 15 2002	Oct 1 2021	750,000	382,946	750,000	0	2.67%	April & Oct 1st	10,962
4	Maine Bond Bank									
5										
6	#221 GO SRF									
7	Main Replacements	May 1 2010	May 1 2030	600,000	540,000	600,000	0	2.0% - 4.0%	May & Nov 1st	17,525
8	Hutchinson, Shockey, Erley									
9										
10	#221 GO SRF									
11	BHWC Acquisition Refin.	Sept 15 2011	Dec 1 2031	3,739,000	3,278,686	3,739,000	0	2.0% - 3.5%	June & Dec 1st	81,645
12	&Main Replacements									
13	Morgan Stanley									
14										
15	#221 GO SRF									
16	Duckbrook Pump Station	Oct 1 2012	Oct 1 2032	2,679,150	513,768	513,768	0	1.5%	Oct & April 1st	6,990
17	& Treatment Plant									
18	Maine Bond Bank									
19										
20	General Fund				see F-15			1.0%	monthly	2,660
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total				4,715,400					119,782

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 Bond	2,327	427	10,962	11,168	2,121
5	5/1/2010 GO Bond	2,985	427	17,525	17,625	2,885
6	9/15/2011 GO Bond	8,589	427	81,645	83,674	6,560
7	10/1/2012 GO SRF Bond	0	427	6,990	0	6,990
8						
9	Total Account No. 237.1	13,901		117,122	112,467	18,556
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14	General Fund Borrowing			2,660	2,660	
15						
16						
17						
18						
19	Total Account No. 237.2	0		2,660	2,660	0
20						
21	Total Account No. 237	13,901		119,782	115,127	18,556

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	5,837
24					
25	Docket 2012-499; effective 1/1/2013	9,800	9,800	666	0
26	amortize 1/1/2013 - 12/31/2014)				
27					
28					
29					
30					
31					
32	Total	9,800	0		5,837

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description	Balance End of Year
	(a)	(b)
1	Advance Billing and Payments	
2	Other:	
3	#241.1 Accrued Vacation Wages	11,943
4	#241.2 Accrued Wages Worked	9,276
5	#241.3 Security Deposits	1,379
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	22,598

ADVANCES FOR CONSTRUCTION (Acct. 252)

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

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	192,563		26,058	166,505
4	Acct. 265-Miscellaneous Operating Reserves				0
5	Other				0
6					
7					
8					
9					
10	Total	192,563	0	26,058	166,505

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	305,093
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	37,677
4		
5		
6	Total Credits	37,677
7	Deduct refunds during year	
8	Balance end of year	342,770
9	Less Accumulated Amortization	179,956
10		
11	Net CIAC	162,814

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	Mains - 1000' Reline Wayman Lane		34,587
13	New/renew services	6	3,090
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		37,677

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

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

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

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

POLITICAL ACTIVITIES, INSTITUTIONAL ADVERTISING, PROMOTIONAL ADVERTISING AND PROMOTIONAL ALLOWANCES

Report by item the account number, nature, payee and amounts for such activities, advertising, and allowances recorded in separate subdivisions of the non operating account no. 426, "Miscellaneous Nonutility Expenses." Report in an attachment a description of the methods used by the utility to collect and account for such information and methods used to inform its employees and agents of the requirement of Chapter 83 of the Public Utilities Commission's rules and regulations and how to report such information to the utility for inclusion in the report required by Section 2 and the accounts required by Section 3 of this rule. IF NONE, SO STATE.

REMARKS:

Item	Amount
None	

**WATER OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT.	ACCOUNT NAME	CURRENT YEAR	.1	.2
	NO.			Source of Supply & Pumping Expenses-Operations	Source of Supply & Pumping Expenses-Maintenance
	(a)	(b)	(c)	(d)	(e)
1	601	Salaries and Wages - Employees	298,071	487	8,084
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3					
4	604	Employee Pensions and Benefits	112,193	221	3,029
5	610	Purchased Water			
6	615	Purchased Power	18,659	5,841	
7	616	Fuel for Power Purchased	11,997		
8	618	Chemicals	46,039		
9	620	Materials and Supplies	177,842	22	4,623
10	631	Contractual Services - Engineering	4,594	2,756	
11	632	Contractual Services - Accounting	1,900		
12	633	Contractual Services - Legal	825		
13	634	Contractual Services - Management Fees	62,100		
14	635	Contractual Services - Other	90,185	15	208
15	641	Rental of Building/Real Property	20,900		
16	642	Rental of Equipment			
17	650	Transportation Expenses	22,071	44	595
18	656	Insurance - Vehicle	1,568	3	42
19	657	Insurance - General Liability	4,497		
20	658	Insurance - Workman's Compensation	7,318	15	198
21	659	Insurance - Other	3,610		325
22	660	Advertising Expense	2,111		
23	666	Regulatory Commission Expenses -	5,837		
24		Normalization of Rate Case Expense			
25	667	Regulatory Commission Expenses - Other			
26	670	Bad Debt Expense	800		
27	675	Miscellaneous Expenses	8,149		
28					
29		Total Water Utility Expenses	901,266	9,404	17,104

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	23,683	7,155	5,778	71,096	46,104	135,684
2						
3						
4	8,975	2,693	2,132	26,814	17,390	50,939
5						
6	3,488		2,353			6,977
7	6,048					5,949
8	46,039					
9	6,289	5,405	3,957	150,232	3,004	4,310
10	1,838					
11						1,900
12						825
13			6,210	6,210	18,630	31,050
14	14,118	3,246	147	28,071	8,718	35,662
15			950	6,583		13,367
16						
17	1,765	530	419	5,275	3,421	10,022
18	125	38	30	375	243	712
19						4,497
20	585	176	139	1,749	1,134	3,322
21		252				3,033
22						2,111
23						
24						5,837
25						
26					800	
27					1,267	6,882
28						
29	112,953	19,495	22,115	296,405	100,711	323,079

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	426,246	-7,475	71,570	-2,120	1,248
11	461.2	Commercial	421,111	1,676	102,200	894	423
12	461.3	Industrial-Jackson Lab	116,518	10,998	57,920	5,855	41
13	461.4	Public Authorities	47,001	-3,059	9,905	-926	45
14		Total	1,010,876	2,140	241,595	3,703	1,757
15	462.1	Public Fire-Protection Service	402,968	0			1
16	462.2	Private Fire-Protection Service	89,174	1,471			79
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,503,018	3,611	241,595	3,703	1,837
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	2,888	197			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	2,888	197	0	0	0
28		Total Operating Revenues	1,505,906	3,808	241,595	3,703	1,837

*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)	\$1,505,906	
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)		\$1,505,906

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	2,883
2	305	Collecting and Impounding Reservoirs	21,831	21,311	75 yrs	140
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	41,583	20-25 yrs	2,200
9	320	Water Treatment Equipment	262,171	87,280	10-20 yrs	6,293
10	330	Distribution Reservoirs and Standpipes	824,347	754,966	50 yrs	15,649
11	331	Transmission and Distribution Mains	3,159,788	3,145,567	33-76 yrs	42,738
12	333	Services	614,463	528,942	33-37 yrs	14,813
13	334	Meters and Meter Installations	338,150	273,744	13- 25 yrs	10,687
14	335	Hydrants	241,635	228,013	50 yrs	4,242
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	19,767	9,859	6-20 yrs	1,366
17	341	Transportation Equipment	192,051	57,114	5-10 yrs	9,979
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	51,184	5,238	10 yrs	522
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	78,708	69,468	10 yrs	6,946
23	347	Miscellaneous Equipment	83,666	26,425	10-15 yrs	1,800
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	6,270,145	5,463,213	0	122,199

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	104,572	2,883		2,883
2	305	Collecting and Impounding Reservoirs				
3			19,452	140		140
4	306	Lake, River and Other Intakes	28,999	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	80,836	2,200		2,200
11	320	Water Treatment Equipment	212,471	6,293		6,293
12	330	Distribution Reservoirs and Standpipes				
13			334,207	15,649		15,649
14	331	Transmission and Distribution Mains				
15			616,316	42,738		42,738
16	333	Services	204,255	14,813		14,813
17	334	Meters and Meter Installations				
18			194,745	10,687		10,687
19	335	Hydrants	38,751	4,242		4,242
20	339	Other Plant and Miscellaneous Equipment				
21						
22	340	Office Furniture and Equipment	17,213	1,366		1,366
23	341	Transportation Equipment	140,589	9,979		9,979
24	342	Stores Equipment				
25	343	Tools, Shop and Garage Equipment	48,198	522		522
26	344	Laboratory Equipment				
27	345	Power Operated Equipment				
28	346	Communication Equipment	39,604	6,946		6,946
29	347	Miscellaneous Equipment	69,526	1,800		1,800
30	348	Other Tangible Plant				
31						
32		Total	2,149,734	122,199	0	122,199
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	1,248	1	1,249
2	Commercial	423	70	493
3	Industrial-Jackson Lab	41	2	43
4	Governmental	45	7	52
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,757	80	1,837

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	923	2330
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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

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

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

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

Line Number	Location (city, village or town) (a)	Classification (earth, steel, concrete, etc.) (b)	Open or Covered (c)	Capacity in thousand gallons (d)	Maximum Number of Day's Supply (e)	Service Zone Supplied (f)
1	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	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 (surface supply)	x	x						Chloramination (2010) Fluoridation (1964)
2									
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	0	27,409
10	Distribution	1.5	1,290		88		1,202
11		2	25,412		490		24,922
12		2.5	450				450
13		3	17,026	723			17,749
14		4	7,690	20			7,710
15		6	42,208				42,208
16		8	34,814				34,814
17		10	17,541				17,541
18		12	8,352				8,352
19							
20							
21							
22							
23	Total Distribution		154,783	743	578	0	154,948

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"	108		2	2	108	
2	Private Hydrants-7 accnts	6"	6"		25				25
3									
4	Sprinklers-110; 73 accnts	1"			2				2
5		1.5"			11				11
6		2"		1	15	1		1	16
7		3"			4		1		3
8		4"		1	13		2	1	11
9		6"		4	56	3		4	59
10		8"			2				2
11									
12	Total Sprinklers			6	103	4	3	6	104

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	2	22	1233	1225	8
3	1"	374	23	1	396	386	10
4	1.5"	64			64	62	2
5	2"	92	3		95	94	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	1833	28	23	1838	1815	23
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"	1252	258	258	1252	125	395	255
3	3/4"	272	2	2	272	30	34	46
4	1"	130	10	10	130	14	26	19
5	1/5"	46	2	2	46			2
6	2"	48	6	6	48			5
7	3"	18			18			
8	4"	4			4			
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1772	278	278	1772	169	455	327
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

# of metered customers	1772
# of meters in stock (new)	169
# of used rebuilt meters in stock	

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				14,528	
2	February				13,256	
3	March				18,246	
4	April				19,339	
5	May				29,416	
6	June			1,500	38,772	
7	July			1,560	56,254	
8	August			780	52,033	
9	September				39,782	
10	October				29,183	
11	November				14,596	
12	December				19,286	
13	Totals	0	0	0	3,840	344,691
14						THOUSAND GALLONS
15	Total PRODUCTION WATER					348,531
16						
17	Total REVENUE WATER (Page W-3, line 20, col. e) or 241,595					241,595
18						
19	Balance as NON-REVENUE WATER State Percentage: 30.68%					106,936
20						
21	Description and estimated consumption of Non-Revenue Water					
22	Utility Usage-at source/treatment plants					2,000
23	Utility Usage-flushing hydrants Number flushed: 250					8,000
24	Utility Usage-bleeders Number in use: 3 winter, 2 annual					11,000
25	Utility Usage-meter bench Number meters tested:					
26	Utility Usage-other purposes (specify):					
27	Summer line(s) filling, flushing & draining					5,000
28	Standpipe maintenance					3,000
29						
30	Fire Protection Number of hydrant-using fires: 2					600
31	Main Breaks Number of breaks: 5					18,000
32	Service Line losses before meters Number of cases: 2					8,000
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					55,600
37	Unaccounted for Water 14.7%					51,336
38	Total Non-Revenue Water (Lines 36 plus Line 37)					106,936
39						
40	System DEMAND Data					
41	Average Daily Demand: 0.923					
42	Maximum Day Demand: 2.330 07/12/12					
43	Peak Hour Demand: 0.186 06/19/12					

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 Unaccounted for Water: (000) gallons

CY2011 - 58,879 or 15.6%

CY2010 - 60,862 or 15.9%

CY2009 - 82,556 or 18.3%

CY2008 - 95,989 or 23.2%