

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, 2014

Signature of Person
responsible for report


Stanley W. Harmon

TITLE Treasurer
TELEPHONE 207-288-5096

E_MAIL treasurer@barharmoraine.gov

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

§ 1508-A - Administrative penalty

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

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

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

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

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

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

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

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

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

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

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

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

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

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**EXECUTIVE
SUMMARY**

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State of Maine

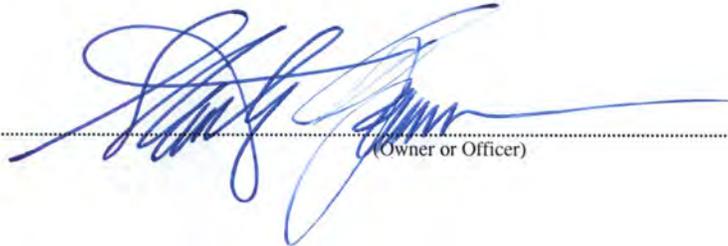
County of _____ County

} SS

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

of Town of Bar Harbor
(Full Name of Respondent)

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



(Owner or Officer)

SUBSCRIBED AND SWORN TO before me

this 26th day of FEBRUARY, 2015
(month, year)



GARY B. MOHR
Notary Public, Maine
My Commission Expires January 26, 2019

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

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

Line Number	HISTORY OF RESPONDENT			
1				
2	9. State fully the territory you are authorized to serve. _____			
3				
4	Any area within the confines of the Town of Bar Harbor			
5				
6				
7				
8				
9				
10	10. Territory actually being served. _____			
11				
12	Serving the major part of the population base of the Town, consisting of the Town, including the			
13	territory located principally within the villages of Bar Harbor, Hulls Cove and Salisbury Cove.			
14				
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21				
22	11. State fully what business, if any, is being conducted other than that of a water utility. _____			
23				
24	None			
25				
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several			
27	classes of stock. _____			
28				
29	Not Applicable / Municipal Corporation			
30				
31				
32				
33				
34				
35	13. Give names, addresses and holdings of the ten largest stockholders.			
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>	<i>Preferred shares held</i>
36				
37	Not Applicable / 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 operations

A. On October 4, 2001, 100% of the Bar Harbor Water Company's stock was acquired by the Town of Bar Harbor. This action was approved by PUC Docket #2001-528. The corporation was subsequently dissolved on June 25, 2003 and the utility since has operated as a division of the Town's Public Works Department but still supported 100% by user fees. The Town updates annually a long term (5 years) capital improvement plan that incorporates regulatory, infrastructure and operational improvements to the system. There is a history of the Water Company available to the public on the Town's web site at www.barharbormaine.gov. This extensive history was commissioned by the National Park Service and contains historical data and activity from 1873 to 2004.

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

C. One of the primary goals are the savings realized by combining and coordinating the needed water main upgrades with other critical upgrades of the Town infrastructure (sewer main replacements, road reconstruction, sidewalk reconstruction, etc.). Another major goal is to continue to maintain the water utility's *filtration waiver* on its surface supply which saves the ratepayers considerable monies in cost avoidance if the capital costs of a new filtration plant were otherwise factored into the rate structure. The cooperative effort by the Water Division employees along with Acadia National Park staff on the conservation land surrounding the surface 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.

D. There is one division of six employees who cross train and share duties; five are licensed operators. The Town also employs a general manager, a construction manager, a technology consultant and a fiscal manager to oversee those aspects of the operations and charges a "service" fee that reimburses the Town's taxpayers for such services. During the latter part of 2014, the Superintendent of the Water Division also became Superintendent of the Wastewater Division and his salary/responsibilities are now equally shared.

E. The adopted Comprehensive Plan (June 2008) encourages future growth in areas serviced by Town water. A primary goal of the Comp Plan is to support the expansion of the Town's water distribution system into designated growth areas to support planned compact development patterns. This also helps limit the strain on private well water resources. The Town is now a committed partner with the State DOT on a five mile Rte#3 upgrade during 2015-2017 and the Water Division has the opportunity to upgrade portions of its Route #3 line to a larger size, increasing pressures and possibly eliminate the small aging standpipe on Ireson Hill. The estimated future borrowing for this effort is approximately \$1.7 million and has not yet been taken to Town Meeting for approval.

F. Gross capital investments in 2014 were \$156,498; primarily for a water excavator; hydrant & service renewals; and for 2 small main extensions. \$43,838 of the investment total was paid for by customers as a *contribution in aid of construction*.

In August, the utility's old garage on Edgewood St. was sold for \$192,263. The book value of the property was \$26,167, so a net gain of \$166,096 is reflected in the financial statements. The Water Division centralized its office, storage and operational facilities at the new public works complex in Hulls Cove and is paying the Town rent, which is equivalent to a pro-rata amount of the annual bonded debt service based upon square footage.

The current water rates were placed into effect on January 1, 2013, which allowed for an overall 18.4% increase.

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 the rates are equitable for all rate/size classifications as well as for seasonal/annual customers and for private/public fire protection customers. A final consensus as to implementation strategy has not been reached by the Town's Councilors. Action was postponed due to the partial de-regulation of State laws that has taken place and some of the desired changes may likely occur either without or with limited PUC regulatory involvement.

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; \$75,661 The fee is composed of salaries, benefits and administrative overhead costs The fee covers time spent by the Town Manager, Public Works Director, Finance Director, Technology Administrator, as well as expenses, benefits and the time of the finance staff, office space and equipment. A formula for these fees and overhead based upon actual estimated past experience is adjusted annually by approval of the Town Council and the annual Town Meeting. None of the personnel above receive any compensation or benefits directly from any Water Division revenues.		
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COMPENSATION OF DIRECTORS/TRUSTEES

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

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

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

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1				
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3	Not applicable			
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SUMMARY OF STATISTICS		
(TO BE COMPLETED BY INVESTOR-OWNED WATER UTILITIES ONLY)		
Line Number		WATER
1	PLANT (000's omitted)	
2		
3	Plant in Service	(Not applicable)
4	Construction Work in Progress	
5	Plant Acquisition Adjustment	
6	Plant Held for Future Use	
7	Materials and Supplies	
8	Less:	
9	Accumulated Depreciation and Accumulated Amortization	
10	Contribution in Aid of Construction	
11		
12	Net Book Cost	
13		
14	REVENUES AND EXPENSES (000's omitted)	
15		
16	Operating Revenues	
17		
18	Depreciation and Amortization Expense	
19	Income Tax Expense	
20	Taxes Other Than Income	
21	Other Operating Expenses	
22		
23	Total Operating Expenses	
24		
25	Net Operating Income	
26		
27	Other Income	
28	Other Income Deductions	
29		
30	Net Income	
31		
32	NUMBERS OF CUSTOMERS	
33		
34	Residential - Yearly Average	
35	Commercial - Yearly Average	
36	Industrial - Yearly Average	
37	Others - Yearly Average	
38		
39	Total	
40		
41	OTHER STATISTICS	
42		
43	Average Annual Residential Use	
44	Average Annual Residential Revenue per 1,000 Gallons	
45	Average Residential Monthly Bill	
46	Gross Plant Investment per Customer	

**FINANCIAL
SECTION**

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		UTILITY PLANT			
2					
3	101-105	Utility Plant	F-6	9,355,231	9,261,035
4	108-110	Less: Accumulated Depreciation and Amortization	F-7	2,260,051	2,081,261
5					
6		Net Plant		7,095,180	7,179,774
7	114-115	Utility Plant Acquisition Adjustments (Net)	F-6	1,647,909	1,718,033
8		Other Plant Adj. (Specify)			
9					
10					
11		Total Net Utility Plant		8,743,089	8,897,807
12					
13		OTHER PROPERTY AND INVESTMENTS			
14					
15	121	Nonutility Property	F-8	0	0
16	122	Less: Accumulated Depreciation and Amortization			
17					
18		Net Nonutility Property		0	0
19					
20	123	Investment In Associated Companies	F-9	0	
21	124	Utility Investments	F-9	0	
22	125	Other Investments	F-9	0	
23	127	Other Special Funds	F-9a	0	0
24					
25		Total Other Property & Investments		0	0
26					
27		CURRENT AND ACCRUED ASSETS			
28					
29	131	Cash		104,399	17,640
30	132	Special Deposits	F-8	0	
31	134	Working Funds			
32	135	Temporary Cash Investments		402,563	121,419
33	141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-10	32,108	137,326
34					
35	145	Accounts Receivable from Associated Companies	F-11	0	
36	146	Notes Receivable from Associated Companies	F-11	0	
37	151	Material and Supplies	F-12	136,968	142,468
38	162	Prepayments	F-13	8,025	6,341
39	171	Accrued Interest and Dividends Receivable			
40	174	Misc. Current and Accrued Assets	F-12	0	11,940
41					
42		Total Current and Accrued Assets		684,063	437,134
43					
44	181-190	DEFERRED DEBITS	F-13	53,031	85,689
45			& F-14		
46		TOTAL ASSETS AND OTHER DEBITS		9,480,183	9,420,630

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES					
Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR END (d)	PREVIOUS YEAR END (e)
1		EQUITY CAPITAL			
2	201	Common Stock Issued	F-16		
3	204	Preferred Stock Issued	F-16		
4	211	Other Paid-In Capital			
5	212	Discount on Capital Stock			
6	213	Capital Stock Expense			
7	214	Appropriated Retained Earnings			
8	215	Unappropriated Retained Earnings	F-5	3,047,395	2,528,959
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		3,047,395	2,528,959
12		LONG-TERM DEBT			
13	221	Bonds	F-17	5,954,692	6,414,605
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		5,954,692	6,414,605
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		29,491	74,367
19	232	Notes Payable	F-15	0	
20	233	Accounts Payable to Associated Companies	F-15	27,597	15,995
21	234	Notes Payable to Associated Companies	F-15	0	
22	235	Customer Deposits		2,142	2,876
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	16,381	17,492
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	28,878	26,498
29		Total Current and Accrued Liabilities		104,489	137,228
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		
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	407,809	363,971
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	199,202	189,133
40		Total Net C.I.A.C	F-21	208,607	174,838
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		9,480,183	9,420,630

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 7/1/03, following dissolution of the Company on June 25, 2003. This amortization schedule represents the average life of all the net depreciable assets on 7/1/03. Annual amortization costs of \$70,124 were not to be included for rate making purposes, as stipulated in the 1/1/04 rate case (Docket #2003-759).

Acct #272 - Accumulated Amortization of Contributions In Aid of Construction (CIAC). The statements for 2014 include 12 months credit amortization of \$10,069 that was included in Acct #407 within the total expense amount of \$1,871 on Schedule F-4. This amount (-\$10,069) offsets the depreciation taken on those same depreciable assets show 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 Contributions In Aid of Construction (CIAC) account on the PUC report as well as in the Town's internal reporting. The amount of CIAC for CY2014 is \$43,838 and is shown in further detail on Schedule F-21.

F-4 Operating Statement

Revenues Acct #414 - Gain from Sale of Property. The utility's old garage utility building on Edgewood Street was sold in August of 2014 for \$192,262, which when offset by the book value of \$26,168 resulted in a net gain of \$166,094. The building was sold by Town Meeting approval as the Water Division was leasing part of the new facilities located at the Public works complex. Last year's sale comprised of the office building.

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	1,799,864	1,772,632
3	401	Operating Expenses	W-2	998,254	1,019,940
4	403	Depreciation Expense	W-4	214,926	139,882
5	406	Amortization of Utility Plant Acquisition Adjustment	F-6	70,124	70,124
6	407	Amortization Expense		1,871	5,151
7	408.1	Taxes Other Than Income	F-18	33,876	31,134
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		1,319,051	1,266,231
14		Utility Operating Income		480,813	506,401
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		166,094	338,861
17		Total Utility Operating Income		646,907	845,262
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		9,087	12,627
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		7,418	9,350
21					
22	419	Interest and Dividend Income		1,606	1,179
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income			
25	426	Miscellaneous Nonutility Expenses			
26		Total Other Income and Deductions		3,275	4,456
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	130,987	140,028
37	428	Amortization of Debt Discount & Expense	F-14	758	759
38	429	Amortization of Premium on Debt	F-14		
39		Total Interest Expense		131,745	140,787
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		518,437	708,931

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	(b)	AMOUNTS (c)			
1	215	Unappropriated Retained Earnings, 1/01/14 Beginning Balance	2,528,958			
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)	518,437			
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, 12/31/14 Ending Balance	3,047,395			
29						
30	214	Appropriated Retained Earnings 1/01/14 Beginning Balance				
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve				
35		Funded Debt Retired thru Surplus				
36						
37						
38	214	Appropriated Retained Earnings 12/31/14 Ending Balance	0			
39						
	ACCT. NO.	TITLE	BEGINNING BALANCE	ADDITIONS	WITHDRAWALS	ENDING BALANCE
40	214.2	Sinking Fund Reserve				0
41	214.3	Funded Debt Retired thru Surplus				0
42	214.4	Other				0
43						0
44		Total	0	0	0	0
44						

UTILITY PLANTS (ACCOUNTS 101-105)					
Line Number	ACCT. NO. (a)	(b)	WATER (c)	OTHER (d)	TOTAL (e)
1		PLANT ACCOUNTS			
2	101	Utility Plant In Service	9,320,647		9,320,647
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	34,584		34,584
7					
8		Total Utility Plant	9,355,231	0	9,355,231

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 Co.			0
21	corporate entity on 6/25/03 (avg. life of all assets) - Beg. Bal. 1/1/14	736,301		736,301
22	Plus: 2014 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	806,425	0	806,425
26				
27	Net Acquisition Adjustments	1,647,909	0	1,647,909

ACCUMULATED DEPRECIATION (ACCOUNT 108)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	2,081,261		2,081,261
2	Credit during year:			
3	Accruals charged to Account 108	214,926		214,926
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	214,926	0	214,926
10				
11	Debits during year:			
12	Book cost of plant retired	36,136		36,136
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	36,136	0	36,136
17				
18	BALANCE END OF YEAR	2,260,051	0	2,260,051

ACCUMULATED AMORTIZATION (ACCOUNT 110)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
19	BALANCE FIRST OF YEAR			0
20	Credits during year:			
21	Accruals charged to Account 110			0
22	Other credits (specify)			0
23				0
24	None			0
25	Total credits	0	0	0
26				
27	Debits during year:			
28	Book cost of plant retired			0
29	Other debits (specify)			0
30				0
31	Total debits	0	0	0
32				
33	BALANCE END OF YEAR	0	0	0

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

INVESTMENT IN ASSOCIATED COMPANIES (Acct. 123)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
1						
2	None					
3						
4						
5						
6	Totals		0			

UTILITY INVESTMENTS (ACCOUNT 124)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
7						
8	None					
9						
10						
11						
12	Totals		0			

OTHER INVESTMENTS (ACCOUNT 125)

Line Number	Description of Investment (a)	Par Value held at close of year (b)	Book Value at close of year (c)	Dividends or Interest		Date of Maturity (f)
				Rate (d)	Amt. Credited to Income (e)	
13						
14	None					
15						
16						
17						
18	Totals		0			

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

OTHER SPECIAL FUNDS (Acct. 127)

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

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

Report hereunder all accounts and notes receivable included in Acctounts 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	34,487
5	Other	2,221
6		
7	Total Customer Accounts Receivable	36,708
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	36,708
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	4,300
31	Add: Provision for uncollectibles for current year	
32	Collections of accounts previously written off	
33	Utility accounts	300
34	Others	
35		
36	Total Additions	300
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	4,600
45		
46	Total Accounts and Notes Receivable - Net	32,108

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	136,968		136,968
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	136,968	0	136,968

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/expense over 5 years)	
18	Beginning Balance 1/1/2014	11,940
19	2014 Amortization (exp in acct#407 F-4)	11,940
20	Ending Balance 12/31/2014	0
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	Total	0

PREPAYMENTS (Acct. 162)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance			
2	Prepaid Rents			0
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify): State Assessments & Assoc. Dues	8,025		8,025
6				0
7				0
8				
9	Total Prepayments	8,025	0	8,025

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

Line Number	Description (a)	Amt. Credited to utility property (b)	Cost of Removal (c)	Salvage Credited (c)	Balance at end of year (d)
10	Miscellaneous Deferred Debits (Acct. 186):				
11					
12	Deferred Rate Case Expense (Acct. 186.6)				
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16	Tank Painting Maintenance - Prepaid Amortization (Jax Lab tank)				47,718
17	amortized @ 27,000 per annum to exp acct #635.6				
18	20 years amort. for 2 steel tanks				
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				47,718

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1	GO SRF Bond	15,179	2002	2022	6,071		758	5,313
2	Duckbrook Tank							
3	2/15/2002							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals	15,179			6,071	0	758	5,313

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:	27,597
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	27,597

CAPITAL STOCK (Acct. 201 & 204)

A.-With Par Value

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

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

B.-Without Par Value

Line No.	Class of Stock (j)	No. of Shares specified in Articles of Incorporation (k)	No. of shares authorized by P.U.C. (l)	Stock Actually Outstanding		Cash Value of other property acquired or services received as consideration for issue (o)	No. of shares nominally outstanding at close of year (p)
				Shares (m)	Cash consideration (n)		
13							
14	Common						
15							
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 as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Name and Description of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property acquired or services received as consideration for issue (g)	Interest		Interest charged to income during year (j)
								Rate percent (h)	Due Date (i)	
1	Bonds									
2	GO Bond SRF									
3	Duckbrook Tank Loan	Feb 15 2002	Oct 1 2021	750,000	305,539	750,000	0	2.67%	April & Oct 1st	9,381
4										
5	GO Bond SRF									
6	Main Replacements	May 1 2010	May 1 2030	600,000	480,000	600,000	0	2.0% - 4.0%	May & Nov 1st	16,226
7										
8	BHWC Acq. Refinancing									
9	& Main Replacements	Sept 15 2011	Dec 1 2031	3,739,000	2,749,283	3,739,000	0	2.0% - 3.5%	June & Dec 1st	72,903
10										
11	GO Bond SRF									
12	Duckbrook Pump Station	Oct 1 2012	Oct 1 2032	2,679,150	2,419,870	2,679,150	0	1.50%	Oct & April 1st	32,477
13	& UV Units @ Plant									
14										
15										
16										
17										
18										
19										
20										
21										
22	Notes									
23										
24										
25										
26	Advances from									
27	Associated Cos.									
28										
29										
30	Other Long Term Debt									
31										
32										
33	Total				5,954,692					130,987

ACCRUED TAXES (Acct. 236)

Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Balance First of Year	0		0
2				
3	Accruals Charged:			
4	Utility Regulatory Assessment Fees	9,859		9,859
5	Property Taxes			0
6	Payroll Taxes	24,017		24,017
7	Other Taxes & Licenses			0
8	Federal Income Taxes			0
9	State Income Taxes			0
10	Deferred F.I.T			0
11	Deferred S.I.T			0
12	Deferred Income Taxes - Credit			0
13	ITC Deferred To Future Periods			0
14	ITC Restored To Operating Income			0
15	Taxes Applicable to Other Income			0
16	(Accts. 408.2, 409.2 & .3, 410.2, 411.2			
17	412.2 & .3)			
18				
19	Total Taxes Accrued	33,876	0	33,876
20				
21	Taxes Paid During Year:			
22	Utility Regulatory Assessment Fees	9,859		9,859
23	Property Taxes			0
24	Payroll Taxes	24,017		24,017
25	Other Taxes & Licenses			0
26	Federal Income Taxes			0
27	State Income Taxes			0
28	Deferred F.I.T			0
29	Deferred S.I.T			0
30	Deferred Income Taxes - Credit			0
31	ITC Deferred To Future Periods			0
32	ITC Restored To Operating Income			0
33	Taxes Applicable to Other Income			0
34	(Accts. 408.2, 409.2 & .3, 410.2,			
35	411.2, 412.2 & .3)			
36				
37	Total Taxes Paid	33,876	0	33,876
38				
39	Balance End of Year	0	0	0

ACCRUED INTEREST (Acct. 237)

Line Number	(a)	Balance at Beginning of Year (b)	INTEREST Accrued during Year		Interest Paid During Year (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:					
4	2/15/2002 GO SRF	1,910	427	9,381	9,599	1,692
5	5/1/2010 GO	2,784	427	16,226	16,350	2,660
6	9/15/2011 GO	6,125	427	72,903	73,351	5,677
7	10/1/2012 GO SRF	6,673	427	32,477	32,798	6,352
8						
9	Total Account No. 237.1	17,492		130,987	132,098	16,381
10						
11	Account No. 237.2 -					
12	Accrued Interest on					
13	Other Liabilities:					
14						
15						
16						
17						
18						
19	Total Account No. 237.2	0		0	0	0
20						
21	Total Account No. 237	17,492		130,987	132,098	16,381

REGULATORY COMMISSION EXPENSE--NORMALIZATION OF RATE CASE EXPENSE (Accts. 666 and 667)

Line Number	Description of Case (Docket No.) (a)	Expense Incurred During Year (b)	Amount Transferred to Acct. No. 186.6 (c)	Charged Off During Year	
				Acct. (d)	Amount (e)
22					
23	Docket 2012-499; effective 1/1/2013				
24	amortize 1/1/2013 - 12/31/2014	0		666	4,900
25					
26					
27					
28					
29					
30					
31					
32	Total	0	0		4,900

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3	241.1 Accrued Wages Worked	10,589
4	241.2 Accrued Vacation Wages	18,289
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	28,878

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		165,000				165,000
2	Birch Bay Retirement Village					
3	Crooked Road Main Extension					
4						
5	(refundable 10 year contract from					
6	7/14/2006) - expires 7/15/2016					
7						
8	Expires to CIA (#271) & amortize					
9	over remaining years -64 years mains					
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				0
4	Acct. 265-Miscellaneous Operating Reserves				0
5	Other				0
6		None			
7					
8					
9					
10	Total	0	0	0	0

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	363,971
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	43,838
4		
5		
6	Total Credits	43,838
7	Deduct refunds during year	
8	Balance end of year	407,809
9	Less Accumulated Amortization	199,202
10		
11	Net CIAC	208,607

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	Hydrant - #109	1	4,400
14	Mains-Bogue Chitto & Barberry	2	26,502
15	Services	6	12,936
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		43,838

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:		

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	

Accounting for Pension and Post-Retirement Benefits

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

Description of Accounting for Pension and Post-Retirement Benefits:

The utility either contributes directly to a 401 ICMA defined contribution plan or into the MEPERS pension system with the State of Maine.

Pay as you go for post-retirement benefits (100% health insurance paid by retired employees) at the group rate.

Amount

All Employee pension and health costs are charged to #604 Employee Benefits. In 2014 these costs were:

ICMA 457 defined contribution plan: 6.5% wage match

\$3,568

MEPERS pension defined benefit plan: 7.8% of wages

\$15,925

Group Health Insurance - 85% paid by the utility

\$81,169

**WATER OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
1	301	Organization	3,593			3,593
2	302	Franchises				
3	303	Land and Land Rights	136,283		3,100	133,183
4	304	Structures and Improvements	1,833,483		41,517	1,791,966
5	305	Collecting and Impounding Reservoirs	21,831			21,831
6	306	Lake, River and Other Intakes	129,361			129,361
7	307	Wells and Springs				
8	308	Infiltration Galleries and Tunnels				
9	309	Supply Mains				
10	310	Power Generation Equipment	74,000			74,000
11	311	Pumping Equipment	310,422			310,422
12	320	Water Treatment Equipment	682,570			682,570
13	330	Distribution Reservoirs and Standpipes	854,676			854,676
14	331	Transmission and Distribution Mains	3,525,033	30,996		3,556,029
15	333	Services	677,058	17,467	900	693,625
16	334	Meters and Meter Installations	334,440		11,195	323,245
17	335	Hydrants	254,625	13,331	195	267,761
18	339	Other Plant and Miscellaneous Equipment				
19	340	Office Furniture and Equipment	11,545			11,545
20	341	Transportation	185,051	60,121		245,172
21	342	Stores Equipment				
22	343	Tools, Shop and Garage Equipment	46,565		2,325	44,240
23	344	Laboratory Equipment				
24	345	Power Operated Equipment				
25	346	Communication Equipment	114,686		3,071	111,615
26	347	Miscellaneous Equipment	65,813			65,813
27	348	Other Tangible Plant				
28						
29		Total Water Plant	9,261,035	121,915	62,303	9,320,647

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	PRIOR YEAR (d)	LEFT BLANK
1	601	Salaries and Wages - Employees	319,684	312,560	
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3					
4	604	Employee Pensions and Benefits	112,516	232,964	
5	610	Purchased Water			
6	615	Purchased Power	37,518	26,849	
7	616	Fuel for heat	13,660	9,826	
8	618	Chemicals	73,679	58,352	
9	620	Materials and Supplies	165,751	146,872	
10	631	Contractual Services - Engineering			
11	632	Contractual Services - Accounting	1,950	1,924	
12	633	Contractual Services - Legal	908	2,254	
13	634	Contractual Services - Management Fees	75,661	67,807	
14	635	Contractual Services - Other	100,054	84,614	
15	641	Rental of Building/Real Property	44,416	21,550	
16	642	Rental of Equipment			
17	650	Transportation Expenses	16,114	20,571	
18	656	Insurance - Vehicle	1,863	2,224	
19	657	Insurance - General Liability	5,439	5,162	
20	658	Insurance - Workman's Compensation	5,848	5,827	
21	659	Insurance - Prop. & Caslty	5,922	6,324	
22	660	Advertising Expense	1,413	1,962	
23	666	Regulatory Commission Expenses -	4,900	4,900	
24		Normalization of Rate Case Expense			
25	667	Regulatory Commission Expenses - Other		0	
26	670	Bad Debt Expense	300	500	
27	675	Miscellaneous Expenses	10,658	6,898	
28					
29		Total Water Utility Expenses	998,254	1,019,940	

transfer to schedule F-4

WATER OPERATING REVENUES (Acct. 400)

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

Line No.	ACCT NO.	Account Name (b)	Operating Revenues		Thousand Gallons Sold*		Number of Customers for Year (g)
			Amount for Year (c)	Increase or decrease from preceding year (d)	Amount for year (e)	Increase or decrease from preceding year (f)	
1		OPERATING REVENUES					
2		SALES OF WATER					
3	460	Unmetered Sales to Gen. Customers					
4							
5							
6							
7							
8	460	Total	0	0	0	0	0
9	461	Metered Sales to Gen. Customers					
10	461.1	Residential	482,859	-1,761	59,766	-5,552	1,240
11	461.2	Commercial	526,799	32,047	107,376	3,742	419
12	461.3	Industrial - Jackson Lab	136,958	-1,803	56,251	-3,865	41
13	461.4	Public Authorities	51,637	-5,073	8,357	-1,813	43
14		Total	1,198,253	23,410	231,750	-7,488	1,743
15	462.1	Public Fire-Protection Service	480,468	0			1
16	462.2	Private Fire-Protection Service	107,952	1,389			83
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,786,673	24,799	231,750	-7,488	1,827
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	13,191	2,433			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues					
27		Total Other Operating Revenues	13,191	2,433	0	0	0
28		Total Operating Revenues	1,799,864	27,232	231,750	-7,488	1,827

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

WATER OPERATING REVENUES SUBJECT TO PUC/OPA ASSESSMENT

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

Line	Description	Annual Revenues	Amount Subject to Assessment
1	Total Water Revenues (from W-3 line 28, Column c)	\$1,799,864	
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)		\$1,799,864

BASIS FOR WATER DEPRECIATION CHARGES

Line Number	ACCT. NO. (a)	ACCOUNT NAME (b)	Total Investment (c)	Depreciation Base (d)	Depreciation Rate (e)	Annual Depreciation (f)
1	304	Structures and Improvements	1,791,966	1,785,034	20-40 yrs	41,924
2	305	Collecting and Impounding Reservoirs	21,831	21,312	75 yrs	148
3	306	Lake, River and Other Intakes	129,361	129,361	67 yrs	1,942
4	307	Wells and Springs				
5	308	Infiltration Galleries and Tunnels				
6	309	Supply Mains				
7	310	Power Generation Equipment	74,000	74,000	20 yrs	1,300
8	311	Pumping Equipment	310,422	298,238	20-25 yrs	14,789
9	320	Water Treatment Equipment	682,569	558,678	12-20 yrs	31,733
10	330	Distribution Reservoirs and Standpipes	854,676	759,472	50 yrs	16,879
11	331	Transmission and Distribution Mains	3,556,029	3,550,743	40-76 yrs	49,903
12	333	Services	693,625	614,894	33-40 yrs	16,102
13	334	Meters and Meter Installations	323,245	251,205	expense	9,611
14	335	Hydrants	267,760	254,724	50 yrs	4,723
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	11,545	9,859	6-20 yrs	87
17	341	Transportation Equipment	245,172	117,235	5-12 yrs	11,839
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	44,240	5,238	10 yrs	522
20	344	Laboratory Equipment				
21	345	Power Operated Equipment				
22	346	Communication Equipment	111,616	111,616	8-25 yrs	10,282
23	347	Miscellaneous Equipment	65,813	39,916	10-20 yrs	3,142
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	9,183,870	8,581,525	0	214,926

Utility Name:

Town of Bar Harbor

Year of Report:

December 31, 2014

ANALYSIS OF ENTRIES IN WATER DEPRECIATION RESERVE (continued)

Line Number	PLANT RETIRED CHARGED TO RESERVE (g)	ASSOCIATED SALVAGE & INSURANCE (h)	ASSOCIATED COST OF REMOVAL (I)	OTHER CHARGES TO RESERVE (j)	TOTAL CHARGES TO RESERVE (add columns g, h, i, j) (k)	RESERVE BALANCE AT END OF YEAR (columns c + f - column k) (l)
1	18,450				18,450	82,295
2						
3						19,884
4						34,824
5						
6						
7						
8						
9						1,950
10						44,743
11						175,293
12						
13						383,098
14						
15						738,178
16	900				900	241,880
17						
18	11,195				11,195	182,333
19	195				195	50,501
20						
21						
22						11,208
23						166,829
24						
25	2,325				2,325	42,820
26						
27						
28	3,071				3,071	52,190
29						32,025
30						
31						
32	36,136	0	0	0	36,136	2,260,051
33						

EMPLOYEES AND COMPENSATION

Line Number	NATURE OF OCCUPATION (a)	Number of Employees Dec 31 (b)	Total Compensation for year (c)	Water Dept. (d)	Other Depts. (e)
1	Superintendents **	1	67,673	67,673	
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees-Includes Overtime	4	210,804	210,804	
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees	1	41,207	41,207	
19					
20	General Office Employees				
21	Accounting Dept				
22	Treasury Dept				
23	Legal Dept				
24	Engineering Dept				
25	Purchasing Dept				
26	Other General Office Employees				
27					
28					
29	General Officers				
30					
31	Total Officers and Employees	6	319,684	319,684	0

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

** Effective 11/1/14 Supt. salary is shared with the Wastewater Division.

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	1,240	1	1,241
2	Commercial	419	72	491
3	Industrial - Jackson Lab	41	2	43
4	Governmental	43	8	51
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,743	83	1,826

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	943	1792
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					None	
20						
21						
22						
23						

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

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

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

Line Number	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			1964					lime, CO2	2013
2	Eagle Lake (surface supply)	x	x			waiver		x	x
3								(ph corrosion	Ultraviolet
4								control)	
5									
6									
7									
8									
9									
10									
11									
12									

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

Explain any important items included in column (f)

Line Number	Kind of Pipe (Galvanized, Cast Iron, Ductile, etc) (a)	Diameter in inches (b)	In Use First of Year (c)	Added During Year (d)	Retirements during Yr (e)	Adjustments Dr. (or Cr.) during Yr (f)	In Use End of Year (g)
1	Transmission	24	1,280				1,280
2		20	9,770				9,770
3		16	8,230				8,230
4		14	2,660				2,660
5		12	5,819				5,819
6							
7							
8							
9	Total Transmission		27,759	0	0	27,759	27,759
10	Distribution	1.5	1,182				1,182
11		2	24,796				24,796
12		2.5	450				450
13		3	16,221				16,221
14		4	9,660	750			10,410
15		6	42,208	30			42,238
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		155,224	780	0	0	156,004

FIRE HYDRANTS

1. Show the requested information concerning fire hydrants used in furnishing water for public and private fire protection

2. If respondent gives fire protection without direct charge, the hydrants used for such purpose should be so designated by appropriate footnotes.

Line Number	Location (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Company Owned (d)	Not Co. Owned (e)			Company Owned (h)	Not Co. Owned (i)
1	Public Hydrants	6	6	108		2	1	109	
2	Private Hydrants - 7 accnts	6	6		25				25
3									
4	Sprinklers -	1			2				2
5		1.5			11	1			12
6		2		1	16	1		1	17
7		3			3				3
8		4		1	12			1	12
9		6		4	60			4	60
10		8			2				2
11									
12	Total Sprinklers			6	106	2		6	108

SERVICE PIPES

1. Show the requested information concerning the service pipes used in the delivery of water from the distribution mains.

2. State in a footnote upon what basis, if any, consumers are charged for the installation of services.

3. If the respondent owns the services from the main to the curb or property line, classify such services as "owned by respondent."

Line Number	Diameter, in. (a)	Number at Beginning of Year (b)	Added During Year (c)	Retired During Year (d)	Number at End of Year		
					Total (e)	Active (f)	Inactive (g)
1	Owned by Respondent						
2	3/4"	1207		6	1201	1190	10
3	1"	429	23		452	440	13
4	1.5"	64			64	61	3
5	2"	97	1		98	96	2
6	3"	3			3	3	0
7	4"	37	1		38	37	1
8	6"	10			10	9	1
9							
10							
11							
12							
13							
14	Total	1847	25	6	1866	1836	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"	1254	40	32	1262	61		29
3	3/4"	277	11	11	277	13		11
4	1"	130	5	2	133	9		2
5	1.5"	46	5	4	47	2		4
6	2"	49	4	1	52	1		1
7	3"	18	5	5	18		5	5
8	4"	4	1		5			
9	6"	2			2			
10								
11								
12								
13								
14								
15								
16								
17	Total	1780	71	55	1796	86	5	52
18	Owned by Consumers							
19								
20								
21								
22								
23								
24								
25								
26								
27	Total							

WATER PRODUCTION AND CONSUMPTION

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

Line Number	Month (a)	Thousand Gallons Delivered to Mains				
		Purchased (b)	Groundwater		Surface Water	
			By Pumping (c)	By Gravity (d)	By Pumping (e)	By Gravity (f)
1	January				18,906	
2	February				16,771	
3	March				20,723	
4	April				22,448	
5	May				27,387	
6	June				37,592	
7	July				47,426	
8	August				47,345	
9	September				39,137	
10	October				31,017	
11	November				18,003	
12	December				17,018	
13	Totals	0	0	0	343,773	
14						
15	Total PRODUCTION WATER					
16	THOUSAND GALLONS 343,773					
17	Total REVENUE WATER (Page W-3, line 20, col. e) or 231,750					
18						
19	Balance as NON-REVENUE WATER State Percentage: 32.59%					
20	112,023					
21	Description and estimated consumption of Non-Revenue Water					
22	Utility Usage-at source/treatment plants					
23	Utility Usage-flushing hydrants	Number flushed:	250		3,000	
24	Utility Usage-bleeders	Number in use:	3 winter, 2 annual		8,000	
25	Utility Usage-meter bench	Number meters tested:	0		8,000	
26	Utility Usage-other purposes (specify):					
27	Summer line filling & flushing					
28						
29						
30	Fire Protection	Number of hydrant-using fires:	1 - Port Side Grill		300	
31	Main Breaks	Number of breaks:	4		19,829	
32	Service Line losses before meters	Number of cases:	3		11,736	
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					
37	Unaccounted for Water 16.3%					
38	Total Non-Revenue Water (Lines 36 plus Line 37)					
39	112,023					
40	System DEMAND Data					
41	Average Daily Demand:	Quantity (mgd)	Date			
42	Maximum Day Demand:	1.792	8/4/2014			
43	Peak Hour Demand:	3.800	9/2/2014 - fire			

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

CY2013 - 45,966 or 13.3%

CY2012 - 51,336 or 14.7%

CY2011 - 58,879 or 15.6%

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				18,906	
2	February				16,771	
3	March				20,723	
4	April				22,448	
5	May				27,387	
6	June				37,592	
7	July				47,426	
8	August				47,345	
9	September				39,137	
10	October				31,017	
11	November				18,003	
12	December				17,018	
13	Totals	0	0	0	343,773	
14						
15	Total PRODUCTION WATER					
16	343,773					
17	Total REVENUE WATER (Page W-3, line 20, col. e) or 231,750					
18	231,750					
19	Balance as NON-REVENUE WATER					
20	State Percentage: 32.59%					
20	112,023					
21	Description and estimated consumption of Non-Revenue Water					
22	Utility Usage-at source/treatment plants					
23	Utility Usage-flushing hydrants	Number flushed:	250	3,000		
24	Utility Usage-bleeders	Number in use:	3 winter, 2 annual	8,000		
25	Utility Usage-meter bench	Number meters tested:	0	8,000		
26	Utility Usage-other purposes (specify):					
27	Summer line filling & flushing				5,000	
28						
29						
30	Fire Protection	Number of hydrant-using fires:	1 - Port Side Grill	300		
31	Main Breaks **	Number of breaks:	5	32,829		
32	Service Line losses before meters	Number of cases:	3	11,736		
33	Other Non-Revenue uses/losses (specify):					
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					
36	68,865					
37	Unaccounted for Water					
37	12.6%				43,158	
38	Total Non-Revenue Water (Lines 36 plus Line 37)					
38	112,023					
39						
40	System DEMAND Data					
41	Average Daily Demand:	Quantity (mgd)	Date			
41		0.943				
42	Maximum Day Demand:	1.792	8/4/2014			
43	Peak Hour Demand:	3.800	9/2/2014 - fire			

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

CY2013 - 45,966 or 13.3%

CY2012 - 51,336 or 14.7%

CY2011 - 58,879 or 15.6%

** Found new leak @ Hancock St. in March'15; Oct-Dec = 13,000,000 gals; not re-submitted to PUC

**SYSTEM INFRASTRUCTURE ASSESSMENT
SECTION**

INFRASTRUTURE SURCHARGE REVENUE SUMMARY

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

Line No.	Rate Class (a)	Amount Collected from Surcharge (b)	Expected Surcharge Collection (c)	\$ Difference (d)	% Difference (if difference exceeds 20%, provide explanation below) (e)
1					
2	Public Fire Protection		None	#VALUE!	#VALUE!
3	Private Fire Protection			0	#DIV/0!
4	Residential			0	#DIV/0!
5	Commercial			0	#DIV/0!
6	Industrial			0	#DIV/0!
7	Public Authorities			0	#DIV/0!
8	Other			0	#DIV/0!
9	Total	0	0	#VALUE!	#VALUE!
10					
11	Explanation of Differences Greater than 20%				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

W-3

Capital Reserve Account Summary

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

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

Detail of Deductions from Account

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

SYSTEM INFRASTRUCTURE ASSESMENT REPORT - UPDATE

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

Line No.	Project Name (a)	Total Cost from Previous Year (b)	% Complete (c)	Actual Cost (d)	Cost Index (most recent update) (e)	Percent Increase/Decrease (f)	Revised Cost to Complete (g)	Revised Total Cost (h)	Number of Customers for Year (g)
1									
2									
3		None							
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
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26									
27									
28									