

ANNUAL REPORT
For Water Utilities
OF

Name

Town of Bar Harbor

Address

93 Cottage Street, Suite I, Bar Harbor, ME 04609

TO THE
PUBLIC UTILITIES COMMISSION
OF THE
STATE OF MAINE
FOR THE
YEAR ENDED DECEMBER 31, 2009

Signature of Person
responsible for report

TITLE _____ Finance Director, Treasurer

TELEPHONE _____ 288-5096

STATE OF MAINE

Extracts from Title 35A Revised Statutes

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

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

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

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

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

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

§ 1508-A - Administrative penalty

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounting for Water Utilities as modified by the Maine Public Utilities Commission pursuant to Chapter 610.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA).
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record, such as by typewriter or permanent black ink. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. The report must be filled out and one original returned by April 1 of the year following the date of the report. An electronic copy of the report should be filed according to the instructions sent to the utility. The report should be mailed to:

**Maine Public Utilities Commission
State House Station #18
Augusta, ME 04333-0018**
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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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, Suite I, 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	
22	
23	
24	
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31	6. If consolidation or merger, give names of all constituent and merged companies with reference to charters and general laws under which each was organized, and authority for consolidation or merger.
32	
33	not applicable
34	
35	
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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	not applicable
46	
47	
48	
49	
50	8. If in hands of receiver, give name of receiver date of appointment, and court having jurisdiction.
51	not applicable
52	

Line Number	HISTORY OF RESPONDENT		
1			
2	9. State fully the territory you are authorized to serve. _____		
3	Any territory within the confines of the Town of Bar Harbor		
4			
5			
6			
7			
8			
9			
10	10. Territory actually being served. _____		
11	Serving the major part of the Town, consisting of the Town, consisting of the territory located principally		
12	in the villages of Bar Harbor, Hulls Cove, and Salisbury Cove.		
13			
14			
15			
16			
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19			
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21			
22	11. State fully what business, if any, is being conducted other than that of a water utility. _____		
23	None		
24			
25			
26	12. State date of annual meeting, number of shares of stock represented at last annual meeting, and voting power of several		
27	classes of stock. _____		
28	Not Applicable/ Municipal Corporation		
29			
30			
31			
32			
33			
34			
35	13. Give names, addresses and holdings of the ten largest stockholders.		
	<i>Name</i>	<i>Address</i>	<i>Common Shares held</i>
36			<i>Preferred shares held</i>
37	Not Applicable		
38	Municipal Corporation		
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. Starting July 1, 2003, the utility began amortizing its cost of the acquisition totaling \$2,454,335 over 35 years. These costs were not to be included as reimbursable costs for the purpose of any future ratemaking, as agreed to, both by the PUC and the Town; as stipulated in the 1/1/04 rate case (docket #2003-759).

In 2004 the Town completed a master plan outlining the anticipated infrastructure improvements and the necessary operational goals for the system. In the 2008-9 budget the Town continued to update its long term (5 years) budget plan that incorporates these regulatory, infrastructure and operational improvements into its long range planning and funding. The Town is also cooperating with the Acadia National Park and the Department of Environmental Protection on remediation of a lead joint exposure that was created when its transmission line broke in 1998. Future remediation costs cannot be determined at this time.

There is a history of the Water Company available on the Town's web site abwww@barharbormaine.gov. This extensive history was commissioned by the National Park service and contains historical activity from 1873 to 2004.

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

C. One of the primary goals are the savings realized by combining and coordinating the needed water main upgrades with other critical upgrades of the Town infrastructure (sewer, road reconstruction, sidewalk reconstruction, etc.). Another major goal is to continue to maintain the water utility's filtration waiver which saves the ratepayers considerable monies in cost avoidance if the capital costs of a filtration plant were incorporated into the rate structure. A constant focus on protecting the surface water supply is maintained by the staff. An emphasis on reducing the water loss through its old pipes and its associated costs has been implemented with a main replacement program that is being budgeted for and executed annually.

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

E. No hearings have been held on future growth patterns, but were discussed during the review of the water master plan. The adopted Comprehensive Plan (June 2008) encourages current and future growth in areas serviced by Town water. A primary goal of the Comprehensive Plan Update is to support the expansion of the Town's water distribution system into designated growth areas to support planned and compact development patterns.

F. Gross capital investments in 2009 were \$415,620, which included approximately \$346,154 for replacing mains & services. Utility staff does evaluate proposed developments prior to Planning Board hearings to determine water capacity impact on the system. The annual Town Meeting voted on June 2, 2009 to approve \$600,000 for bonding to upgrade the water system mains and approximately one half of these monies were spent as of the end of the calendar year with Town supplied funds. This will cause user rates to increase by nearly 4% at the next rate case. Potential implementation of the Long Term 2 Enhanced Surface Water Treatment Rules and Stage 2 Disinfection By-Products Rule will cost approximately \$1.1 million. The report indicated the most cost effective way to meet LT2 criteria is by providing primary means of treatment with UV light by the end date of September 30, 2014. Part of this evaluation process also recognizes that a filtration plant may need to be planned for and recommends that the Town partner with the Acadia National Park regarding certain agreements for use of Park land and to begin related negotiations. The water disinfection process was changed in April 2009 from chlorination to chloramination in accordance with EPA rule changes. Following a public hearing on November 18, 2008, new water rates were approved by PUC docket #2008-418 allowing an overall increase of rates of 17.2% for all classifications, effective January 1, 2009. The PUC (through the approved rate case) has allowed direct expensing of its meters, installations and radio read attachments, consistent with the Town's own capitalization policies. In 2009, a cost of service study was initiated to better indicate the most equitable charges and rate steps for various annual and seasonal rates as well as other user fees. However, this has been suspended temporarily to locate another qualified vendor to complete this extensive analytical project. Approval for executing a contract for painting the Jackson Lab tank has been received. This will include payments over 4 years totalling \$200,000, starting in spring 2010 and will have annual fees of approximately \$15,000 per year thereafter to include preventative maintenance, annual inspections for safety and OSHA compliance as well as continuing paint coverage.

There is a renewed effort to detect service and main leaks due to the relatively high percentages of lost water. However, the Division has nearly exhausted its in house efforts with its own equipment to locate other leaks and will soon be outsourcing that focus to help locate leaks.

COMPENSATION OF OFFICERS

Line Number	Name	Title	Officer's Salary (\$)
1	The Town charges a management fee for		
2	management and accounting services that		
3	is charged A/C#634 on W-2:		
4	Salaries: \$22,260		
5	Benefits & Adm OH \$29,179		
6	Totals \$51,439		
7	The fee covers time spent by the Town		
8	Manager, Public Works Director, Finance		
9	Director, Technology Administrator, as		
10	well as expenses, benefits and the		
11	time of their staff, office space and		
12	equipment. A formula for fees and over-		
13	head based upon actual experience is		
14	adjusted annually by approval of the		
15	Town Council & Town Meeting.		
16			
17	None of the officers receive compensation		
18	directly from Water Division revenues.		
19			
20			
21			
22			

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				
27				
28				
29				
30				
31				
32				
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AFFILIATION OF OFFICERS AND DIRECTORS

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

Line Number	Name	Principal Occupation or Business Affiliation	Affiliation or Connection	Name and Address of Affiliation or Connection
1	Not applicable			
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3				
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11				
12				
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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	F-5	349,787	199,361
8	215	Unappropriated Retained Earnings	F-5	737,175	917,010
9	216	Reacquired Capital Stock			
10	218	Proprietary Capital (Proprietorship and Partnership Only)			
11		Total Equity Capital		1,086,962	1,116,371
12		LONG-TERM DEBT			
13	221	Bonds	F-17	3,181,650	3,381,011
14	223	Advances from Associated Companies	F-17		
15	224	Other Long-Term Debt	F-17		
16		Total Long-Term Debt		3,181,650	3,381,011
17		CURRENT AND ACCRUED LIABILITIES			
18	231	Accounts Payable		149,151	29,261
19	232	Notes Payable	F-15		
20	233	Accounts Payable to Associated Companies-Town General Fund	F-15	836,372	572,238
21	234	Notes Payable to Associated Companies	F-15		
22	235	Customer Deposits			
23	236	Accrued Taxes	F-18		
24	237	Accrued Interest	F-19	13,296	15,059
25	238	Accrued Dividends			
26	239	Matured Long-Term Debt			
27	240	Matured Interest			
28	241	Miscellaneous Current and Accrued Liabilities	F-20	21,781	19,799
29		Total Current and Accrued Liabilities		1,020,600	636,357
30		DEFERRED CREDITS			
31	251	Unamortized Premium on Debt	F-14	19,416	21,033
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		184,416	186,033
36	261-265	OPERATING RESERVES	F-21	359,404	276,916
37		CONTRIBUTIONS IN AID OF CONSTRUCTION			
38	271	Contributions In Aid Of Construction	F-21	304,219	297,871
39	272	Accumulated Amortization of Contrib. In Aid of Construction.	F-21	(158,149)	(150,501)
40		Total Net C.I.A.C	F-21	146,070	147,370
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
46					
47		TOTAL EQUITY CAPITAL AND LIABILITIES		5,979,102	5,744,058

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 charged to this account 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. Per the PUC, the annual amortization costs of these acquisition costs are not used for rate making purposes, as stipulated in the 1/1/04 rate case (docket #2003-759). Stock purchased was 2781 shares @ \$863.

Acct# 272 Accumulated Amortization of CIAC- Effective July 1, 2003, the utility calculated the past accrued amortization of costs for its contributions in Aid of Construction and adjusted the books accordingly. The statements for 2009 include 12 months amortization through December for CIAC that was charged to Acct# 407 in the amount of \$7,648. This amount offset the increased depreciation on those same depreciable assets that were included in Acct# 403 shown on schedule F-4.

GAAP Reconciliation- Contributions in Aid of Construction (#271) are run through the income statement for reporting purposes on the annual audit @ June 30th and each year on the Nonutility Income line, but are shown as "increases" to the Contribution In Aid of Construction account on the PUC report as well as the Town's internal reporting. This amount for CY2009 is \$6,348 and is shown on schedule F-21. CIAC for FY 6/30/2009 is \$19,635, FY6/30/2008 is \$14,681 and \$16,391 is for CY2008.

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	1,267,487	1,146,202
3	401	Operating Expenses	W-2	939,514	747,055
4	403	Depreciation Expense	W-4	117,691	118,553
5	406	Amortization of Utility Plant Acquisition Adjustment	F-6	70,124	70,124
6	407	Amortization Expense - C.I.A.C.	W-5	(7,648)	(7,431)
7	408.1	Taxes Other Than Income	F-18	28,975	27,964
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		1,148,656	956,265
14		Utility Operating Income		118,831	189,937
15	413	Income From Utility Plant Leased to Others			
16	414	Gains (Losses) From Disposition of Utility Property		(54)	(68)
17		Total Utility Operating Income		118,777	189,869
18		OTHER INCOME AND DEDUCTIONS			
19	415	Revenues From Merchandising, Jobbing and Contract Work		9,002	10,989
20	416	Costs and Expenses of Merchandising, Jobbing and Contract Work		3,878	6,580
21					
22	419	Interest and Dividend Income		406	485
23	420	Allowance for Funds Used During Construction			
24	421	Nonutility Income		2,440	1,078
25	426	Miscellaneous Nonutility Expenses		393	442
26		Total Other Income and Deductions		7,577	5,530
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
35		INTEREST EXPENSE			
36	427	Interest Expense	F-19	154,796	154,221
37	428	Amortization of Debt Discount & Expense	F-14	2,585	2,585
38	429	Amortization of Premium on Debt	F-14	(1,618)	(1,618)
39		Total Interest Expense		155,763	155,188
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
45					
46		NET INCOME		(29,409)	40,211

OPERATING STATEMENT-WATER

Line Number	ACCT. NO. (a)	(b)	AMOUNTS (c)			
1	215	Unappropriated Retained Earnings, 01/01/09 Beginning Balance			917,010	
2						
3		Changes to account:				
4	439	Adjustments to Retained Earnings (requires Commission approval prior to use):				
5		Credits - GASB Recon (Jan-Jun)		0		
6						
7		Total Credits			0	
8		Debits - GASB Recon (CIA to date-net)		0		
9						
10		Total Debits			0	
11						
12	435	Balance Transferred from Income (Page F-4, line 46)			(29,409)	
13						
14	436	Appropriation of Retained Earnings:				
15						
16						
17		Contractual Appropriation of Income				
18		Other - debt service adjustment		150,426		
19		Total Appropriation of Income			150,426	
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, 12/31/2009 Ending Balance			737,175	
29						
30	214	Appropriated Retained Earnings 1/01/09 Beginning Balance			199,361	
31		(state amount and purpose for each appropriation)				
32		Additions to Appropriated Retained Earnings:				
33						
34		Sinking Fund Reserve - 1 year debt service			150,426	
35		Funded Debt Retired thru Surplus				
36						
37						
38	214	Appropriated Retained Earnings 12/31/09 Ending Balance			349,787	
	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	199,361	349,787	199,361	349,787
42	214.4	Other				0
43						0
44		Total	199,361	349,787	199,361	349,787
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	5,814,942		5,814,942
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	3,855		3,855
7					
8		Total Utility Plant	5,818,797	0	5,818,797

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 - 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) = \$2,454,334			
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 the date of liquidation of the Bar Harbor Water			0
21	Company corporate entity on 6/25/2003-Beg. Balance 1/1/2009	385,681		385,681
22	Plus: 2009 amortization	70,124		70,124
23				0
24				
25	Total Accumulated Amortization	455,805	0	455,805
26				
27	Net Acquisition Adjustments	1,998,529	0	1,998,529

ACCUMULATED DEPRECIATION (ACCOUNT 108)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	BALANCE FIRST OF YEAR	1,969,539		1,969,539
2	Credit during year:			
3	Accruals charged to Account 108	117,691		117,691
4	Accruals charged other accounts (specify)			0
5				0
6				0
7	Salvage			0
8	Other credits (specify)			0
9	Total credits	117,691	0	117,691
10				
11	Debits during year:			
12	Book cost of plant retired	52,013		52,013
13	Cost of removal			0
14	Other debits (specify)			0
15				0
16	Total debits	52,013	0	52,013
17				
18	BALANCE END OF YEAR	2,035,217	0	2,035,217

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

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	None							0
2									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 Acctouts 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	25,092
5	Other	13,063
6		
7	Total Customer Accounts Receivable	38,155
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	38,155
27		
28	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143):	
29		
30	Balance first of year	2,600
31	Add: Provision for uncollectibles for current year	75
32	Collections of accounts previously written off	
33	Utility accounts	
34	Others	
35		
36	Total Additions	75
37	Deduct accounts written off during year:	
38	Utility Accounts	75
39	Other	
40		
41		
42	Total accounts written off	75
43		
44	Balance end of year	2,600
45		
46	Total Accounts and Notes Receivable - Net	35,555

MATERIALS AND SUPPLIES

Line Number	ITEMS (a)	WATER (b)	OTHER DEPARTMENTS (c)	TOTAL (d)
1	Materials for Operations	113,150		113,150
2				
3	Materials for Construction Purposes			0
4				
5	Appliances (Held for Sale)			0
6				
7				
8				
9				
10				
11				
12	Totals	113,150	0	113,150

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)

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

PREPAYMENTS (Acct. 162)				
Line Number	(a)	WATER (b)	OTHER (c)	TOTAL (d)
1	Prepaid Insurance			
2	Prepaid Rents			0
3	Prepaid Interest			0
4	Prepaid Taxes			0
5	Other Prepayments (Specify):			0
6	Prepaid Health Insurance	3,848		3,848
7	Prepaid Assessments/Dues	6,084		6,084
8				
9	Total Prepayments	9,932	0	9,932

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)				2,092
13	Other Deferred Debits				
14	Retirement Work in Progress				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total Miscellaneous Deferred Debits				2,092

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181)

Line Number	Name of Debt to which discount and expense relate (a)	Original amount of discount and expense (b)	Amortization Period		Balance in account at beginning of year (e)	Charges to account during year (f)	Discount extinguished during year (g)	Balance in account at close of year (h)
			From (year) (c)	To (year) (d)				
1	GO-Bond- BH Water							0
2	Acquisition 12-15-01							
3	\$3,825,000 Principal	36,529	2002	2022	23,746		1,825	21,921
4								
5	GO SRF Bond- Tank							
6	Duckbrook 2-15-02							
7	\$750,000 Principal	15,179	2002	2022	9,864		760	9,104
8								
9								
10								
11								
12								
13								
14								
15	Totals	51,708			33,610	0	2,585	31,025

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	GO-Bond- BH Water							0
2	Acquisition 12-15-01							0
3	\$3,825,000	32,359	2002	2022	21,034		1,618	19,416
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	Totals	32,359			21,034	0	1,618	19,416

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						
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	836,372
22	(Water Division short of working capital--due to capital investments made)	
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	836,372

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.

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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									
6	Preferred								
7									
8									
9									
10	Receipts outstanding								
11	for installments paid								
12	Total								

B.-Without Par Value

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

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

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

Line No.	Name and Description of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Par Value Authorized (d)	Par Value actually outstanding at close of year (e)	Cash received as consideration for issue (f)	Cash value of other property aquired or services received as consideration for issue (g)	Interest		
								Rate percent (h)	Due Date (i)	Interest charged to income during year (j)
1	Bonds									
2	#221 G O Acquisition									
3	Water Co. Acquisition	DEC 15 2001	DEC 1 2021	3,825,000	2,690,000	3,825,000	32,359	4.54%	June & Dec 1st	132,900
4	Belle Haven Investments									
5										
6	#221 G O SRF Bond-									
7	Duckbrook Tank Loan	FEB 15 2002	OCT 21 2021	750,000	491,650	750,000	0	2.67%	April & Oct 1st	12,159
8	Maine Bond Bank									
9										
10	#233 Acct Payable to									
11	Town General Fund	n/a	n/a	836,372	(see F-15)			1.50%	Qtrly	9,737
12										
13										
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				3,181,650	4,575,000				154,796

ACCRUED INTEREST (Acct. 237)

Line Number	(a)	Balance at Beginning of Year (b)	INTEREST Accrued during Year		Interest Paid During Year (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Account No. 237.1 -					
2	Accrued Interest on					
3	Long Term Debt:					
4	12/15/2001 GO Bond	11,123		132,900	133,450	10,573
5	02/15/2002 GO SRF Bond	3,936		12,159	13,372	2,723
6						
7						
8						
9	Total Account No. 237.1	15,059		145,059	146,822	13,296
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	15,059		145,059	146,822	13,296

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 #2008-418 rates effective 01/01/2009	0	0	666	2,092
24	(amortize 01/01/2009-12/31/2010)				
25					
26	Docket #2006-503 rates effective 1/1/07	0	0	666	0
27	(amortize 1/1/07-12/31/08)				
28					
29	See F-13				
30					
31					
32	Total	0	0		2,092

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)

Line Number	Description (a)	Balance End of Year (b)
1	Advance Billing and Payments	
2	Other:	
3	#241.1 Accrued Vacation Wages	9,157
4	#241.2 Accrued Wages Worked	10,914
5	Due to Sewer Fund	1,710
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total Miscellaneous Current and Accrued Liabilities	21,781

ADVANCES FOR CONSTRUCTION (Acct. 252)

Line Number	Name of Payor (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Acct. Debit (c)	Amount (d)		
1	Birch Bay Retirement Village	165,000		0	0	165,000
2	Crooked Rd Main Extension					
3						
4	(Refundable 10 year contract from					
5	7/14/2006)					
6						
7	Expires to C.I.A(#271) @ 7/14/2016					
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	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	206,429	67,488		273,917
4	Acct. 265-Tank Painting Reserve	70,487	15,000		85,487
5	Other				0
6					
7					
8					
9					
10	Total	276,916	82,488	0	359,404

CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)		
Line Number	(a)	YEAR END BOOK COST (b)
1	Balance first of year	297,871
2	Add credits during year:	
3	Contributions received from System Development, Main Extension and Customer Connection Charges (see below)	6,348
4		
5		
6	Total Credits	6,348
7	Deduct refunds during year (retirements)	0
8	Balance end of year	304,219
9	Less Accumulated Amortization	158,149
10		
11	Net CIAC	146,070

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	Hydrant	1	5,605
13	Services	3	743
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	Total Credits from System Development, Main Extension Charges		6,348

**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- Municipal entity		
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:		

**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	280,009	3,215	4,603
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders			
3					
4	604	Employee Pensions and Benefits ** (allocate by wage %)	183,306	2,016	2,933
5	610	Purchased Water			
6	615	Purchased Power	23,992	9,115	
7	616	Fuel for Power Purchased (heat)	14,960	4,987	
8	618	Chemicals	77,605		
9	620	Materials and Supplies	171,330	32	5,246
10	631	Contractual Services - Engineering	864		
11	632	Contractual Services- Audit	2,100		
12	633	Contractual Services - Legal	2,970		
13	634	Contractual Services - Management Fees (see E-6)	51,439		
14	635	Contractual Services - Other	67,567	6,373	124
15	641	Rental of Building/Real Property	5,100		900
16	642	Rental of Equipment			
17	650	Transportation Expenses (allocate by wage %)	24,402	268	390
18	656	Insurance - Vehicle	1,342		
19	657	Insurance - General Liability	4,850		
20	658	Insurance - Workman's Compensation (allocate by wage %)	7,939	87	127
21	659	Insurance - Other Prop & Cas	3,908		
22	660	Advertising Expense	1,317		
23	666	Regulatory Commission Expenses -	2,093		
24		Normalization of Rate Case Expense			
25	667	Regulatory Commission Expenses - Other	0		
26	670	Bad Debt Expense	75		
27	675	Miscellaneous Expenses	12,346		
28					
29		Total Water Utility Expenses	939,514	26,093	14,323

WATER EXPENSE ACCOUNT MATRIX

Line Number	.3 Water Treatment Expenses- Operations (f)	.4 Water Treatment Expenses- Maintenance (g)	.5 Transmission & Distribution Expenses-Operations (h)	.6 Transmission & Distribution Expenses-Maintenance (i)	.7 Customer Accounts Expense (j)	.8 Administrative & General Expenses (k)
1	25,364	4,306	883	50,464	50,170	141,004
2						
3						
4	16,681	2,750	733	32,995	32,812	92,386
5						
6	4,959		4,959			4,959
7	4,987					4,986
8	77,605					
9	2,868	4,632	8,853	140,046	4,512	5,141
10	864					0
11						2,100
12						2,970
13						51,439
14	16,462	3,254	31	16,398	6,739	18,186
15			1,900			2,300
16						
17	2,221	366	98	4,392	4,367	12,300
18						1,342
19						4,850
20	722	119	32	1,429	1,421	4,002
21						3,908
22						1,317
23						2,093
24						
25						
26					75	
27						12,346
28						
29	152,733	15,427	17,489	245,724	100,096	367,629

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	360,176	28,265	69,828	(16,340)	1,266
11	461.2	Commercial	355,398	18,548	108,793	(5,565)	449
12	461.3	Industrial- Jackson Laboratory	90,825	10,885	53,937	(7,086)	47
13	461.4	Public Authorities	39,682	5,684	14,279	3,827	49
14		Total	846,081	63,382	246,837	(25,164)	1,811
15	462.1	Public Fire-Protection Service	346,992	48,470			1
16	462.2	Private Fire-Protection Service	71,483	10,834			77
17	464	Other Sales to Public Authorities					
18	466	Sales for Resale					
19	467	Interdepartmental Sales					
20		Total Sales of Water	1,264,556	122,686	246,837	(25,164)	1,889
21		OTHER OPERATING REVENUES					
22	470	Forfeited Discounts					
23	471	Miscellaneous Service Revenues	2,931	(266)			
24	472	Rents from Water Property					
25	473	Interdepartmental Rents					
26	474	Other Water Revenues	0	(1,235)			
27		Total Other Operating Revenues	2,931	(1,501)	0	0	0
28		Total Operating Revenues	1,267,487	121,185	246,837	(25,164)	1,889

*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)	\$1,267,487	
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)		\$1,267,487
4	2006 Sales for Resale subject to Prior Year Adjustment		\$0

Note: After the Commission calculated its annual assessment based upon 2006 revenues, it was brought to our attention that some water utilities have "Sale for Resale" and raised questions as to whether those revenues should be subject to assessment. It was determined that those revenues should be excluded in the calculation. Because of how the Commission calculates its assessments and the statutory requirements, we can only adjust revenues for one previous year. If you had Sales for Resale in 2006, report the figures above and a prior-year adjustment will be made by Commission staff. **Do not make this adjustment to current year revenues yourself as staff is required to verify this amount from your 2006 report.**

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	56	20-40 yrs	2,769
2	305	Collecting and Impounding Reservoirs	21,831	98	75 yrs	277
3	306	Lake, River and Other Intakes	129,361	100	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	114,386	61	20-25 yrs	3,499
9	320	Water Treatment Equipment	271,985	29	10-20 yrs	9,623
10	330	Distribution Reservoirs and Standpipes	824,347	92	50 yrs	16,153
11	331	Transmission and Distribution Mains	2,705,246	99	33-76 yrs	32,606
12	333	Services	519,605	81	33 yrs	10,641
13	334	Meters and Meter Installations	389,375	77	13-25 yrs	12,327
14	335	Hydrants	161,591	100	50 yrs	2,736
15	339	Other Plant and Miscellaneous Equipment				
16	340	Office Furniture and Equipment	21,856	53	6-20 yrs	1,633
17	341	Transportation Equipment	147,936	45	5-8 yrs	13,283
18	342	Stores Equipment				
19	343	Tools, Shop and Garage Equipment	56,113	17	10 yrs	1,043
20	344	Laboratory Equipment	6,438	0	10 yrs	0
21	345	Power Operated Equipment				
22	346	Communication Equipment	78,709	91	10 yrs	7,165
23	347	Miscellaneous Equipment	76,109	38	10 yrs	1,995
24	348	Other Tangible Plant				
25		Total Depreciable Water				
26		Plant In Service	5,674,399	86	47 yrs	117,691

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-Salaried	1	66,992	66,992	
2	Source of Supply Employees				
3	Purification System Employees				
4	Pumping System Employees				
5	Transmission Employees				
6	Distribution Employees-includes ot	4	177,314	177,314	
7	Other Outside Employees				
8					
9					
10	Store House Employees				
11					
12	Shop Employees				
13					
14					
15	Customers Accounting Dept.				
16	Meter Readers				
17	Collectors				
18	Other Employees-Office Mgr.	1	35,703	35,703	
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	280,009	280,009	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).

Approximate Overtime dollars on line 6 is \$34,344

Town Management fees are included on W-2 in a/c #634 (contract services) - detail on E-6

CLASSIFICATION OF CUSTOMERS

Line No.	CLASSIFICATION (a)	NUMBER OF CUSTOMERS		
		Metered (b)	Unmetered (c)	Total (d)
1	Residential	1,266		1,266
2	Commercial	449		449
3	Industrial - Jax Lab	47		47
4	Governmental	49		49
5	Affiliated Distributors			
6	Other Distributors			
7	Grand Total	1,811	0	1,811
	(excludes Pvt Fire protection/unmetered customers)			

SOURCE OF SURFACE WATER SUPPLY

Line No.	Name and Location of Reservoir (a)	Area of Watershed Sq. MI (b)	Storage Capacity in Thousand Gal. (c)	Est. Daily Yield in Dry Year in Thousand Gal. (d)	Draft During Year	
					Av. Daily in Thousand Gal. (e)	Max. Daily in Thousand Gal. (f)
1						
2	Eagle Lake, Bar Harbor	3.6	580,000	250,000	1,067	2,361
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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

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

** Direct suction, air-lift or deepwell pump

DISTRIBUTION RESERVOIRS, STANDPIPES AND TANKS

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

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

WATER TREATMENT

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

Line Number	Name of Source	Chlorination	Fluoridation	Flocculation/Coagulation	Sedimentation	Filtration	Iron/Manganese Removal	Lead/Copper	Other Treatment (specify)
1	Eagle Lake	X	X					X	
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	50				50
11		1.5	1,670				1,670
12		2	31,112	450	2,550		29,012
13		2.5	450				450
14		3	19,021		200		18,821
15		4	2,825	2,500			5,325
16		6	39,623	540	540		39,623
17		8	33,939				33,939
18		10	17,541				17,541
19		12	8,352				8,352
20							
21							
22							
23	Total Distribution		154,583	3,490	3,290	0	154,783

FIRE HYDRANTS

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

Line Number	Location (a)	Size of Hydrant (valve opening) inches (b)	Diameter of Plugs to Main inches (c)	Number of Hydrants in Service					
				At Beginning of Year		Added during year (f)	Retired during year (g)	At End of Year	
				Company Owned (d)	Not Co. Owned (e)			Company Owned (h)	Not Co. Owned (i)
1	Public Hydrants	6"	6"	105		2	2	105	
2	Private Hydrants-7 custmrs	6"	6"		25				25
3									
4	Sprinklers -70 customers	various	various		98	6			104
5	2 - 1"								
6	11 - 1.5"								
7	14 - 2"								
8	2 - 2"								
9	15 - 4"								
10	58 - 6"								
11	2 - 8"								
12									

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"	1344		68	1276	1266	10
3	1"	280	74	3	351	343	8
4	1.5"	69			69	68	1
5	2"	90	1	1	90	89	1
6	3"	3			3	3	
7	4"	37			37	37	
8	6"	9			9	8	1
9							
10							
11							
12							
13							
14	Total	1832	75	72	1835	1814	21
15	Owned by Consumers						
16							
17							
18							
19							
20	Total						

Notes: new services are generally paid for by the customer
 "inactive" service pipes are an estimate
 service pipes may include private sprinklers & hydrants

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				34,403	
2	February				30,350	
3	March				33,248	
4	April				31,860	
5	May				37,396	
6	June				42,326	
7	July			2,352	47,148	
8	August			14,112	42,153	
9	September				47,490	
10	October				36,929	
11	November				25,720	
12	December				26,636	
13	Totals	0	0	0	16,464	
14						THOUSAND GALLONS
15	Total PRODUCTION WATER					452,123
16	Total REVENUE WATER (Page W-3, line 20, col. e)					246,837
17	Balance as NON-REVENUE WATER					205,286
18	State Percentage: <input type="text" value="45.4%"/>					
19	Description and estimated consumption of Non-Revenue Water					
20	Utility Usage-at source/treatment plants- instrumentation					900
21	Utility Usage-flushing hydrants Number flushed: <input type="text" value="220"/>					10,500
22	Utility Usage-bleeders (winter) - 6 gpm each <input type="text" value="8"/>					8,640
23	Utility Usage-bleeders (year round) - 6 gpm each <input type="text" value="4"/>					13,140
24	Utility Usage-meter bench Number meters tested: <input type="text" value="200"/>					400
25	Utility Usage-summer line - filling, flushing & draining					5000
26	Utility Usage-other purposes - standpipe maintenance					4000
27						
28	Fire Protection Number of hydrant-using fires: <input type="text" value="4"/>					150
29	Main Breaks - 2 long term breaks Number of breaks: <input type="text" value="8"/>					60,000
30	Service Line losses before meters Number of cases: <input type="text" value="4"/>					20,000
31	Other Non-Revenue uses/losses (specify):					
32						
33						
34						
35						
36	Total Accounted for Non-Revenue Water (Lines 22 through Lines 35)					122,730
37	Unaccounted for Water (Line 19 less Line 36) <input type="text" value="18.3%"/>					82,556
38	Total Non-Revenue Water (Lines 36 plus Line 37)					205,286
39						
40	System DEMAND Data					
41	Average Daily Demand:	Quantity (mgd)	Date			
42	Maximum Day Demand:	1.238	08/18/09			
43	Peak Hour Demand:	2.939	08/19/09			
43	Peak Hour Demand:	0.174	08/19/09			

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.

- line 37: 2008 Unaccounted for Water 95,989 or 23.2%
- 2007 Unaccounted for Water 114,941 or 28.3%
- 2006 Unaccounted for Water 116,737 or 30.0%
- 2005 Unaccounted for Water 105,955 or 27.5%
- 2004 Unaccounted for Water 129,770 or 31.8%
- 2003 Unaccounted for Water 144,515 or 32.8%