

APPENDIX 1

Bar Harbor Cost of Service Study – Summary Detail

Bar Harbor Cost of Service Study – Summary Detail

TY	December 31, 2011					SUMMARY ALLOCATIONS								
	Customer		Total Class		Extra Capacity					Direct				
Line	Class	%	COS		%	Base/Avg Day	%	Max. Day	%	Max. Hour	%	Customer	%	Meters
1	Residential - Quarterly													
2	Class Units of Service					61.28		0.336		0.621		980		1103
3	Cost of Service		19.67%	\$294,969	18.18%	\$53,638	19.60%	\$57,825	10.00%	\$29,489	46.89%	\$138,322	5.32%	\$15,695
4														
5	Residential - Seasonal													
6	Class Units of Service					12.41		0.133		0.228		236		276
7	Cost of Service		5.45%	\$81,761	13.29%	\$10,865	27.93%	\$22,840	13.23%	\$10,816	40.74%	\$33,310	4.81%	\$3,931
8														
9	Commercial - Quarterly													
10	Class Units of Service					60.87		0.384		0.700		248		448
11	Cost of Service		12.94%	\$193,958	27.47%	\$53,280	34.06%	\$66,054	17.14%	\$33,251	18.05%	\$35,004	3.28%	\$6,369
12														
13	Commercial - Seasonal													
14	Class Units of Service					40.44		0.54		0.91		148		269
15	Cost of Service		13.12%	\$196,731	17.99%	\$35,396	47.52%	\$93,489	21.92%	\$43,128	10.62%	\$20,889	1.95%	\$3,830
16														
17	Industrial - Combined													
18	Class Units of Service					52.07		0.300		0.485		39		124
19	Cost of Service		8.50%	\$127,391	35.77%	\$45,573	40.50%	\$51,588	18.07%	\$23,024	4.27%	\$5,434	1.39%	\$1,771
20														
21	Public Auth - Quarterly													
22	Class Units of Service					5.20		0.033		0.060		27		62
23	Cost of Service		1.18%	\$17,648	25.79%	\$ 4,551	31.97%	\$ 5,642	16.09%	\$ 2,840	21.19%	\$ 3,740	4.96%	\$ 875
24														
25	Public Auth - Seasonal													
26	Class Units of Service					5.63		0.076		0.127		17		38
27	Cost of Service		1.79%	\$26,902	18.33%	\$4,930	48.40%	\$13,021	22.33%	\$6,007	8.92%	\$2,399	2.03%	\$545
28														
29	Private Fire Protection													
30	Cost of Service		10.51%	\$157,523										
31														
32	Public Fire Protection													
33	Cost of Service		26.85%	\$402,524										
34														
35	Total Cost of Service		100.00%	\$1,499,407										
36														
37														
38	Total Unit Cost of Service (/MG)					\$875.26		\$172,205		\$47,470				
39	Total Units of Service (MG)					179.42		1.052		1.87				
40	Total Unit Cost of Service (/100 c.f.)					\$0.6547		\$128.82		\$35.51				
41	Total Units of Service (100 c.f.)					318,036		2,410		4,183				
42	Total Unit Cost of Service											\$141.15		\$14.23
43	Total Units of Service											1,267		1,675

APPENDIX 2

Bar Harbor Cost of Service Study – Model Detail

						Base	Max Day	Max Hour	Customer	
Facilities used in customer services					CUST				100%	
Facilities used in metering					MET					
Facilities used to meet fire protection and average demands					FP	0.5%				
Allocation of Accumulated Depreciation & Depreciation Expense					AcDEP2	11.77%	19.25%	10.51%	15.93%	
Allocation of Depreciation Expense					DEP	8.57%	15.38%	11.02%	17.21%	
Allocation of Rate Base, for use in allocating return on rate base and taxes					RB	8.20%	14.19%	13.49%	10.26%	

Line	Customer Class	5/8 "	3/4 "	1 "	1-1/2 "	2 "	3 "	4 "	6 "	8 "	Total # Meters	Total # Equ. Meters
1	Equivalency Factor	1.0	1.4	1.8	3.3	4.6	6.3	9.6	16.9	30.0		
2	Residential - Quarterly	806	134	28	5	4					980	
3	Residential - Seasonal	185	30	16	2	3					236	
4												
5	SUBTOTAL Equivalent Meters Quarterly	806	186.9	50	17	18	25					1,103
6	Equivalent Meters Seasonal	185	42	29	7	14						276
7												
8	Commercial - Quarterly	123	57	31	8	22	6	1	1		248	
9	Commercial - Seasonal	62	25	36	18	4	2		1		148	
10												
11	SUBTOTAL Equivalent Meters Quarterly	123	80	56	25	100	38	10	17			448
12	Equivalent Meters Seasonal	62	35	65	59	18	13		17			269
13												
14	Industrial - Quarterly	6	7	7	3	7	4	3			37	
15	Industrial - Seasonal			2							2	
16												
17	SUBTOTAL Equivalent Meters Quarterly	6	10	13	10	30	24	29				121
18	Equivalent Meters Seasonal			4								4
19												
20	Public Authority - Quarterly	10	5	3	4	3	2				27	
21	Public Authority - Seasonal	5	3	3	3	3					17	
22												
23	SUBTOTAL Equivalent Meters Quarterly	10	7	5	13	14	13					62
24	Equivalent Meters Seasonal	5	4	5	10	14						38
25												
25	Total Quarterly	944	203	69	20	35	16	4	1		Total Quarterly Meters/E	1,291
26	Total Seasonal	252	58	57	23	10	2		1		Total Seasonal Meters/Eq	1,733
27											403	587
28		1694								Total	1,694	2,320
29												
30	FIRE PROTECTION			1 "	1-1/2 "	2 "	3 "	4 "	6 "	8 "		
31	Demand Factor			1.0	2.9	6.19	17.98	38.32	111.31	237.21		
32												
33	Private Fire Protection			2	11	16	4	14	60	2	109	
34	Hydrants								25		25	
35	Equivalent Meters/Sprinklers			2.0	32.0	99.0	71.9	536.5	6678.7	474		7,894
36	Equivalent Hydrants								2782.8			2,783
37	SUBTOTAL PRIVATE										134	10,677.2
38												47.0%
39	Public Fire Protection					1		1	4		6	
40	Hydrants								108		108	
41	Equivalent Meters/Sprinklers					6.2		38.3	445.2			490
41	Equivalent Hydrants								12022			12,022
42	SUBTOTAL PUBLIC										108	12,022
43												53.0%
44	TOTAL											22,699
												100.0%

Total # Bills

3920
708
5164 Quarterly
1209 Seasonal
6373

992
444

146
6

106
51

6373

5,164
1,209
6,373

50%
3947.2
1391.4
5338.6

30.75%
489.8
12,022

69.25%
17,360

NOTES

Line #

- 31 Based on relative flow potential per Hazen-Williams formula. The relative flow potential for various size pipes is dependent on the diameter raised to the power of: 2.63
- 40 Public hydrants adjusted to reflect year-end number at 2011 of 107 hydrants

Bar Harbor Water Department
 Units of Service
 TY December 31, 2011

Line	Customer Class	Total Ann. Use (MG)	Avg. Daily Use (MG)	Maximum Day Requirements			Maximum Hour Requirements			Customers	Meters Equip. Units	Fire Equip. Units
				Cap. Factor	Total Cap.	Extra Cap.	Cap. Factor	Total Cap.	Extra Cap.			
1	Residential											
	Quarterly	26%	61.3	0.168	300%	0.504	0.336	470%	0.789	0.621	980	1,103
	Seasonal	5%	12.4	0.034	490%	0.167	0.133	770%	0.262	0.228	236	276
2												
3	Commercial/Public Auth											
	Quarterly	28%	66.1	0.181	330%	0.597	0.416	520%	0.941	0.760	275	509
	Seasonal	19%	46.1	0.126	590%	0.745	0.619	920%	1.161	1.035	165	307
4												
5	Industrial Combined	22%	52.1	0.143	310%	0.442	0.300	440%	0.628	0.485	39	124
6												
7												
8		100%										
9	Private Fire Protection					0.731	0.731		0.183	0.183		10,677
10												
11	Public Fire Protection					0.731	0.731		0.183	0.183		12,022
12												
13												
14	TOTAL (MG)		237.9	0.652	601%	3.916	3.265	636%	4.147	3.495	1694	2320
	Without Fire Protection					2.455	1.803	580%	3.781	3.129		

NOTES

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- Line #
- 1-11 Used for unit costs and rate design.
- 1,3,5,7 Max. Day Capacity factors based on Bar Harbor internal data study
- 1,3,5,7 Max. Hour Capacity factors based on Bar Harbor internal data study
- 9,11 Fire demand equal to 3,045 gpm with an estimated duration of 4 hours.
- 14 The Maximum Day and Maximum Hour totals do not coincide with system experience as they represent estimates of non-coincident peak contributions.

Bar Harbor 2011 Usage

	Quarterly Usage '000s cuft					Combined Usage				
	<u>Res</u>	<u>Com</u>	<u>Ind</u>	<u>Public Auth</u>	<u>Total</u>	<u>Res</u>	<u>Com</u>	<u>Ind</u>	<u>Public Auth</u>	<u>Total</u>
First 1,200	41,154	22,296	8,754	3,706	75,909	45,183	28,135	8,821	4,572	86,711
Next 10,800	20,345	17,267	1,704	1,335	40,650	25,053	24,969	1,712	1,984	53,718
Next 78,000	6,474	32,693	16,344	1,909	57,420	11,895	58,996	16,344	5,527	92,762
Over 90,000	13,950	9120	42,728		65,797	16,384	23,336	42,728	2,397	84,844
	81,922	81,375	69,529	6,950	239,777	75.4%	98,516	135,435	69,605	14,480
		60.87		5.20		31.0%	42.6%	21.9%	4.6%	100%

	Seasonal Usage '000s cuft					Quarterly				
	<u>Res</u>	<u>Com</u>	<u>Ind</u>	<u>Public Auth</u>	<u>Total</u>					
First 1,600	4,029	5,839	67	866	10,802	83.2%	60.1%	99.9%	48.0%	
Next 10,400	4,709	7702	9	648	13,068	16.8%	39.9%	0.1%	52.0%	
Next 78,000	5,422	26303		3,618	35,343	100.0%	100.0%	100.0%	100.0%	
Next 300,000	2,434	9645		2,397	14,476					
Over 390,000		4571			4,571					
	16,594	54,061	76	7,529	78,260	318,036	24.6%			
	98,516	135,435	69,605	14,480						
		40.44		5.63						

2011 PUC Report Volumes		
	Gallons	CF
RES	73,690,000	9,850,920
COM	101,306,000	13,542,643
LAB	52,065,000	6,960,078
PA	10,831,000	1,447,894
	237,892,000	31,801,536

Bar Harbor Water Department
 Allocation of Water Utility Plant Investment
 TY December 31, 2011

Line	COS Category	Account	Adjusted TY Total Plant	Allocation Code	ALLOCATION											
					BASE		EXTRA CAPACITY				DIRECT		FIRE PROTECTION			
					%	Amount	Max. Day	Max. Hour	Customer	Meters	%	Amount	%	Amount		
1	Organizations	301	\$3,593	WUP	9.44%	\$339	15.95%	\$573	12.45%	\$447	12.24%	\$440	6.18%	\$222	43.73%	\$1,571
2	Franchises	302		WUP	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$0	0.00%	\$0	0.00%	\$0
3	Land & Land Rights	303														
4	Supply & Pumping		\$77,158	AMD	41.31%	\$31,877	58.19%	\$44,895	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$386
5	Water Treatment		\$667	AMD	41.31%	\$276	58.19%	\$388	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$3
6	Transm & Distrib		\$52,790	AMDMH	9.15%	\$4,829	12.88%	\$6,801	15.91%	\$8,399	0.00%	\$0	0.00%	\$0	62.06%	\$32,760
7	General		\$6,335	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$6,335	0.00%	\$0	0.00%	\$0
8	Structures & Improvements	304														
9	Supply & Pumping		\$12,711	AMD	41.31%	\$5,251	58.19%	\$7,396	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$64
10	Water Treatment		\$10,990	AMD	41.31%	\$4,540	58.19%	\$6,395	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$55
11	Transm & Distrib		\$0	AMDMH	9.15%	\$0	12.88%	\$0	15.91%	\$0	0.00%	\$0	0.00%	\$0	62.06%	\$0
12	General		\$125,810	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$125,810	0.00%	\$0	0.00%	\$0
13	Collecting & Impounding Reservoirs	305	\$21,831	AD	99.50%	\$21,722	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$109
14	Lake, River & Other Intakes	306	\$129,361	AMD	41.31%	\$53,445	58.19%	\$75,270	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$647
15	Wells & Springs	307		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
16	Infiltration Galleries & Tunnels	308		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
17	Supply Mains	309		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
18	Power Generation Equipment	310		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
19	Pumping Equipment	311	\$103,952	AMD	41.31%	\$42,947	58.19%	\$60,485	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$520
20	Water Treatment Equipment	320	\$262,171	AMD	41.31%	\$108,314	58.19%	\$152,546	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$1,311
21	Dist. Reservoirs, Standpipes & Tanks	330	\$824,347	STO	0.00%	\$0	22.95%	\$189,175	28.34%	\$233,630	0.00%	\$0	0.00%	\$0	48.71%	\$401,542
22	Transmission & Distribution Mains	331	\$3,110,473	AMDMH	9.15%	\$284,540	12.88%	\$400,735	15.91%	\$494,906	0.00%	\$0	0.00%	\$0	62.06%	\$1,930,292
23	Services	333	\$592,120	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$592,120	0.00%	\$0	0.00%	\$0
24	Meters & Meter Installations	334	\$365,765	MET	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$365,765	0.00%	\$0
25	Hydrants	355	\$221,161	FP	0.50%	\$1,106	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	99.50%	\$220,055
26																
27	SubTotal		\$5,921,235	WUP	9.44%	\$559,187	15.95%	\$944,659	12.45%	\$737,384	12.24%	\$724,705	6.18%	\$365,987	43.73%	\$2,589,314
28																
29	Other Plant & Miscellaneous Equipment	339		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
30	Office Furniture & Equipment	340	\$19,767	WUP	9.44%	\$1,867	15.95%	\$3,154	12.45%	\$2,462	12.24%	\$2,419	6.18%	\$1,222	43.73%	\$8,644
31	Transportation Equipment	341	\$163,197	WUP	9.44%	\$15,412	15.95%	\$26,036	12.45%	\$20,323	12.24%	\$19,974	6.18%	\$10,087	43.73%	\$71,365
32	Stores Equipment	342		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
33	Tools, Shop & Garage Equipment	343	\$51,184	WUP	9.44%	\$4,834	15.95%	\$8,166	12.45%	\$6,374	12.24%	\$6,264	6.18%	\$3,164	43.73%	\$22,382
34	Laboratory Equipment	344		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
35	Power Operated Equipment	345		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
36	Communications Equipment	346	\$78,708	WUP	9.44%	\$7,433	15.95%	\$12,557	12.45%	\$9,802	12.24%	\$9,633	6.18%	\$4,865	43.73%	\$34,418
37	Miscellaneous Equipment	347	\$85,723	WUP	9.44%	\$8,095	15.95%	\$13,676	12.45%	\$10,675	12.24%	\$10,492	6.18%	\$5,298	43.73%	\$37,486
38	Other Tangible Plant	348		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
39	Corporate Office & Equip.	101&108		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
40	Total Water Utility Plant In Service		\$6,319,814	WUP	9.44%	\$596,827	15.95%	\$1,008,247	12.45%	\$787,019	12.24%	\$773,487	6.18%	\$390,623	43.73%	\$2,763,610
41	Plus:															
42	Materials & Supplies	151	\$134,450	WUP	9.44%	\$12,697	15.95%	\$21,450	12.45%	\$16,743	12.24%	\$16,455	6.18%	\$8,310	43.73%	\$58,794
43	Cash Working Capital		\$12,967	WUP	9.44%	\$1,225	15.95%	\$2,069	12.45%	\$1,615	12.24%	\$1,587	6.18%	\$801	43.73%	\$5,670
44	Other - Transaction Costs	114		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
45	Less:															
46	Accumulated Depreciation	108	(\$2,149,734)	AccDEPR 2	11.77%	(\$252,971)	19.25%	(\$413,895)	10.51%	(\$225,903)	15.93%	(\$342,472)	10.62%	(\$228,206)	31.92%	(\$686,287)
47	Pension Liability	604		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
48	Contributions in Aid of Construction	271	\$ (134,102)	WUP	9.44%	(\$12,664)	15.95%	(\$21,394)	12.45%	(\$16,700)	12.24%	(\$16,413)	6.18%	(\$8,289)	43.73%	(\$58,642)
49	Advances	252	(\$165,000)	WUP	9.44%	(\$15,582)	15.95%	(\$26,324)	12.45%	(\$20,548)	12.24%	(\$20,194)	6.18%	(\$10,199)	43.73%	(\$72,153)
50	Deferred Federal Income Taxes	281		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
51	FASB 106	604		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
52	Other			WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
53																
54	TOTAL Rate Base		\$4,018,395	RB	8.20%	\$329,532	14.19%	\$570,153	13.49%	\$542,227	10.26%	\$412,450	3.81%	\$153,041	50.04%	\$2,010,992

NOTES
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 Line #
 1-46 Based on test year gross plant, accumulated depreciation and other account information from PUC annual report. Allocations of rate base are based on functionalization guidelines contained in AWWA Manual M 1 - Water Rates.
 38 See Allocation of Accum. Depreciation exhibit
 46 Allocations of rate base on a full cost of service basis.

Bar Harbor Water Department
 Allocation of Accumulated Depreciation
 TY December 31, 2011

Line	COS Category	Account	Adjusted TY Accumulated Depreciation	Allocation Code	***** ALLOCATION*****											
					Base %	Amount	---Extra Capacity---		Customer		---Direct---		Fire Protect.			
					Max. Day %	Amount	Max. Hour %	Amount	%	Amount	%	Amount	Meters %	Amount	%	Amount
1	Organizations	301		WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
2	Franchises	302		WUP	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$0	0.00%	\$0	0.00%	\$0
3	Land & Land Rights	303		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
4	Structures & Improvements	304	\$101,803													
	Supply & Pumping		\$8,655	AMD	41.31%	\$3,576	58.19%	\$5,036	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$43
	Water Treatment		\$7,483	AMD	41.31%	\$3,092	58.19%	\$4,354	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$37
	Transm & Distrib		\$0	AMDMDH	9.15%	\$0	12.88%	\$0	15.91%	\$0	0.00%	\$0	0.00%	\$0	62.06%	\$0
	General		\$85,665	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$85,665	0.00%	\$0	0.00%	\$0
5	Collecting & Impounding Reservoirs	305	\$19,243	AD	99.50%	\$19,147	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$96
6	Lake, River & Other Intakes	306	\$27,058	AMD	41.31%	\$11,179	58.19%	\$15,744	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$135
7	Wells & Springs	307		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
8	Infiltration Galleries & Tunnels	308		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
9	Supply Mains	309		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
10	Power Generation Equipment	310		AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
11	Pumping Equipment	311	\$78,367	AMD	41.31%	\$32,377	58.19%	\$45,598	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$392
12	Water Treatment Equipment	320	\$206,338	AMD	41.31%	\$85,247	58.19%	\$120,059	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$1,032
13	Dist. Reservoirs, Standpipes & Tanks	330	\$318,570	STO	0.00%	\$0	22.95%	\$73,107	28.34%	\$90,287	0.00%	\$0	0.00%	\$0	48.71%	\$155,176
14	Transmission & Distribution Mains	331	\$575,647	AMDMDH	9.15%	\$52,659	12.88%	\$74,163	15.91%	\$91,591	0.00%	\$0	0.00%	\$0	62.06%	\$357,234
15	Services	333	\$189,552	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$189,552	0.00%	\$0	0.00%	\$0
16	Meters & Meter Installations	334	\$183,673	MET	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$183,673	0.00%	\$0
17	Hydrants	335	\$35,383	FP	0.50%	\$177	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	99.50%	\$35,206
18																
19	SubTotal		\$1,735,634	WUP	11.95%	\$207,453	19.48%	\$338,061	10.48%	\$181,878	15.86%	\$275,217	10.58%	\$183,673	31.65%	\$549,352
20																
21	Other Plant & Miscellaneous Equipment	339		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
22	Office Furniture & Equipment	340	\$15,579	WUP	11.95%	\$1,862	19.48%	\$3,034	10.48%	\$1,633	15.86%	\$2,470	10.58%	\$1,649	31.65%	\$4,931
23	Transportation Equipment	341	\$133,175	WUP	11.95%	\$15,918	19.48%	\$25,939	10.48%	\$13,955	15.86%	\$21,117	10.58%	\$14,093	31.65%	\$42,152
24	Stores Equipment	342		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
25	Tools, Shop & Garage Equipment	343	\$47,570	WUP	11.95%	\$5,686	19.48%	\$9,266	10.48%	\$4,985	15.86%	\$7,543	10.58%	\$5,034	31.65%	\$15,057
26	Laboratory Equipment	344	\$5,749	WUP	11.95%	\$687	19.48%	\$1,120	10.48%	\$602	15.86%	\$912	10.58%	\$608	31.65%	\$1,820
27	Power Operated Equipment	345		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
28	Communications Equipment	346	\$26,066	WUP	11.95%	\$3,116	19.48%	\$5,077	10.48%	\$2,731	15.86%	\$4,133	10.58%	\$2,758	31.65%	\$8,250
29	Miscellaneous Equipment	347	\$68,345	WUP	11.95%	\$8,169	19.48%	\$13,312	10.48%	\$7,162	15.86%	\$10,837	10.58%	\$7,233	31.65%	\$21,632
30	Other Tangible Plant	348		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
31	Corporate Office & Equip.	101&108		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
32	Total Water Utility Plant In Service		\$2,032,118	WUP	11.95%	\$242,890	19.48%	\$395,810	10.48%	\$212,946	15.86%	\$322,230	10.58%	\$215,048	31.65%	\$643,193
33	Plus:															
34	Materials & Supplies	151		WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
35	Cash Working Capital			WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
36	Other - Depreciation Reserve Adjustment	114	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
37	Less:															
38																
39	Pension Liability	604	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
40	Contributions in Aid of Construction	271	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
41	Advances	252	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
42	Deferred Federal Income Taxes	281	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
43	FASB 106	604	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
44	Other		\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
45																
46	TOTAL Adj. TY Acc. Depreciation prior to TY End		\$2,032,118	AcDEP1	11.95%	\$242,890	19.48%	\$395,810	10.48%	\$212,946	15.86%	\$322,230	10.58%	\$215,048	31.65%	\$643,193
47	TOTAL Adj. TY Depreciation		\$117,616	DEP	8.57%	\$10,080	15.38%	\$18,085	11.02%	\$12,957	17.21%	\$20,242	11.19%	\$13,158	36.64%	\$43,094
48	TOTAL Acc. Depreciation Adj. TY		\$2,149,734	AcDEP2	11.77%	\$252,971	19.25%	\$413,895	10.51%	\$225,903	15.93%	\$342,472	10.62%	\$228,206	31.92%	\$686,287

NOTES

Line #

- 1-46 Based on test year gross plant, accumulated depreciation and other account information from PUC annual report.
- Allocations of rate base are based on functionalization guidelines contained in AWWA Manual M 1 - Water Rates.
- 48 Allocation Code AccDEPR 2 allocat. Used in Allocation of Water Utility Plant Investment exhibit

Bar Harbor Water Department
Allocation of Depreciation Expense
TY December 31, 2011

***** ALLOCATION*****

Line	COS Category	Account	Adjusted TY Depr. Exp.	Allocation Code	Base %	Base Amount	---Extra Capacity---		Customer %	Customer Amount	---Direct---		Fire Protect.			
							Max. Day %	Max. Hour Amount			Meters %	Meters Amount	%	Amount		
1	Organizations	301	\$0	WUP	9.44%	\$0	15.95%	\$0	12.45%	\$0	12.24%	\$0	6.18%	\$0	43.73%	\$0
2	Franchises	302	\$0	WUP	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$0	0.00%	\$0	0.00%	\$0
3	Land & Land Rights	303	\$0	WUP	11.95%	\$0	19.48%	\$0	10.48%	\$0	15.86%	\$0	10.58%	\$0	31.65%	\$0
4	Structures & Improvements	2769	\$0		0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0
	Supply & Pumping		\$235	AMD	41.31%	\$97	58.19%	\$137	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$1
	Water Treatment		\$204	AMD	41.31%	\$84	58.19%	\$118	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$1
	Transm & Distrib		\$0	AMDMH	9.15%	\$0	12.88%	\$0	15.91%	\$0	0.00%	\$0	0.00%	\$0	62.06%	\$0
	General		\$2,330	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$2,330	0.00%	\$0	0.00%	\$0
5	Collecting & Impounding Reservoirs	305	\$209	AD	99.50%	\$208	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$1
6	Lake, River & Other Intakes	306	\$1,941	AMD	41.31%	\$802	58.19%	\$1,129	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$10
7	Wells & Springs	307	\$0	AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
8	Infiltration Galleries & Tunnels	308	\$0	AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
9	Supply Mains	309	\$0	AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
10	Power Generation Equipment	310	\$0	AMD	41.31%	\$0	58.19%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$0
11	Pumping Equipment	311	\$2,469	AMD	41.31%	\$1,020	58.19%	\$1,437	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$12
12	Water Treatment Equipment	320	\$6,133	AMD	41.31%	\$2,534	58.19%	\$3,569	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.50%	\$31
13	Dist. Reservoirs, Standpipes & Tanks	330	\$15,637	STO	0.00%	\$0	22.95%	\$3,588	28.34%	\$4,432	0.00%	\$0	0.00%	\$0	48.71%	\$7,617
14	Transmission & Distribution Mains	331	\$40,669	AMDMH	9.15%	\$3,720	12.88%	\$5,240	15.91%	\$6,471	0.00%	\$0	0.00%	\$0	62.06%	\$25,238
15	Services	333	\$14,703	CUST	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$14,703	0.00%	\$0	0.00%	\$0
16	Meters & Meter Installations	334	\$11,072	MET	0.00%	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$11,072	0.00%	\$0	0.00%	\$0
17	Hydrants	335	\$3,368	FP	0.50%	\$17	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	99.50%	\$3,351
18																
19	SubTotal		\$98,970		8.57%	\$8,482	15.38%	\$15,218	11.02%	\$10,903	17.21%	\$17,033	11.19%	\$11,072	36.64%	\$36,262
20																
21	Other Plant & Miscellaneous Equipment	339	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
22	Office Furniture & Equipment	340	\$1,634	WUP	8.57%	\$140	15.38%	\$251	11.02%	\$180	17.21%	\$281	11.19%	\$183	36.64%	\$599
23	Transportation Equipment	341	\$7,414	WUP	8.57%	\$635	15.38%	\$1,140	11.02%	\$817	17.21%	\$1,276	11.19%	\$829	36.64%	\$2,716
24	Stores Equipment	342	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
25	Tools, Shop & Garage Equipment	343	\$628	WUP	8.57%	\$54	15.38%	\$97	11.02%	\$69	17.21%	\$108	11.19%	\$70	36.64%	\$230
26	Laboratory Equipment	344	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
27	Power Operated Equipment	345	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
28	Communications Equipment	346	\$7,789	WUP	8.57%	\$668	15.38%	\$1,198	11.02%	\$858	17.21%	\$1,341	11.19%	\$871	36.64%	\$2,854
29	Miscellaneous Equipment	347	\$1,181	WUP	8.57%	\$101	15.38%	\$182	11.02%	\$130	17.21%	\$203	11.19%	\$132	36.64%	\$433
30	Other Tangible Plant	348	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
31	Corporate Office & Equip.	101&108	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
32	Total Water Utility Plant In Service		\$117,616		8.57%	\$10,080	15.38%	\$18,085	11.02%	\$12,957	17.21%	\$20,242	11.19%	\$13,158	36.64%	\$43,094
33	Plus:															
34	Materials & Supplies	151		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
35	Cash Working Capital			WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
36	Other - Chapter 68 Exclusion	114	\$0	WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
37	Less:															
38																
39	Pension Liability	604		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
40	Contributions in Aid of Construction	271		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
41	Advances	252		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
42	Deferred Federal Income Taxes	281		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
43	FASB 106	604		WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
44	Other			WUP	8.57%	\$0	15.38%	\$0	11.02%	\$0	17.21%	\$0	11.19%	\$0	36.64%	\$0
45																
46	TOTAL TY Depreciation		\$117,616	DEP	8.57%	\$10,080	15.38%	\$18,085	11.02%	\$12,957	17.21%	\$20,242	11.19%	\$13,158	36.64%	\$43,094

NOTES

Line #
1-46 Based on test year gross plant, accumulated depreciation and other account information from PUC annual report.
Allocations of rate base are based on functionalization guidelines contained in AWWA Manual M 1 - Water Rates.
46 Allocation Code DEPR 1 allocations used in Allocation of Accum. Depreciation exhibit

DISTRIBUTION OF OPERATING EXPENSES									
ACCOUNT NAME	2011	Source of Supply & Pumping Expenses- Operations	Source of Supply & Pumping Expenses- Maintenance	Water Treatment Expenses- Operations	Water Treatment Expenses- Maintenance	Transmission & Distribution Expenses- Operations	Transmission & Distribution Expenses- Maintenance	Customer Accounts Expense	Administrative & General Expenses
Salaries and Wages - Employees	281,468	1,895	2,376	25,029	10,186	8,199	72,260	55,451	106,072
Salaries and Wages - Officers, Directors and Majority Stockholders	0								
Employee Pensions and Benefits	105,607	739	845	9,399	3,802	3,062	27,141	20,805	39,814
Purchased Water	0								
Purchased Power	22,930	7,971		3,493		4,479			6,987
Fuel for Heat	10,477			5,239					5,238
Chemicals	60,664			60,664					
Materials and Supplies	146,299	82	7,292	5,391	4,043	7,081	112,273	3,438	6,699
Contractual Services - Engineering	5,756			5,756					
Contractual Services - Accounting	1,750								1,750
Contractual Services - Legal	0								0
Contractual Services - Management Fe	56,821					5,682	5,682	17,046	28,411
Contractual Services - Other	93,445	31	36	13,906	2,509	129	27,887	7,131	41,816
Rental of Building/Real Property	20,750					950	6,534		13,266
Rental of Equipment	0								
Transportation Expenses	25,823	182	206	2,298	930	749	6,636	5,087	9,735
Insurance - Vehicle	1,508	11	12	134	54	44	388	297	568
Insurance - General Liability	4,616								4,616
Insurance - Workman's Compensation	7,619	53	61	678	274	221	1,958	1,502	2,872
Insurance - Prop & Casualty	4,012		722		602		2,527	80	81
Advertising Expense	1,415								1,415
Regulatory Commission Expenses -	0								0
Normalization of Rate Case Expense	5,841								5,841
Regulatory Commission Expenses - Ot	0								
Bad Debt Expense	400							400	
Miscellaneous Expenses	10,091							933	9,158
Total Water Utility Expenses	867,292	10,964	11,550	131,987	22,400	30,596	263,286	112,170	284,339
		1.3%	1.3%	15.2%	2.6%	3.5%	30.4%	12.9%	32.8%
	<u>2011</u>								
Source of Supply & Pumping	2.60%								
Water Treatment	17.80%								
Transmission & Distribution	33.89%								
Customer Accounts	12.93%								
Administrative & General	<u>32.78%</u>								
Total	100.00%								

Bar Harbor Water Division
 COST OF SERVICE
 TEST YEAR 1/1/11 - 12/31/11

Line	Cost of Service Category	Account	Test Year 2011	Test Year Adjustment	Adjustment Source	Pro Forma Docket 2010-329	% of total O&M	Adjustment for increase in 2011 revenue	Pro Forma Adjusted for 2011 Actual
								\$9,865	
1	Operating Revenues less misc service revenue		\$ 1,499,407	(\$6,934)	Docket 2010-329	\$1,492,473			\$ 1,499,407
2									
3	Salaries & Wages - Employees	601	\$ 281,468	\$238	Docket 2010-329	\$ 281,706	31.8%	\$3,139	\$ 284,845
4	Salaries & Wages - Officers	603	\$ -	\$0		\$ -	0.0%	\$0	\$ -
5	Employee Pensions & Benefits	604	\$ 105,607	\$17,193	Docket 2010-329	\$ 122,800	13.9%	\$1,369	\$ 124,169
6	Purchased Power	615	\$ 22,930	(\$530)	Docket 2010-329	\$ 22,400	2.5%	\$250	\$ 22,650
7	Fuel for Heat	616	\$ 10,477	\$2,123	Docket 2010-329	\$ 12,600	1.4%	\$140	\$ 12,740
8	Chemicals	618	\$ 60,664	\$17,036	Docket 2010-329	\$ 77,700	8.8%	\$866	\$ 78,566
9	Materials & Supplies	620	\$ 146,299	(\$1,799)	Docket 2010-329	\$ 144,500	16.3%	\$1,610	\$ 146,110
10	Contract Services - Engineering	631	\$ 5,756	\$244	Docket 2010-329	\$ 6,000	0.7%	\$67	\$ 6,067
11	Contract Services - Accounting	632	\$ 1,750	(\$50)	Docket 2010-329	\$ 1,700	0.2%	\$19	\$ 1,719
12	Contract Services - Legal	633	\$ -	\$350	Docket 2010-329	\$ 350	0.0%	\$4	\$ 354
13	Contract Services - Management	634	\$ 56,821	(\$2,363)	Docket 2010-329	\$ 54,458	6.2%	\$607	\$ 55,065
14	Contract Services - Other	635	\$ 93,445	(\$10,245)	Docket 2010-329	\$ 83,200	9.4%	\$927	\$ 84,127
15	Rental of Building/Real Property	641	\$ 20,750	\$850	Docket 2010-329	\$ 21,600	2.4%	\$241	\$ 21,841
16	Rental of Equipment	642	\$ -	\$0		\$ -	0.0%	\$0	\$ -
17	Transportation Expenses	650	\$ 25,823	(\$5,323)	Docket 2010-329	\$ 20,500	2.3%	\$228	\$ 20,728
18	Insurance - Vehicle	656	\$ 1,508	(\$108)	Docket 2010-329	\$ 1,400	0.2%	\$16	\$ 1,416
19	Insurance - General Liability	657	\$ 4,616	\$284	Docket 2010-329	\$ 4,900	0.6%	\$55	\$ 4,955
20	Insurance - Workmen's Comp.	658	\$ 7,619	\$381	Docket 2010-329	\$ 8,000	0.9%	\$89	\$ 8,089
21	Insurance - Other	659	\$ 4,012	\$88	Docket 2010-329	\$ 4,100	0.5%	\$46	\$ 4,146
22	Advertising Expense	660	\$ 1,415	\$685	Docket 2010-329	\$ 2,100	0.2%	\$23	\$ 2,123
23	Regulatory Comm. Expense		\$ -	\$0		\$ -	0.0%	\$0	\$ -
24	Normalization of rate case expense	666	\$ 5,841	(\$3,450)	Docket 2010-329	\$ 2,391	0.3%	\$27	\$ 2,418
25	Regulatory Comm. Expense Other	667	\$ -	\$0		\$ -	0.0%	\$0	\$ -
26	Bad Debt Expense	670	\$ 400	\$600	Docket 2010-329	\$ 1,000	0.1%	\$11	\$ 1,011
27	Miscellaneous Expense	675	\$ 10,091	\$1,709	Docket 2010-329	\$ 11,800	1.3%	\$132	\$ 11,932
28	Total O&M Expenses		\$ 867,292	\$ 17,913		\$ 885,205		\$9,865	\$ 895,070
29	Depreciation	403	\$ 117,616	\$75	Docket 2010-329	\$ 117,691			\$ 117,691
30	Amort of Utility Plant Acquisition Adj		\$ 70,124	(\$60,777)	Docket 2010-329	\$ 9,347			\$ 9,347
31	Amortization Expense		\$ 9,684	(\$9,684)	Docket 2010-329	\$ -			\$ -
32	Taxes Other Than Income	408.1	\$ 28,883	\$1,117	Docket 2010-329	\$ 30,000			\$ 30,000
33	TOTAL EXPENSES (Excluding Income Tax)		\$ 1,093,599			\$ 1,042,243			\$ 1,052,108
34									
35	Income Taxes	409.1	\$ -	\$ -		\$ -			\$ -
36									
37	TOTAL COST OF SERVICE excl P, I & Conting		\$ 1,093,599	\$ (51,356)		\$ 1,042,243			\$ 1,052,108
38	(Incl. Income Taxes)								
39	Gains/(Losses) from Disposition of Utility	414	\$ (864)	\$864	Docket 2010-329	\$ -			\$ -
40	Operating Income		\$ 404,944	\$ 45,286		\$ 450,230			
41									
42									

Bar Harbor Water Department
 Cost of Service by Account - Functionalization
 TY December 31, 2011

Line	COS Category	Account	Adjusted Test Year/ Pro Forma COS (**)	Source of Supply &	Source of Supply &	Water Treatment	Water Treatment	Transmission &	Transmission &	Customer	Services &	A&G	Fire Protect.
				Pumping Expenses- Operations	Pumping Expenses- Maintenance	Expenses- Operations	Expenses- Maintenance	Distribution Expenses- Operations	Distribution Expenses- Maintenance				
1	Salaries & Wages - Employees	601	\$284,845	\$1,918	\$2,405	\$25,329	\$10,308	\$8,297	\$73,127	\$56,116		\$107,345	
2	Salaries & Wages - Officers,												
3	Directors, Maj. Shareholders												
4	Employee Pensions & Benefits	604	\$124,169	\$869	\$994	\$11,051	\$4,470	\$3,600	\$31,911	\$24,462		\$46,812	
5	Purchased Water												
6	Purchased Power	615	\$22,650	\$7,874		\$3,450		\$4,424				\$6,902	
7	Fuel for Purchased Power	616	\$12,740			\$6,371						\$6,370	
8	Chemicals	618	\$78,566			\$78,566							
9	Materials & Supplies	620	\$146,110	\$82	\$7,283	\$5,384	\$4,038	\$7,072	\$112,128	\$3,434		\$6,690	
10	Contract Svcs - Engineering	631	\$6,067			\$6,067							
11	Contract Svcs - Accounting	632	\$1,719									\$1,719	
12	Contract Svcs - Legal	633	\$354									\$354	
13	Contract Svcs - Management	634	\$55,065					\$5,506	\$5,506	\$16,519		\$27,533	
14	Contract Svcs - Other	635	\$84,127	\$28	\$32	\$12,519	\$2,259	\$116	\$25,106	\$6,420		\$37,646	
15	Rental of Building/Real Property	641	\$21,841					\$7,877				\$13,963	
16	Rental of Equipment												
17	Transportation Expenses	650	\$20,728	\$146	\$165	\$1,845	\$747	\$601	\$5,327	\$4,083		\$7,814	
18	Insurance - Vehicle	656	\$1,416	\$10	\$11	\$126	\$51	\$41	\$364	\$279		\$533	
19	Insurance - General Liability	657	\$4,955									\$4,955	
20	Insurance - Workmen's Comp.	658	\$8,089	\$56	\$65	\$720	\$291	\$235	\$2,079	\$1,595		\$3,049	
21	Insurance - Other	659	\$4,146		\$746		\$622		\$2,611	\$83		\$84	
22	Advertising Expense	660	\$2,123									\$2,123	
23	Regulatory Comm. Expense	666	\$2,418									\$2,418	
24	Normalization of rate case expense												
25	Office Supplies & Expense												
26	Bad Debt Expense	670	\$1,011							\$1,011			
27	Miscellaneous Expense	675	\$11,932							\$1,103		\$10,828	
28	Total O & M Expenses		\$895,070	\$10,983	\$11,700	\$151,428	\$22,785	\$37,771	\$258,160	\$115,105		\$287,138	
29													
30	Depreciation	403	\$118,470										
28	Amortization Exp & Plant Acquis		\$9,409										
31	Taxes Other Than Income	408.1	\$30,199										
32	Income Taxes	409.1											
33	Princ/Int & Conting		\$461,063										
34	Less: Non operating Revenues	415-426	(\$14,804)										
35	TOTAL COST OF SERVICE		\$1,499,407										

NOTES

		% of Total	
			\$9,865
	PUC Docket 2010-329	COS	
O&M	\$ 885,205	59%	\$5,863
Depr	\$ 117,691	8%	\$779
Amort	\$ 9,347	1%	\$62
Taxes	\$ 30,000	2%	\$199
Principal	\$ 247,901	17%	\$1,642
Interest	\$ 149,285	10%	\$989
Contingency	\$ 60,844	4%	\$403
Non Oper Re	\$ (10,731)	-1%	(\$71)
	\$ 1,489,542	100%	\$9,865

Bar Harbor Water Department
O & M Cost of Service by Account Functionalization
TY December 31, 2011

Line	COS Category	Adj. TY Expense	Allocation Code	ALLOCATION												
				Extra Capacity				Customer Costs				Direct Fire				
				%	Base	%	Max. Day	%	Max. Hour	%	Billing	%	Meters	%	Fire Protect.	
1	Expense Functionalization															
2																
3																
4	Source of Supply & Pumping Expense	2.53%	\$22,683	AMD	41.31%	\$9,371	58.19%	\$13,198							0.50%	\$113
5																
6	Water Treatment Expense	19.46%	\$174,213	AMD	41.31%	\$71,975	58.19%	\$101,367							0.50%	\$871
7																
8	Transmission & Distribution Expense	33.06%	\$295,931	AMDMH	9.15%	\$27,071	12.88%	\$38,126	15.91%	\$47,086					62.06%	\$183,648
9																
10	Customer Accounts Expense	12.86%	\$115,105	CUST							100.00%	\$115,105				
11																
12	Services & Meters Expense	0.00%	\$0	MET									100.00%	\$0		
13																
14	Hydrants, Fire Protection Expense	0.00%	\$0	HYD											100.00%	\$0
15																
16	Administrative & General Expense	32.08%	\$287,138	AO&M	17.83%	\$51,208	25.12%	\$72,119	7.75%	\$22,239	18.93%	\$54,366	0.00%	\$0	30.37%	\$87,206
17	TOTAL OPERATIONS & MAINTENANCE		\$895,070	O&M	17.83%	\$159,625	25.12%	\$224,811	7.75%	\$69,325	18.93%	\$169,471	0.00%	\$0	30.37%	\$271,839

NOTES

Line #

16 Administrative & General expense allocated on the basis of allocations of the other O & M expenses.

Bar Harbor Water Department
 Fire Protection Allocation & Rates
 TY December 31, 2011

Line						
1	Total Cost of Fire Protection	\$560,047				
2	Hydrants O&M	\$31,323	based on hydrants =	3.5%	of total assets	
3	Hydrants Capitalized	\$13,137				
4	Hydrants Depr	\$3,351	2.8%			
5	Total Direct Hydrant	\$47,811				
6	Non-Hydrant Fire	\$512,237				
7						
		% from Meters in Svc	Revenue Required			
8	Public Fire Service	69.25%	\$354,713		24%	
9						
10	Private Fire Service*	30.75%	\$157,523			
11						
12	Total	100%	\$512,237			
13						
14						
	Public Fire Service					
15	Allocated Cost + Direct Hydrant	\$402,524				
	-----	-----	=	\$3,727.07	per hydrant per year	
16	Number of Hydrants	108				
	Private Fire Service					
17	Allocated Cost	\$157,523				
	-----	-----	=	\$ 29.51	per 1" equivalent	
18	Number of Equivalents	5,338.6				
	Service Size	Factor	Demand Charge	Monthly Charge		
19	1 "	1.00	\$ 14.75	\$ 1.23		2 \$ 29.51
1	1-1/2 "	2.90	\$ 42.86	\$ 3.57		11 \$ 471.41
1	2 "	6.19	\$ 91.33	\$ 7.61		16 \$ 1,461.22
1	3 "	17.98	\$ 265.29	\$ 22.11		4 \$ 1,061.15
20	4 "	38.32	\$ 565.33	\$ 47.11		14 \$ 7,914.65
2	6 "	111.31	\$ 1,642.19	\$ 136.85		60 \$ 98,531.46
2	8 "	237.21	\$ 3,499.55	\$ 291.63		2 \$ 6,999.11
2	Other, HYDRANTS	111.31	\$ 1,642.19	\$ 136.85		25 \$ 41,054.78
						\$ 157,523.28

26.8% Of total COS

NOTES

- 1 Fully allocated COS determines fire protection allocation. See Summary Allocation by Account.
- 10 Equiv Factor based on size of service to 2.63 power, reduced 50% for private fire services which are largely served off smaller mains

50%

Bar Harbor Water Department
 Summary Allocation of Cost of Service by Account
 TY December 31, 2011

Line	COS Category		Adj. TY Expense	Allocation Code	ALLOCATION											
					Base		Extra Capacity			Direct			Fire Protection			
					%	Base	%	Max. Day	%	Max. Hour	%	Customer	%	Meters	%	FP
1	Expense Functionalization															
2	Non-Operating Revenues	-1.0%	(\$14,804)	AO&M	17.83%	(\$2,640)	25.12%	(\$3,718)	7.75%	(\$1,147)	18.93%	(\$2,803)	0.00%	\$0	30.37%	(\$4,496)
3																
4	Operations & Maintenance	59.7%	\$895,070	O&M	17.83%	\$159,625	25.12%	\$224,811	7.75%	\$69,325	18.93%	\$169,471	0.00%	\$0	30.37%	\$271,839
5																
6	Depreciation & Amortization	8.5%	\$127,879	DEP	8.57%	\$10,960	15.38%	\$19,663	11.02%	\$14,087	17.21%	\$22,008	11.19%	\$14,306	36.64%	\$46,855
7																
8	Taxes	2.0%	\$30,199	RB	8.20%	\$2,476	14.19%	\$4,285	13.49%	\$4,075	10.26%	\$3,100	3.81%	\$1,150	50.04%	\$15,113
9																
10	Princ/Int & Conting	30.7%	\$461,063	RB	8.20%	\$37,810	14.19%	\$65,418	13.49%	\$62,214	10.26%	\$47,324	3.81%	\$17,560	50.04%	\$230,738
11																
12	Total Cost of Service	100.0%	\$1,499,407	TOTL COS	13.89%	\$208,231	20.71%	\$310,458	9.91%	\$148,555	15.95%	\$239,100	2.20%	\$33,016	37.35%	\$560,047

NOTES

Line #

- 4 O&M 6 from O & M Cost of Service by Account Functionalization exhibit
- 6 DEPR 1 from Allocation of Depreciation Expense exhibit
- 8,10 RB 1 from Allocation of Water Utility Plant Investment exhibit
- 12 Full COS allocation.

Bar Harbor Water Department
 Summary of Allocations & Codes
 TY December 31, 2011

Line	COS Category	Allocation Code	Exhibits
1	Facilities allocated on the basis of water utility plant accounts only, in that exhibit	WUP	Allocation of Water Utility Plant Investment
2			Allocation of Accumulated Depreciation
3			Allocation of Depreciation Expense
4	Facilities used to meet average or base demands	AD	Allocation of Water Utility Plant Investment
5			Allocation of Accumulated Depreciation
6			Allocation of Depreciation Expense
7	Facilities used to meet average and maximum day demands	AMD	Allocation of Water Utility Plant Investment
8			Allocation of Accumulated Depreciation
9			Allocation of Depreciation Expense
10			Expense Functionalization
11	Facilities used to meet average, maximum day and maximum hour demands	AMD MH	Allocation of Water Utility Plant Investment
12			Allocation of Accumulated Depreciation
13			Allocation of Depreciation Expense
14			Expense Functionalization
15	Facilities used to storage needs	STO	Allocation of Water Utility Plant Investment
16			Allocation of Accumulated Depreciation
17			Allocation of Depreciation Expense
18	Facilities used in customer services	CUST	Allocation of Water Utility Plant Investment
19			Allocation of Accumulated Depreciation
20			Allocation of Depreciation Expense
21			Expense Functionalization
22	Facilities used in metering	METR	Allocation of Water Utility Plant Investment
23			Allocation of Accumulated Depreciation
24			Allocation of Depreciation Expense
25			Expense Functionalization
26	Facilities used to meet fire protection	FP	Allocation of Water Utility Plant Investment
27			Allocation of Accumulated Depreciation
28			Allocation of Depreciation Expense
29	Allocation of Accumulated Depreciation & Depreciation Expense	Acc DEPR 2	Allocation of Water Utility Plant Investment
30			Allocation of Accumulated Depreciation
31	Allocation of Rate Base, for use in allocating return on rate base and taxes	RB	Allocation of Water Utility Plant Investment
32			Summary Allocation of Cost of Service by Account
33	Allocation of Depreciation Expense	DEP	Allocation of Depreciation Expense
34			Summary Allocation of Cost of Service by Account
35	Allocation of Administrative Expenses based on all allocable O&M Expenses	AOM	Expense Functionalization
36			Summary Allocation of Cost of Service by Account
37	Allocation of all Operations and Maintenance Expense	O&M	Summary Allocation of Cost of Service by Account
38	Allocation of Total Cost of Service Expense (on full COS basis)	TOTL COS	Summary Allocation of Cost of Service by Account

Bar Harbor Water Department
 Unit Costs of Service
 TY December 31, 2011

Line	Item	Total COS	Base/Avg Day	Max. Day	Max. Hour	Customer	Meters
1	Total COS (including Fire Protection)	\$1,499,407					
2							
3	Less: Fire Protection Revenue	(\$560,047)					
4	Total Metered Sales COS	\$939,360	\$208,231	\$310,458	\$148,555	\$239,100	\$33,016
5	TOTAL COS Allocations		13.89%	20.71%	9.91%	15.95%	2.20%
6							
7	Total Unit Cost of Service (/MG)		\$875.26	\$172,205	\$47,470		
8	Total Units of Service (MG)		237.907	1.803	3.129		
9	Total Unit Cost of Service (/100 c.f.)		\$0.655	\$128.818	\$35.510		
10	Total Units of Service (100 c.f.)		318,036	2,410	4,183		
11	Total Unit Cost of Service					\$141.15	\$14.23
12	Total Units of Service					1,694	2,320

NOTES
 - allocated water costs \$667,244
 % of alloc water 31% 47% 22% 100%
 Line # Base MD MH
 7-12 Used in Cost of Service Allocation Matrix exhibit

TY	December 31, 2011				SUMMARY ALLOCATIONS									
	Customer		Total Class		Extra Capacity					Direct				
Line	Class	%	COS		%	Base/Avg Day	%	Max. Day	%	Max. Hour	%	Customer	%	Meters
1	Residential - Quarterly													
2	Class Units of Service					61.28		0.336		0.621		980		1103
3	Cost of Service	19.67%	\$294,969		18.18%	\$53,638	19.60%	\$57,825	10.00%	\$29,489	46.89%	\$138,322	5.32%	\$15,695
4														
5	Residential - Seasonal													
6	Class Units of Service					12.41		0.133		0.228		236		276
7	Cost of Service	5.45%	\$81,761		13.29%	\$10,865	27.93%	\$22,840	13.23%	\$10,816	40.74%	\$33,310	4.81%	\$3,931
8														
9	Commercial - Quarterly													
10	Class Units of Service					60.87		0.384		0.700		248		448
11	Cost of Service	12.94%	\$193,958		27.47%	\$53,280	34.06%	\$66,054	17.14%	\$33,251	18.05%	\$35,004	3.28%	\$6,369
12														
13	Commercial - Seasonal													
14	Class Units of Service					40.44		0.54		0.91		148		269
15	Cost of Service	13.12%	\$196,731		17.99%	\$35,396	47.52%	\$93,489	21.92%	\$43,128	10.62%	\$20,889	1.95%	\$3,830
16														
17	Industrial - Combined													
18	Class Units of Service					52.07		0.300		0.485		39		124
19	Cost of Service	8.50%	\$127,391		35.77%	\$45,573	40.50%	\$51,588	18.07%	\$23,024	4.27%	\$5,434	1.39%	\$1,771
20														
21	Public Auth - Quarterly													
22	Class Units of Service					5.20		0.033		0.060		27		62
23	Cost of Service	1.18%	\$17,648		25.79%	\$ 4,551	31.97%	\$ 5,642	16.09%	\$ 2,840	21.19%	\$ 3,740	4.96%	\$ 875
24														
25	Public Auth - Seasonal													
26	Class Units of Service					5.63		0.076		0.127		17		38
27	Cost of Service	1.79%	\$26,902		18.33%	\$4,930	48.40%	\$13,021	22.33%	\$6,007	8.92%	\$2,399	2.03%	\$545
28														
29	Private Fire Protection													
30	Cost of Service	10.51%	\$157,523											
31														
32	Public Fire Protection													
33	Cost of Service	26.85%	\$402,524											
34														
35	Total Cost of Service	100.00%	\$1,499,407											
36														
37														
38	Total Unit Cost of Service (/MG)					\$875.26		\$172,205		\$47,470				
39	Total Units of Service (MG)					179.42		1.052		1.87				
40	Total Unit Cost of Service (/100 c.f.)					\$0.6547		\$128.82		\$35.51				
41	Total Units of Service (100 c.f.)					318,036		2,410		4,183				
42	Total Unit Cost of Service											\$141.15		\$14.23
43	Total Units of Service											1,267		1,675

NOTES

-
- Line #
- 1-33 Matrix of allocated revenue requirement under fully allocated COS basis for all classes including fire protection.

APPENDIX 3

Bar Harbor Cost of Service Study – Capacity Factor Development

APPENDIX 3

Bar Harbor Cost of Service Study – Capacity Factor Development Detail

Bar Harbor Water Department - Cost of Service Study					
MAX Day Capacity Factor Calculations					
	RES-Q	RES-S	COM/PA-Q	COM/PA-S	LAB-Combined
Max Month Avg Day/Annual Avg Day Factor	1.95	3.17	2.15	3.81	2.01
System Max Day/Max Month Average Day Ratio	1.62	1.62	1.62	1.62	1.62
Calculated MD Factor	3.16	5.14	3.48	6.16	3.25
CF used in COS MODEL ¹	3.00	4.88	3.31	5.85	3.09
MAX Hour Capacity Factor Calculations					
	RES-Q	RES-S	COM/PA-Q	COM/PA-S	LAB-Combined
Max Day CF used in MODEL	3.00	4.88	3.31	5.85	3.09
Estimated MH/MD ratio	1.66	1.66	1.66	1.66	1.50
Calculated: MH CF	4.99	8.11	5.49	9.72	4.63
CF used in COS MODEL ¹	4.74	7.70	5.22	9.23	4.40
Assumptions for Max Hour to Max Day ratio					
	RES		COM		LAB
	1.66		1.66		1.50
	M1 Manual		M1 Manual		16 hrs/day peak demand
¹ Calculated CFs rounded down by					
		5%			

Bar Harbor SYSTEM DATA (PUC Annual Reports)

Year	Max Day Demand gallons	Average Day Demand gallons - Production	Max Day to Avg Day ratio	Max Month Demand gallons - Production		Max Month Avg Day	System Avg Day Max Month to Annual Avg Day	Max Hour Demand gallons	Max Hour mgd
				Month	Amt				
2006	2,360,800	1,067,000	2.21	Aug	51,310,000	1,655,161	1.43		
2007	2,224,800	1,114,822	2.00	Aug	54,730,000	1,765,484	1.26	160,000	3,840,000
2008	2,837,000	1,132,986	2.50	July	55,620,000	1,794,194	1.58	220,000	5,280,000
2009	2,939,000	1,238,693	2.37	Aug	56,265,000	1,815,000	1.62	174,000	4,176,000
2010	2,522,300	1,048,411	2.41	Aug	52,414,000	1,690,774	1.49	180,000	4,320,000
2011	2,833,000	1,030,000	2.75	July	64,482,237	2,080,072	1.36	228,000	5,472,000

Calculation of Avg # of Days for COM/PA Combined			
Vol.		# days in August	Weighted Avg Days
13,543,541	90%	31	28
		7 days/week	
1,447,978	10%	23	2
		5 days/week	
14,991,519			30

Calculation of Avg # of Days for LAB Combined Qu and Seasonal				
	CuFt	% of Total	6 days/ week in Max Month	Weighted Avg Days
Qu Max Month	955,180	99.8%	25	24.94
Seas Max Month	2,224	0.2%	27	0.06
Total Max Month	957,404			25.00

APPENDIX 4

Bar Harbor Cost of Service Study – Bill Impacts: Seasonal Users Overnight Transition

Appendix 4 – Overnight Transition for Seasonal Users

Bill Impacts - Seasonal Users - Per Year Overnight Transition to 800 cuft allowance for all meters per season													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,600	800		2,400	800		4,000	800		8,000	800		
700	\$ 149.26	\$ 180.18	20.7%	\$ 201.84	\$ 185.87	-7.9%	\$ 307.01	\$ 191.56	-37.6%	\$ 569.94	\$ 212.91	-62.6%	
1,000	\$ 149.26	\$ 186.38	24.9%	\$ 201.84	\$ 192.07	-4.8%	\$ 307.01	\$ 191.56	-37.6%	\$ 569.94	\$ 212.91	-62.6%	
1,600	\$ 149.26	\$ 204.98	37.3%	\$ 201.84	\$ 210.67	4.4%	\$ 307.01	\$ 216.36	-29.5%	\$ 569.94	\$ 237.71	-58.3%	
3,000	\$ 241.24	\$ 248.38	3.0%	\$ 241.26	\$ 254.07	5.3%	\$ 307.01	\$ 259.76	-15.4%	\$ 569.94	\$ 281.11	-50.7%	
5,000	\$ 372.64	\$ 310.38	-16.7%	\$ 372.66	\$ 316.07	-15.2%	\$ 372.71	\$ 321.76	-13.7%	\$ 569.94	\$ 343.11	-39.8%	
10,000	\$ 701.14	\$ 465.38	-33.6%	\$ 701.16	\$ 471.07	-32.8%	\$ 701.21	\$ 476.76	-32.0%	\$ 701.34	\$ 498.11	-29.0%	
25,000	\$ 1,230.34	\$ 930.38	-24.4%	\$ 1,230.36	\$ 936.07	-23.9%	\$ 1,230.41	\$ 941.76	-23.5%	\$ 1,230.54	\$ 963.11	-21.7%	
50,000	\$ 1,995.34	\$ 1,705.38	-14.5%	\$ 1,995.36	\$ 1,711.07	-14.2%	\$ 1,995.41	\$ 1,716.76	-14.0%	\$ 1,995.54	\$ 1,738.11	-12.9%	
100,000	\$ 3,372.34	\$ 3,255.38	-3.5%	\$ 3,372.36	\$ 3,261.07	-3.3%	\$ 3,372.41	\$ 3,266.76	-3.1%	\$ 3,372.54	\$ 3,288.11	-2.5%	
250,000	\$ 5,667.34	\$ 7,905.38	39.5%	\$ 5,667.36	\$ 7,911.07	39.6%	\$ 5,667.41	\$ 7,916.76	39.7%	\$ 5,667.54	\$ 7,938.11	40.1%	
500,000	\$ 9,096.34	\$ 15,655.38	72.1%	\$ 9,096.36	\$ 15,661.07	72.2%	\$ 9,096.41	\$ 15,666.76	72.2%	\$ 9,096.54	\$ 15,688.11	72.5%	
700,000													

Appendix 4 – Overnight Transition for Seasonal Users

Bill Impacts - Seasonal Users - Per Year Overnight Transition to 800 cuft allowance for all meters per season												
2 "			3"			4 "			6 "			Sample Usage Level
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
12,800	800		24,000	800		40,000	800		80,000	800		
\$ 857.36	\$ 231.41	-73.0%	\$ 1,200.30	\$ 255.60	-78.7%	\$ 1,690.21	\$ 302.56	-82.1%	\$ 2,914.99	\$ 406.45	-86.1%	700
\$ 857.36	\$ 231.41	-73.0%	\$ 1,200.30	\$ 255.60	-78.7%	\$ 1,690.21	\$ 302.56	-82.1%	\$ 2,914.99	\$ 406.45	-86.1%	1,000
\$ 857.36	\$ 256.21	-70.1%	\$ 1,200.30	\$ 280.40	-76.6%	\$ 1,690.21	\$ 327.36	-80.6%	\$ 2,914.99	\$ 431.25	-85.2%	1,600
\$ 857.36	\$ 299.61	-65.1%	\$ 1,200.30	\$ 323.80	-73.0%	\$ 1,690.21	\$ 370.76	-78.1%	\$ 2,914.99	\$ 474.65	-83.7%	3,000
\$ 857.36	\$ 361.61	-57.8%	\$ 1,200.30	\$ 385.80	-67.9%	\$ 1,690.21	\$ 432.76	-74.4%	\$ 2,914.99	\$ 536.65	-81.6%	5,000
\$ 857.36	\$ 516.61	-39.7%	\$ 1,200.30	\$ 540.80	-54.9%	\$ 1,690.21	\$ 587.76	-65.2%	\$ 2,914.99	\$ 691.65	-76.3%	10,000
\$ 1,230.68	\$ 981.61	-20.2%	\$ 1,230.90	\$ 1,005.80	-18.3%	\$ 1,690.21	\$ 1,052.76	-37.7%	\$ 2,914.99	\$ 1,156.65	-60.3%	25,000
\$ 1,995.68	\$ 1,756.61	-12.0%	\$ 1,995.90	\$ 1,780.80	-10.8%	\$ 1,996.21	\$ 1,827.76	-8.4%	\$ 2,914.99	\$ 1,931.65	-33.7%	50,000
\$ 3,372.68	\$ 3,306.61	-2.0%	\$ 3,372.90	\$ 3,330.80	-1.2%	\$ 3,373.21	\$ 3,377.76	0.1%	\$ 3,373.99	\$ 3,481.65	3.2%	100,000
\$ 5,667.68	\$ 7,956.61	40.4%	\$ 5,667.90	\$ 7,980.80	40.8%	\$ 5,668.21	\$ 8,027.76	41.6%	\$ 5,668.99	\$ 8,131.65	43.4%	250,000
\$ 9,096.68	\$ 15,706.61	72.7%	\$ 9,096.90	\$ 15,730.80	72.9%	\$ 9,097.21	\$ 15,777.76	73.4%	\$ 9,097.99	\$ 15,881.65	74.6%	500,000
									\$ 11,437.99	\$ 22,081.65	93.1%	700,000

APPENDIX 5

Bar Harbor Cost of Service Study – Bill Impacts: Quarterly Users Overnight Transition

Appendix 5 – Overnight Transition Quarterly Users

Bill Impacts - Quarterly Users - Overnight Transition to 600 CuFt per Quarter allowance for all meters													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,200	600		1,800	600		3,000	600		6,000	600		
300	\$ 56.39	\$ 49.34	-12.5%	\$ 76.04	\$ 50.77	-33.2%	\$ 115.34	\$ 52.19	-54.8%	\$ 213.58	\$ 57.53	-73.1%	
600	\$ 56.39	\$ 49.34	-12.5%	\$ 76.04	\$ 50.77	-33.2%	\$ 115.34	\$ 52.19	-54.8%	\$ 213.58	\$ 57.53	-73.1%	
1,000	\$ 56.39	\$ 56.34	-0.1%	\$ 76.04	\$ 57.77	-24.0%	\$ 115.34	\$ 59.19	-48.7%	\$ 213.58	\$ 64.53	-69.8%	
1,200	\$ 56.39	\$ 59.84	6.1%	\$ 76.04	\$ 61.27	-19.4%	\$ 115.34	\$ 62.69	-45.6%	\$ 213.58	\$ 68.03	-68.1%	
2,000	\$ 82.55	\$ 73.84	-10.5%	\$ 82.58	\$ 75.27	-8.9%	\$ 115.34	\$ 76.69	-33.5%	\$ 213.58	\$ 82.03	-61.6%	
3,000	\$ 115.25	\$ 91.34	-20.7%	\$ 115.28	\$ 92.77	-19.5%	\$ 115.34	\$ 94.19	-18.3%	\$ 213.58	\$ 99.53	-53.4%	
4,000	\$ 147.95	\$ 108.84	-26.4%	\$ 147.98	\$ 110.27	-25.5%	\$ 148.04	\$ 111.69	-24.6%	\$ 213.58	\$ 117.03	-45.2%	
10,000	\$ 344.15	\$ 213.84	-37.9%	\$ 344.18	\$ 215.27	-37.5%	\$ 344.24	\$ 216.69	-37.1%	\$ 344.38	\$ 222.03	-35.5%	
20,000	\$ 531.95	\$ 388.84	-26.9%	\$ 531.98	\$ 390.27	-26.6%	\$ 532.04	\$ 391.69	-26.4%	\$ 532.18	\$ 397.03	-25.4%	
40,000	\$ 837.95	\$ 738.84	-11.8%	\$ 837.98	\$ 740.27	-11.7%	\$ 838.04	\$ 741.69	-11.5%	\$ 838.18	\$ 747.03	-10.9%	
70,000	\$ 1,296.95	\$ 1,263.84	-2.6%	\$ 1,296.98	\$ 1,265.27	-2.4%	\$ 1,297.04	\$ 1,266.69	-2.3%	\$ 1,297.18	\$ 1,272.03	-1.9%	
110,000							\$ 1,909.04	\$ 1,966.69	3.0%	\$ 1,909.18	\$ 1,972.03	3.3%	
300,000													

Appendix 5 – Overnight Transition Quarterly Users

Bill Impacts - Quarterly Users - Overnight Transition to 600 CuFt per Quarter allowance for all meters													
2 "			3"			4 "			6 "			Sample Usage Level	
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
9,600	600		18,000	600		30,000	600		60,000	600			
\$ 331.47	\$ 62.15	-81.2%	\$ 501.57	\$ 68.20	-86.4%	\$ 684.58	\$ 79.94	-88.3%	\$ 1,142.10	\$ 105.91	-90.7%	300	
\$ 331.47	\$ 62.15	-81.2%	\$ 501.57	\$ 68.20	-86.4%	\$ 684.58	\$ 79.94	-88.3%	\$ 1,142.10	\$ 105.91	-90.7%	600	
\$ 331.47	\$ 69.15	-79.1%	\$ 501.57	\$ 75.20	-85.0%	\$ 684.58	\$ 86.94	-87.3%	\$ 1,142.10	\$ 112.91	-90.1%	1,000	
\$ 331.47	\$ 72.65	-78.1%	\$ 501.57	\$ 78.70	-84.3%	\$ 684.58	\$ 90.44	-86.8%	\$ 1,142.10	\$ 116.41	-89.8%	1,200	
\$ 331.47	\$ 86.65	-73.9%	\$ 501.57	\$ 92.70	-81.5%	\$ 684.58	\$ 104.44	-84.7%	\$ 1,142.10	\$ 130.41	-88.6%	2,000	
\$ 331.47	\$ 104.15	-68.6%	\$ 501.57	\$ 110.20	-78.0%	\$ 684.58	\$ 121.94	-82.2%	\$ 1,142.10	\$ 147.91	-87.0%	3,000	
\$ 331.47	\$ 121.65	-63.3%	\$ 501.57	\$ 127.70	-74.5%	\$ 684.58	\$ 139.44	-79.6%	\$ 1,142.10	\$ 165.41	-85.5%	4,000	
\$ 344.55	\$ 226.65	-34.2%	\$ 501.57	\$ 232.70	-53.6%	\$ 684.58	\$ 244.44	-64.3%	\$ 1,142.10	\$ 270.41	-76.3%	10,000	
\$ 532.35	\$ 401.65	-24.6%	\$ 532.17	\$ 407.70	-23.4%	\$ 684.58	\$ 419.44	-38.7%	\$ 1,142.10	\$ 445.41	-61.0%	20,000	
\$ 838.35	\$ 751.65	-10.3%	\$ 838.17	\$ 757.70	-9.6%	\$ 837.58	\$ 769.44	-8.1%	\$ 1,142.10	\$ 795.41	-30.4%	40,000	
\$ 1,297.35	\$ 1,276.65	-1.6%	\$ 1,297.17	\$ 1,282.70	-1.1%	\$ 1,296.58	\$ 1,294.44	-0.2%	\$ 1,295.10	\$ 1,320.41	2.0%	70,000	
\$ 1,909.35	\$ 1,976.65	3.5%	\$ 1,909.17	\$ 1,982.70	3.9%	\$ 1,908.58	\$ 1,994.44	4.5%	\$ 1,907.10	\$ 2,020.41	5.9%	110,000	
\$ 4,816.35	\$ 5,301.65	10.1%	\$ 4,816.17	\$ 5,307.70	10.2%	\$ 4,815.58	\$ 5,319.44	10.5%	\$ 4,814.10	\$ 5,345.41	11.0%	300,000	

APPENDIX 6

Bar Harbor Cost of Service Study – Bill Impacts: Phase I Transition Seasonal Users

Appendix 6 – Phase I Transition Seasonal Users

Phase I Bill Impacts - Seasonal Users - Per Year - allowances remain the same													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,600	1,600		2,400	2,400		4,000	4,000		8,000	8,000		
700	\$ 149.26	\$ 198.26	32.8%	\$ 201.84	\$ 231.15	14.5%	\$ 307.01	\$ 291.24	-5.1%	\$ 569.94	\$ 448.59	-21.3%	
1,000	\$ 149.26	\$ 198.26	32.8%	\$ 201.84	\$ 231.15	14.5%	\$ 307.01	\$ 291.24	-5.1%	\$ 569.94	\$ 448.59	-21.3%	
1,600	\$ 149.26	\$ 198.26	32.8%	\$ 201.84	\$ 231.15	14.5%	\$ 307.01	\$ 291.24	-5.1%	\$ 569.94	\$ 448.59	-21.3%	
3,000	\$ 241.24	\$ 245.86	1.9%	\$ 241.26	\$ 251.55	4.3%	\$ 307.01	\$ 291.24	-5.1%	\$ 569.94	\$ 448.59	-21.3%	
5,000	\$ 372.64	\$ 313.86	-15.8%	\$ 372.66	\$ 319.55	-14.3%	\$ 372.71	\$ 325.24	-12.7%	\$ 569.94	\$ 448.59	-21.3%	
10,000	\$ 701.14	\$ 483.86	-31.0%	\$ 701.16	\$ 489.55	-30.2%	\$ 701.21	\$ 495.24	-29.4%	\$ 701.34	\$ 516.59	-26.3%	
25,000	\$ 1,230.34	\$ 993.86	-19.2%	\$ 1,230.36	\$ 999.55	-18.8%	\$ 1,230.41	\$ 1,005.24	-18.3%	\$ 1,230.54	\$ 1,026.59	-16.6%	
50,000	\$ 1,995.34	\$ 1,843.86	-7.6%	\$ 1,995.36	\$ 1,849.55	-7.3%	\$ 1,995.41	\$ 1,855.24	-7.0%	\$ 1,995.54	\$ 1,876.59	-6.0%	
100,000	\$ 3,372.34	\$ 3,363.86	-0.3%	\$ 3,372.36	\$ 3,369.55	-0.1%	\$ 3,372.41	\$ 3,375.24	0.1%	\$ 3,372.54	\$ 3,396.59	0.7%	
250,000	\$ 5,667.34	\$ 6,788.86	19.8%	\$ 5,667.36	\$ 6,794.55	19.9%	\$ 5,667.41	\$ 6,800.24	20.0%	\$ 5,667.54	\$ 6,821.59	20.4%	
500,000	\$ 9,096.34	\$ 11,663.86	28.2%	\$ 9,096.36	\$ 11,669.55	28.3%	\$ 9,096.41	\$ 11,675.24	28.3%	\$ 9,096.54	\$ 11,696.59	28.6%	
700,000													

Appendix 6 – Phase I Transition Seasonal Users

Phase I Bill Impacts - Seasonal Users - Per Year - allowances remain the same													
2 "			3"			4 "			6 "			Sample Usage Level	
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
12,800	12,800		24,000	24,000		40,000	40,000		80,000	80,000			
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		700
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		1,000
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		1,600
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		3,000
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		5,000
\$ 857.36	\$ 630.29	-26.5%	\$ 1,200.30	\$ 1,035.28	-13.7%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		10,000
\$ 1,230.68	\$ 1,045.09	-15.1%	\$ 1,230.90	\$ 1,069.28	-13.1%	\$ 1,690.21	\$ 1,626.24	-3.8%	\$ 2,914.99	\$ 3,000.13	2.9%		25,000
\$ 1,995.68	\$ 1,895.09	-5.0%	\$ 1,995.90	\$ 1,919.28	-3.8%	\$ 1,996.21	\$ 1,966.24	-1.5%	\$ 2,914.99	\$ 3,000.13	2.9%		50,000
\$ 3,372.68	\$ 3,415.09	1.3%	\$ 3,372.90	\$ 3,439.28	2.0%	\$ 3,373.21	\$ 3,486.24	3.4%	\$ 3,373.99	\$ 3,590.13	6.4%		100,000
\$ 5,667.68	\$ 6,840.09	20.7%	\$ 5,667.90	\$ 6,864.28	21.1%	\$ 5,668.21	\$ 6,911.24	21.9%	\$ 5,668.99	\$ 7,015.13	23.7%		250,000
\$ 9,096.68	\$ 11,715.09	28.8%	\$ 9,096.90	\$ 11,739.28	29.0%	\$ 9,097.21	\$ 11,786.24	29.6%	\$ 9,097.99	\$ 11,890.13	30.7%		500,000
									\$ 11,437.99	\$ 15,790.13	38.0%		700,000

APPENDIX 7

Bar Harbor Cost of Service Study – Bill Impacts: Phase I Transition Quarterly Users

Appendix 7 – Phase I Transition Quarterly Users

Phase I Bill Impacts - Quarterly Users - per quarter allowance for all meters remains the same													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,200	1,200		1,800	1,800		3,000	3,000		6,000	6,000		
300	\$ 56.39	\$ 59.48	5.5%	\$ 76.04	\$ 73.75	-3.0%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
600	\$ 56.39	\$ 59.48	5.5%	\$ 76.04	\$ 73.75	-3.0%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
1,000	\$ 56.39	\$ 59.48	5.5%	\$ 76.04	\$ 73.75	-3.0%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
1,200	\$ 56.39	\$ 59.48	5.5%	\$ 76.04	\$ 73.75	-3.0%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
2,000	\$ 82.55	\$ 76.60	-7.2%	\$ 82.58	\$ 78.03	-5.5%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
3,000	\$ 115.25	\$ 98.00	-15.0%	\$ 115.28	\$ 99.43	-13.8%	\$ 115.34	\$ 100.85	-12.6%	\$ 213.58	\$ 170.39	-20.2%	
4,000	\$ 147.95	\$ 119.40	-19.3%	\$ 147.98	\$ 120.83	-18.3%	\$ 148.04	\$ 122.25	-17.4%	\$ 213.58	\$ 170.39	-20.2%	
10,000	\$ 344.15	\$ 247.80	-28.0%	\$ 344.18	\$ 249.23	-27.6%	\$ 344.24	\$ 250.65	-27.2%	\$ 344.38	\$ 255.99	-25.7%	
20,000	\$ 531.95	\$ 461.80	-13.2%	\$ 531.98	\$ 463.23	-12.9%	\$ 532.04	\$ 464.65	-12.7%	\$ 532.18	\$ 469.99	-11.7%	
40,000	\$ 837.95	\$ 889.80	6.2%	\$ 837.98	\$ 891.23	6.4%	\$ 838.04	\$ 892.65	6.5%	\$ 838.18	\$ 897.99	7.1%	
70,000	\$ 1,296.95	\$ 1,429.80	10.2%	\$ 1,296.98	\$ 1,431.23	10.4%	\$ 1,297.04	\$ 1,432.65	10.5%	\$ 1,297.18	\$ 1,437.99	10.9%	
110,000							\$ 1,909.04	\$ 1,880.65	-1.5%	\$ 1,909.18	\$ 1,885.99	-1.2%	
300,000													

Appendix 7 – Phase I Transition Quarterly Users

Phase I Bill Impacts - Quarterly Users - per quarter allowance for all meters remains the same													
2 "			3"			4 "			6 "			Sample Usage Level	
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
9,600	9,600		18,000	18,000		30,000	30,000		60,000	60,000			
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		300
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		600
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		1,000
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		1,200
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		2,000
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		3,000
\$ 331.47	\$ 252.05	-24.0%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		4,000
\$ 344.55	\$ 260.61	-24.4%	\$ 501.57	\$ 437.86	-12.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		10,000
\$ 532.35	\$ 474.61	-10.8%	\$ 532.17	\$ 480.66	-9.7%	\$ 684.58	\$ 706.40	3.2%	\$ 1,142.10	\$ 1,374.37	20.3%		20,000
\$ 838.35	\$ 902.61	7.7%	\$ 838.17	\$ 908.66	8.4%	\$ 837.58	\$ 920.40	9.9%	\$ 1,142.10	\$ 1,374.37	20.3%		40,000
\$ 1,297.35	\$ 1,442.61	11.2%	\$ 1,297.17	\$ 1,448.66	11.7%	\$ 1,296.58	\$ 1,460.40	12.6%	\$ 1,295.10	\$ 1,486.37	14.8%		70,000
\$ 1,909.35	\$ 1,890.61	-1.0%	\$ 1,909.17	\$ 1,896.66	-0.7%	\$ 1,908.58	\$ 1,908.40	0.0%	\$ 1,907.10	\$ 1,934.37	1.4%		110,000
\$ 4,816.35	\$ 4,018.61	-16.6%	\$ 4,816.17	\$ 4,024.66	-16.4%	\$ 4,815.58	\$ 4,036.40	-16.2%	\$ 4,814.10	\$ 4,062.37	-15.6%		300,000

APPENDIX 8

Bar Harbor Cost of Service Study – Bill Impacts: Phase II Transition Seasonal Users

Appendix 8 – Phase II Transition Seasonal Users

Phase II Bill Impacts - Seasonal Users - Per Year - allowances remain the same													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,600	1,600		2,400	2,400		4,000	4,000		8,000	8,000		
700	\$ 198.26	\$ 198.26	0.0%	\$ 231.15	\$ 229.95	-0.5%	\$ 291.24	\$ 287.64	-1.2%	\$ 448.59	\$ 438.99	-2.1%	
1,000	\$ 198.26	\$ 198.26	0.0%	\$ 231.15	\$ 229.95	-0.5%	\$ 291.24	\$ 287.64	-1.2%	\$ 448.59	\$ 438.99	-2.1%	
1,600	\$ 198.26	\$ 198.26	0.0%	\$ 231.15	\$ 229.95	-0.5%	\$ 291.24	\$ 287.64	-1.2%	\$ 448.59	\$ 438.99	-2.1%	
3,000	\$ 245.86	\$ 243.76	-0.9%	\$ 251.55	\$ 249.45	-0.8%	\$ 291.24	\$ 287.64	-1.2%	\$ 448.59	\$ 438.99	-2.1%	
5,000	\$ 313.86	\$ 308.76	-1.6%	\$ 319.55	\$ 314.45	-1.6%	\$ 325.24	\$ 320.14	-1.6%	\$ 448.59	\$ 438.99	-2.1%	
10,000	\$ 483.86	\$ 471.26	-2.6%	\$ 489.55	\$ 476.95	-2.6%	\$ 495.24	\$ 482.64	-2.5%	\$ 516.59	\$ 503.99	-2.4%	
25,000	\$ 993.86	\$ 958.76	-3.5%	\$ 999.55	\$ 964.45	-3.5%	\$ 1,005.24	\$ 970.14	-3.5%	\$ 1,026.59	\$ 991.49	-3.4%	
50,000	\$ 1,843.86	\$ 1,771.26	-3.9%	\$ 1,849.55	\$ 1,776.95	-3.9%	\$ 1,855.24	\$ 1,782.64	-3.9%	\$ 1,876.59	\$ 1,803.99	-3.9%	
100,000	\$ 3,363.86	\$ 3,276.26	-2.6%	\$ 3,369.55	\$ 3,281.95	-2.6%	\$ 3,375.24	\$ 3,287.64	-2.6%	\$ 3,396.59	\$ 3,308.99	-2.6%	
250,000	\$ 6,788.86	\$ 7,701.26	13.4%	\$ 6,794.55	\$ 7,706.95	13.4%	\$ 6,800.24	\$ 7,712.64	13.4%	\$ 6,821.59	\$ 7,733.99	13.4%	
500,000	\$ 11,663.86	\$ 15,076.26	29.3%	\$ 11,669.55	\$ 15,081.95	29.2%	\$ 11,675.24	\$ 15,087.64	29.2%	\$ 11,696.59	\$ 15,108.99	29.2%	
700,000													

Appendix 8 – Phase II Transition Seasonal Users

Phase II Bill Impacts - Seasonal Users - Per Year - allowances remain the same													
2 "			3"			4 "			6 "			Sample Usage Level	
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
12,800	12,800		24,000	24,000		40,000	40,000		80,000	80,000			
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	700	
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	1,000	
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	1,600	
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	3,000	
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	5,000	
\$ 630.29	\$ 613.49	-2.7%	\$ 1,035.28	\$ 1,001.68	-3.2%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	10,000	
\$ 1,045.09	\$ 1,009.99	-3.4%	\$ 1,069.28	\$ 1,034.18	-3.3%	\$ 1,626.24	\$ 1,568.64	-3.5%	\$ 3,000.13	\$ 2,912.53	-2.9%	25,000	
\$ 1,895.09	\$ 1,822.49	-3.8%	\$ 1,919.28	\$ 1,846.68	-3.8%	\$ 1,966.24	\$ 1,893.64	-3.7%	\$ 3,000.13	\$ 2,912.53	-2.9%	50,000	
\$ 3,415.09	\$ 3,327.49	-2.6%	\$ 3,439.28	\$ 3,351.68	-2.5%	\$ 3,486.24	\$ 3,398.64	-2.5%	\$ 3,680.13	\$ 3,502.53	-4.8%	100,000	
\$ 6,840.09	\$ 7,752.49	13.3%	\$ 6,864.28	\$ 7,776.68	13.3%	\$ 6,911.24	\$ 7,823.64	13.2%	\$ 8,330.13	\$ 7,927.53	-4.8%	250,000	
\$ 11,715.09	\$ 15,127.49	29.1%	\$ 11,739.28	\$ 15,151.68	29.1%	\$ 11,786.24	\$ 15,198.64	29.0%	\$ 15,705.13	\$ 15,302.53	-2.6%	500,000	
									\$ 21,605.13	\$ 21,202.53	-1.9%	700,000	

APPENDIX 9

Bar Harbor Cost of Service Study – Bill Impacts: Phase II Transition Quarterly Users

Appendix 9 – Phase II Transition Quarterly Users

Phase II Bill Impacts - Quarterly Users - per quarter allowance for all meters remains the same														
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "				
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
	1,200	1,200		1,800	1,800		3,000	3,000		6,000	6,000			
300	\$ 59.48	\$ 59.48	0.0%	\$ 73.75	\$ 70.51	-4.4%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
600	\$ 59.48	\$ 59.48	0.0%	\$ 73.75	\$ 70.51	-4.4%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
1,000	\$ 59.48	\$ 59.48	0.0%	\$ 73.75	\$ 70.51	-4.4%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
1,200	\$ 59.48	\$ 59.48	0.0%	\$ 73.75	\$ 70.51	-4.4%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
2,000	\$ 76.60	\$ 72.28	-5.6%	\$ 78.03	\$ 73.71	-5.5%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
3,000	\$ 98.00	\$ 88.28	-9.9%	\$ 99.43	\$ 89.71	-9.8%	\$ 100.85	\$ 91.13	-9.6%	\$ 170.39	\$ 144.47	-15.2%		
4,000	\$ 119.40	\$ 104.28	-12.7%	\$ 120.83	\$ 105.71	-12.5%	\$ 122.25	\$ 107.13	-12.4%	\$ 170.39	\$ 144.47	-15.2%		
10,000	\$ 247.80	\$ 200.28	-19.2%	\$ 249.23	\$ 201.71	-19.1%	\$ 250.65	\$ 203.13	-19.0%	\$ 255.99	\$ 208.47	-18.6%		
20,000	\$ 461.80	\$ 360.28	-22.0%	\$ 463.23	\$ 361.71	-21.9%	\$ 872.65	\$ 363.13	-58.4%	\$ 469.99	\$ 368.47	-21.6%		
40,000	\$ 889.80	\$ 680.28	-23.5%	\$ 891.23	\$ 681.71	-23.5%	\$ 1,096.65	\$ 683.13	-37.7%	\$ 897.99	\$ 688.47	-23.3%		
70,000	\$ 1,429.80	\$ 1,160.28	-18.9%	\$ 1,431.23	\$ 1,161.71	-18.8%	\$ 1,432.65	\$ 1,163.13	-18.8%	\$ 1,437.99	\$ 1,168.47	-18.7%		
110,000							\$ 1,880.65	\$ 1,803.13	-4.1%	\$ 1,885.99	\$ 1,808.47	-4.1%		
300,000														

Appendix 9 – Phase II Transition Quarterly Users

Phase II Bill Impacts - Quarterly Users - per quarter allowance for all meters remains the same																
	2 "				3"				4 "				6 "			Sample Usage Level
	Current Bill	New Bill	% change		Current Bill	New Bill	% change		Current Bill	New Bill	% change		Current Bill	New Bill	% change	
	9,600	9,600			18,000	18,000			30,000	30,000			60,000	60,000		
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	300
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	600
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	1,000
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	1,200
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	2,000
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	3,000
	\$ 252.05	\$ 206.69	-18.0%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	4,000
	\$ 260.61	\$ 213.09	-18.2%		\$ 437.86	\$ 347.14	-20.7%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	10,000
	\$ 474.61	\$ 373.09	-21.4%		\$ 480.66	\$ 379.14	-21.1%		\$ 706.40	\$ 550.88	-22.0%		\$ 1,374.37	\$ 1,056.85	-23.1%	20,000
	\$ 902.61	\$ 693.09	-23.2%		\$ 908.66	\$ 699.14	-23.1%		\$ 920.40	\$ 710.88	-22.8%		\$ 1,374.37	\$ 1,056.85	-23.1%	40,000
	\$ 1,442.61	\$ 1,173.09	-18.7%		\$ 1,448.66	\$ 1,179.14	-18.6%		\$ 1,460.40	\$ 1,190.88	-18.5%		\$ 1,486.37	\$ 1,216.85	-18.1%	70,000
	\$ 1,890.61	\$ 1,813.09	-4.1%		\$ 1,896.66	\$ 1,819.14	-4.1%		\$ 1,908.40	\$ 1,830.88	-4.1%		\$ 1,934.37	\$ 1,856.85	-4.0%	110,000
	\$ 4,018.61	\$ 4,853.09	20.8%		\$ 4,024.66	\$ 4,859.14	20.7%		\$ 4,036.40	\$ 4,870.88	20.7%		\$ 4,062.37	\$ 4,896.85	20.5%	300,000

APPENDIX 10

Bar Harbor Cost of Service Study – Bill Impacts: Phase III Transition Seasonal Users

Appendix 10 – Phase III Transition Seasonal Users

Phase III Bill Impacts - Seasonal Users - Per Year 800 cuft allowance for all meters per season													
Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "			
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
	1,600	800		2,400	800		4,000	800		8,000	800		
700	\$ 198.26	\$ 180.18	-9.1%	\$ 229.95	\$ 185.87	-19.2%	\$ 287.64	\$ 191.56	-33.4%	\$ 438.99	\$ 212.91	-51.5%	
1,000	\$ 198.26	\$ 186.38	-6.0%	\$ 229.95	\$ 192.07	-16.5%	\$ 287.64	\$ 197.76	-31.2%	\$ 438.99	\$ 219.11	-50.1%	
1,600	\$ 198.26	\$ 204.98	3.4%	\$ 229.95	\$ 210.67	-8.4%	\$ 287.64	\$ 216.36	-24.8%	\$ 438.99	\$ 237.71	-45.9%	
3,000	\$ 243.76	\$ 248.38	1.9%	\$ 249.45	\$ 254.07	1.9%	\$ 287.64	\$ 259.76	-9.7%	\$ 438.99	\$ 281.11	-36.0%	
5,000	\$ 308.76	\$ 310.38	0.5%	\$ 314.45	\$ 316.07	0.5%	\$ 320.14	\$ 321.76	0.5%	\$ 438.99	\$ 343.11	-21.8%	
10,000	\$ 471.26	\$ 465.38	-1.2%	\$ 476.95	\$ 471.07	-1.2%	\$ 482.64	\$ 476.76	-1.2%	\$ 503.99	\$ 498.11	-1.2%	
25,000	\$ 958.76	\$ 930.38	-3.0%	\$ 964.45	\$ 936.07	-2.9%	\$ 970.14	\$ 941.76	-2.9%	\$ 991.49	\$ 963.11	-2.9%	
50,000	\$ 1,771.26	\$ 1,705.38	-3.7%	\$ 1,776.95	\$ 1,711.07	-3.7%	\$ 1,782.64	\$ 1,716.76	-3.7%	\$ 1,803.99	\$ 1,738.11	-3.7%	
100,000	\$ 3,276.26	\$ 3,255.38	-0.6%	\$ 3,281.95	\$ 3,261.07	-0.6%	\$ 3,287.64	\$ 3,266.76	-0.6%	\$ 3,308.99	\$ 3,288.11	-0.6%	
250,000	\$ 7,701.26	\$ 7,905.38	2.7%	\$ 7,706.95	\$ 7,911.07	2.6%	\$ 7,712.64	\$ 7,916.76	2.6%	\$ 7,733.99	\$ 7,938.11	2.6%	
500,000	\$ 15,076.26	\$ 15,655.38	3.8%	\$ 15,081.95	\$ 15,661.07	3.8%	\$ 15,087.64	\$ 15,666.76	3.8%	\$ 15,108.99	\$ 15,688.11	3.8%	
700,000													

Appendix 10 – Phase III Transition Seasonal Users

Phase III Bill Impacts - Seasonal Users - Per Year 800 cuft allowance for all meters per season												
2 "			3"			4 "			6 "			Sample Usage Level
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	
12,800	800		24,000	800		40,000	800		80,000	800		
\$ 613.49	\$ 231.41	-62.3%	\$ 1,001.68	\$ 255.60	-74.5%	\$ 1,568.64	\$ 302.56	-80.7%	\$ 2,912.53	\$ 406.45	-86.0%	700
\$ 613.49	\$ 237.61	-61.3%	\$ 1,001.68	\$ 261.80	-73.9%	\$ 1,568.64	\$ 308.76	-80.3%	\$ 2,912.53	\$ 412.65	-85.8%	1,000
\$ 613.49	\$ 256.21	-58.2%	\$ 1,001.68	\$ 280.40	-72.0%	\$ 1,568.64	\$ 327.36	-79.1%	\$ 2,912.53	\$ 431.25	-85.2%	1,600
\$ 613.49	\$ 299.61	-51.2%	\$ 1,001.68	\$ 323.80	-67.7%	\$ 1,568.64	\$ 370.76	-76.4%	\$ 2,912.53	\$ 474.65	-83.7%	3,000
\$ 613.49	\$ 361.61	-41.1%	\$ 1,001.68	\$ 385.80	-61.5%	\$ 1,568.64	\$ 432.76	-72.4%	\$ 2,912.53	\$ 536.65	-81.6%	5,000
\$ 613.49	\$ 516.61	-15.8%	\$ 1,001.68	\$ 540.80	-46.0%	\$ 1,568.64	\$ 587.76	-62.5%	\$ 2,912.53	\$ 691.65	-76.3%	10,000
\$ 1,009.99	\$ 981.61	-2.8%	\$ 1,034.18	\$ 1,005.80	-2.7%	\$ 1,568.64	\$ 1,052.76	-32.9%	\$ 2,912.53	\$ 1,156.65	-60.3%	25,000
\$ 1,822.49	\$ 1,756.61	-3.6%	\$ 1,846.68	\$ 1,780.80	-3.6%	\$ 1,893.64	\$ 1,827.76	-3.5%	\$ 2,912.53	\$ 1,931.65	-33.7%	50,000
\$ 3,327.49	\$ 3,306.61	-0.6%	\$ 3,351.68	\$ 3,330.80	-0.6%	\$ 3,398.64	\$ 3,377.76	-0.6%	\$ 3,502.53	\$ 3,481.65	-0.6%	100,000
\$ 7,752.49	\$ 7,956.61	2.6%	\$ 7,776.68	\$ 7,980.80	2.6%	\$ 7,823.64	\$ 8,027.76	2.6%	\$ 7,927.53	\$ 8,131.65	2.6%	250,000
\$ 15,127.49	\$ 15,706.61	3.8%	\$ 15,151.68	\$ 15,730.80	3.8%	\$ 15,198.64	\$ 15,777.76	3.8%	\$ 15,302.53	\$ 15,881.65	3.8%	500,000
									\$ 21,202.53	\$ 22,081.65	4.1%	700,000

APPENDIX 11

Bar Harbor Cost of Service Study – Bill Impacts: Phase III Transition Quarterly Users

Appendix 11 – Phase III Transition Quarterly Users

Phase III Bill Impacts - Quarterly Users - Per Quarter 600 cuft quarterly allowance for all meters

Sample Usage Level	5/8 "			3/4 "			1 "			1-1/2 "		
	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change
	1,200	600		1,800	600		3,000	600		6,000	600	
300	\$ 59.48	\$ 49.34	-17.0%	\$ 70.51	\$ 50.77	-28.0%	\$ 91.13	\$ 52.19	-42.7%	\$ 144.47	\$ 57.53	-60.2%
600	\$ 59.48	\$ 49.34	-17.0%	\$ 70.51	\$ 50.77	-28.0%	\$ 91.13	\$ 52.19	-42.7%	\$ 144.47	\$ 57.53	-60.2%
1,000	\$ 59.48	\$ 56.34	-5.3%	\$ 70.51	\$ 57.77	-18.1%	\$ 91.13	\$ 59.19	-35.0%	\$ 144.47	\$ 64.53	-55.3%
1,200	\$ 59.48	\$ 59.84	0.6%	\$ 70.51	\$ 61.27	-13.1%	\$ 91.13	\$ 62.69	-31.2%	\$ 144.47	\$ 68.03	-52.9%
2,000	\$ 72.28	\$ 73.84	2.2%	\$ 73.71	\$ 75.27	2.1%	\$ 91.13	\$ 76.69	-15.8%	\$ 144.47	\$ 82.03	-43.2%
3,000	\$ 88.28	\$ 91.34	3.5%	\$ 89.71	\$ 92.77	3.4%	\$ 91.13	\$ 94.19	3.4%	\$ 144.47	\$ 99.53	-31.1%
4,000	\$ 104.28	\$ 108.84	4.4%	\$ 105.71	\$ 110.27	4.3%	\$ 107.13	\$ 111.69	4.3%	\$ 144.47	\$ 117.03	-19.0%
10,000	\$ 200.28	\$ 213.84	6.8%	\$ 201.71	\$ 215.27	6.7%	\$ 203.13	\$ 216.69	6.7%	\$ 208.47	\$ 222.03	6.5%
20,000	\$ 360.28	\$ 388.84	7.9%	\$ 361.71	\$ 390.27	7.9%	\$ 363.13	\$ 391.69	7.9%	\$ 368.47	\$ 397.03	7.8%
40,000	\$ 680.28	\$ 738.84	8.6%	\$ 681.71	\$ 740.27	8.6%	\$ 683.13	\$ 741.69	8.6%	\$ 688.47	\$ 747.03	8.5%
70,000	\$ 1,160.28	\$ 1,263.84	8.9%	\$ 1,161.71	\$ 1,265.27	8.9%	\$ 1,163.13	\$ 1,266.69	8.9%	\$ 1,168.47	\$ 1,272.03	8.9%
110,000							\$ 1,803.13	\$ 1,966.69	9.1%	\$ 1,808.47	\$ 1,972.03	9.0%
300,000												

Appendix 11 – Phase III Transition Quarterly Users

Phase III Bill Impacts - Quarterly Users - Per Quarter 600 cuft quarterly allowance for all meters													Sample Usage Level
2 "			3"			4 "			6 "				
Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change	Current Bill	New Bill	% change		
9,600	600		18,000	600		30,000	600		60,000	600			
\$ 206.69	\$ 62.15	-69.9%	\$ 347.14	\$ 68.20	-80.4%	\$ 550.88	\$ 79.94	-85.5%	\$ 1,056.85	\$ 105.91	-90.0%	300	
\$ 206.69	\$ 62.15	-69.9%	\$ 347.14	\$ 68.20	-80.4%	\$ 550.88	\$ 79.94	-85.5%	\$ 1,056.85	\$ 105.91	-90.0%	600	
\$ 206.69	\$ 69.15	-66.5%	\$ 347.14	\$ 75.20	-78.3%	\$ 550.88	\$ 86.94	-84.2%	\$ 1,056.85	\$ 112.91	-89.3%	1,000	
\$ 206.69	\$ 72.65	-64.9%	\$ 347.14	\$ 78.70	-77.3%	\$ 550.88	\$ 90.44	-83.6%	\$ 1,056.85	\$ 116.41	-89.0%	1,200	
\$ 206.69	\$ 86.65	-58.1%	\$ 347.14	\$ 92.70	-73.3%	\$ 550.88	\$ 104.44	-81.0%	\$ 1,056.85	\$ 130.41	-87.7%	2,000	
\$ 206.69	\$ 104.15	-49.6%	\$ 347.14	\$ 110.20	-68.3%	\$ 550.88	\$ 121.94	-77.9%	\$ 1,056.85	\$ 147.91	-86.0%	3,000	
\$ 206.69	\$ 121.65	-41.1%	\$ 347.14	\$ 127.70	-63.2%	\$ 550.88	\$ 139.44	-74.7%	\$ 1,056.85	\$ 165.41	-84.3%	4,000	
\$ 213.09	\$ 226.65	6.4%	\$ 347.14	\$ 232.70	-33.0%	\$ 550.88	\$ 244.44	-55.6%	\$ 1,056.85	\$ 270.41	-74.4%	10,000	
\$ 373.09	\$ 401.65	7.7%	\$ 379.14	\$ 407.70	7.5%	\$ 550.88	\$ 419.44	-23.9%	\$ 1,056.85	\$ 445.41	-57.9%	20,000	
\$ 693.09	\$ 751.65	8.4%	\$ 699.14	\$ 757.70	8.4%	\$ 710.88	\$ 769.44	8.2%	\$ 1,056.85	\$ 795.41	-24.7%	40,000	
\$ 1,173.09	\$ 1,276.65	8.8%	\$ 1,179.14	\$ 1,282.70	8.8%	\$ 1,190.88	\$ 1,294.44	8.7%	\$ 1,216.85	\$ 1,320.41	8.5%	70,000	
\$ 1,813.09	\$ 1,976.65	9.0%	\$ 1,819.14	\$ 1,982.70	9.0%	\$ 1,830.88	\$ 1,994.44	8.9%	\$ 1,856.85	\$ 2,020.41	8.8%	110,000	
\$ 4,853.09	\$ 5,301.65	9.2%	\$ 4,859.14	\$ 5,307.70	9.2%	\$ 4,870.88	\$ 5,319.44	9.2%	\$ 4,896.85	\$ 5,345.41	9.2%	300,000	