Minimum Filing Requirements

- 1. The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year
- 2. Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years
- 3. Federal income tax reconciliation for the test year
- 4. A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income
- 5. A detailed list of charitable contributions charged in the test year showing donee and the amount according to the following guidelines:
 - a. If the utility's annual gross revenue are less than \$100,000, all contributions shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all contributions of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all contributions of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all contributions of \$5,000 and more shall be reported; and
 - e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution.
- 6. List of advertising charged in the test year above the line showing expenditures by media and by subject matter
 - a. If the utility's annual gross revenue are less than \$100,000, all expenditures shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all expenditures of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all expenditures of \$2,500 and more shall be reported;

- d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all expenditures of \$5,000 and more shall be reported
- 7. The Utility's most recent cost of service study
- 8. The Utility's most recent construction budget
- 9. The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600, and Puc 700
- 10. The utility's Securities and Exchange Commission 10K forms and 10Q forms, for the most recent 2 years
- 11. Detailed list of all membership fees, dues, donations for the test year charged above the line showing the trade, technical and professional associations and organizations and amount
 - a. If the utility's annual gross revenue are less than \$100,000, all membership fees, dues and donations shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all membership fees, dues and donations of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all membership fees, dues and donations of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all membership fees, dues and donations of \$5,000 and more shall be reported
- 12. A list of any management audit and depreciation studies performed within the last 5 years, specifying whether same are in file with the commission
- 13. Copies of any audits or studies referred to in (12) which the utility has not submitted to the commission
- 14. List of officers and director of the utility and their compensation for last 2 years
- 15. Lists of the amount of voting stock of the utility categorized as follows:
 - a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly
- 16. A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:

- a. If the utility's annual gross revenue are less than \$100,000, all payments shall be reported;
- b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all payments of \$1,000 and more shall be reported;
- c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all payments of \$2,500 and more shall be reported;
- d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all payments of \$5,000 and more shall be reported
- e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
- 17. For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations
- 18. Balance sheets and income statements for the previous 3 years
- 19. Quarterly income statements for the previous 5 years
- 20. Quarterly sales volumes for the previous 5 years, itemized for residential and other classifications of service
- 21. A description of the utility's need for external capital for the 2 year period immediately following the test year
- 22. The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately subsequent to the test year
- 23. The provisions of any sinking funds associated with senior capital and a description of the rate at which any respective issues of senior capital will be retired, consistent with such sinking fund(s)
- 24. If the short-term debt component of total invested capital is volatile, the amount outstanding, on a monthly basis, during the test period, for each short-term indebtedness
- 25. If a utility is a subsidiary, duplicates of all items required by this section for the parent company except as provided in (26)
- 26. As to a subsidiary as referred to in (25), in lieu of duplicate copies of documentation required by Puc 1604.02 (a)(5), (6), (11), and (17), a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service

- 27. For gas utilities, as defined in Puc 500, and for electric utilities, as defined in Puc 300, the uniform statistical report to the American Gas Association- Edison Electric Institute for the last 2 years
- 28. Support for the figures appearing on written testimony and/or in accompanying exhibits

PUC 1604.01- Section 1

- The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year

Attached.

Refer to PUC 1604 – Section 18 for point b.

Aquarion Water Company of New Hampshire Balance Sheets

For the Period Ended January 31,

(Dollars in thousands, except per share amounts)

Assets:		2011
Property, plant and equipment:		
Utility plant, net of accumulated depreciation	\$	25,943
Non-utility property and equipment	<u> </u>	-
Tion annly property and equipment		
		25,943
	-	
Current assets:		
Cash and cash equivalents		(9)
Accounts receivable, net of allowance (Jan. 11, \$34)		756
Accrued unbilled revenue		445
Miscellaneous receivables		62
Materials and supplies		123
Notes receivable from associated companies		165
Prepaid expenses		91
		1,633
Other assets:		
Unamortized debt discount and expense		182
Regulatory assets		2,022
		2 204
Total Assets	<u> </u>	2,204
Total Assets	\$	29,780
Liabilities and Stockholder's Equity:		
0(-11-11-1		
Stockholder's equity:		
Preferred stock, \$100 par value, authorized 5,700 shares - 23 shares		2
of 6% Series issued and outstanding.	\$	2
Common stock, \$25 par value, authorized 100,000 shares; issued and outstanding 87,483 shares.		2 107
Paid-in-capital		2,187
Retained earnings		4,038 2,458
Retained carnings		2,430
Total stockholder's equity	-	8,685
1. 7	-	-,
Long-term debt		12,900
Current liabilities:		
Notes payable to associated companies		-
Accounts payable and accrued liabilities		122
Accrued bond interest		299
Payable to associated companies		100
Accrued taxes		-
Other		
		521
Regulatory and other long-term liabilities:		
Advances for construction		2
Deferred income taxes		2,867
Deferred investment tax credits		334
Accrued pension costs Accrued postretirement benefit expense		991
Accided positientement benefit expense		1,167 5,361
		3,301
Commitments and contingencies		
Contributions in aid of construction		2,313
	_	_
Total Liabilities and Stockholder's Equity	\$	29,780

Aquarion Water Company of New Hampshire Balance Sheets

For the Period Ended December 31,

 $(Dollars\ in\ thousands,\ except\ per\ share\ amounts)$

	2011	
Assets:		
Property, plant and equipment:		26 524
Utility plant, net of accumulated depreciation	\$	26,534
Non-utility property and equipment		-
		26,000
		20,000
Current assets:		
Cash and cash equivalents		17
Accounts receivable, net of allowance (2010, \$34)		322
Accrued unbilled revenue		445
Miscellaneous receivables		34
Materials and supplies		133
Notes receivable from associated companies		91
Prepaid expenses		152
		1,194
		1,134
Other assets:		
Unamortized debt discount and expense		174
Regulatory assets		2,720
		2,894
Total Assets	\$	30,622
Liabilities and Stockholder's Equity:		
Stockholder's equity:		
Preferred stock, \$100 par value, authorized 5,700 shares - 23 shares		
of 6% Series issued and outstanding.	\$	2
Common stock, \$25 par value, authorized 100,000 shares; issued and		
outstanding 87,483 shares.		2,187
Paid-in-capital		4,038
Retained earnings		2,838
m . 1 . 11 11 1 2		0.005
Total stockholder's equity		9,065
Long-term debt		12,900
Long term debt		12,500
Current liabilities:		
Notes payable to associated companies		-
Accounts payable and accrued liabilities		326
Accrued bond interest		234
Payable to associated companies		-
Accrued taxes		-
Other		
		560
Regulatory and other long-term liabilities:		300
Advances for construction		6
Deferred income taxes		2,869
Deferred investment tax credits		
Accrued pension costs		1,357
Accrued postretirement benefit expense		1,582
		5,814
Committee and another and		
Commitments and contingencies		
Contributions in aid of construction		2,283
Total Liabilities and Stockholder's Equity	\$	30,622

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME For the Month Ending

January 31,

	· · · · ·
	2011
Residential	240,036
Commericial	66,971
Industrial	2,495
Public Authorities	4,846
Public Fire	62,629
Private Fire	25,269
Other Revenues	9,312
Operating Revenues	411,558
Operation	196,290
Maintenance	26,490
Deprecation	79,000
Taxes other Than Income Taxes	41,923
Current Income Taxes	3,000
Deferred Income Taxes	-
Operating Expenses	346,703
Utility Operating Income	64,855
Merchandise, Jobbing and Contract Work	(1,795)
Interest	(258)
Misc Non-Operating Gain (Loss), Net	-
Other Income	(2,053)
Other Income Deductions	(2,679)
Other Deductions	(2,679)
Net Other Income	(4,732)
Income Before Interest Charges	69,587
Interest on Long-term Debt	65,208
Amortization of Debt Discount and Expense	712
Interest on Debt to Affiliated Companies	217
Other Interest Charges	-
Interest Charges	66,137
Net Income (Loss)	3,450

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME For the Month Ending

December 31,

	Decemb	,c. 31,
	2011	Year End
Residential	209,680	3,514,767
Commericial	79,225	1,164,835
Industrial	2,421	24,174
Public Authorities	4,346	102,600
Public Fire	59,247	704,273
Private Fire	25,229	299,808
Other Revenues	10,654	159,173
Operating Revenues	390,802	5,969,630
Operation	249,973	2,483,686
Maintenance	62,494	531,815
Deprecation	63,338	932,338
Taxes other Than Income Taxes	60,967	584,916
Current Income Taxes	(33,697)	305,303
Deferred Income Taxes	44,938	18,938
Operating Expenses	448,013	4,856,996
Utility Operating Income	(57,211)	1,112,634
Merchandise, Jobbing and Contract Work	(71)	(29,724)
Interest	(409)	(4,583)
Misc Non-Operating Gain (Loss), Net	-	(95)
Other Income	(480)	(34,402)
Other Income Deductions	(1,959)	(29,267)
Other Deductions	(1,959)	(29,267)
Net Other Income	(2,439)	(63,669)
Income Before Interest Charges	(54,772)	1,176,303
Interest on Long-term Debt	65,208	782,490
Amortization of Debt Discount and Expense	712	8,540
Interest on Debt to Affiliated Companies	-	1,168
Other Interest Charges	129	632
Interest Charges	66,049	792,830
Net Income (Loss)	(120,821)	383,473

Aquarion Water Company of New Hampshire

Balance Sheets

For the Quarter Ended

(Dollars in thousands, except per share amounts)

	1	2/31/09	03/31/10	06/30/10	09/30/10	12/31/10
Assets:						
Property, plant and equipment: Utility plant, net of accumulated depreciation	\$	25,649 \$	25,563 \$	25,909 \$	25,985 \$	26,000
Non-utility property and equipment		-	-	-		
		25,649	25,563	25,909	25,985	26,000
Constants						
Current assets: Cash and cash equivalents		50	41	(23)	(32)	36
Accounts receivable, net of allowance		347	338	442	613	348
Accrued unbilled revenue		847	750	864	903	422
Miscellaneous receivables		94	93	93	90	65
Materials and supplies Notes receivable from associated companies		105 (28)	113 43	127 (11)	132 (16)	94 189
Prepaid expenses		89	26	120	53	116
		1,504	1,404	1,612	1,743	1,270
Other assets:						
Unamortized debt discount and expense		191	189	187	184	182
Regulatory assets		2,075	2,028	1,982	1,942	2,027
		2,266	2,217	2,169	2,126	2,209
Total Assets	\$	29,419 \$	29,184 \$	29,690 \$	29,854 \$	29,479
Liabilities and Stockholder's Equity: Stockholder's equity:						
Preferred stock, \$100 par value, authorized 5,700 shares - 23 shares of 6% Series issued and outstanding at December 31, 2010 and 2009 Common stock, \$25 par value, authorized 100,000 shares; issued and	\$	2 \$	2 \$	2 \$	2 \$	2
outstanding 87,483 shares at December 31, 2010 and 2009		2,187	2,187	2,187	2,187	2,187
Paid-in-capital		4,038	4,038	4,038	4,038	4,038
Retained earnings		2,329	2,265	2,429	2,485	2,454
Total stockholder's equity		8,556	8,492	8,656	8,712	8,681
*		0.000	12.000	12.000	12.000	12.000
Long-term debt	-	8,900	12,900	12,900	12,900	12,900
Current liabilities:						
Notes payable to associated companies Accounts payable and accrued liabilities		272	162	306	238	223
Accrued bond interest		172	138	172	154	234
Payable to associated companies		4,400	200	400	400	100
Accrued taxes Other		-	-	-	-	-
		4,844	500	878	792	557
Regulatory and other long-term liabilities:	-	4,044	300	878	192	331
Advances for construction		17	17	17	-	2
Deferred income taxes Deferred investment tax credits		2,915	2,915 172	2,929 130	2,963 283	2,867
Accrued pension costs		831	859	886	914	983
Accrued postretirement benefit expense		1,025	1,007	978	966	1,173
		4,788	4,970	4,940	5,126	5,025
Commitments and contingencies						
Contributions in aid of construction		2,331	2,322	2,316	2,324	2,316
Total Liabilities and Stockholder's Equity	\$	29,419 \$	29,184 \$	29,690 \$	29,854 \$	29,479

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 5 Quarters Prior to the Test Year

Three Months Ending:

			ee Months Ending	· .	
	12/31/09	03/31/10	06/30/10	09/30/10	12/31/10
Residential	844,685	677,398	928,846	1,256,279	734,996
Commericial	230,929	221,984	311,405	381,836	220,105
Industrial	2,652	10,082	8,350	11,372	8,444
Public Authorities	21,244	13,034	29,709	62,094	12,622
Public Fire	166,636	170,852	171,698	175,931	175,931
Private Fire	72,823	70,775	71,800	72,114	71,671
Other Revenues	25,052	24,176	61,583	26,313	28,054
Operating Revenues	1,364,021	1,188,301	1,583,391	1,985,939	1,251,823
Operation	567,602	619,600	614,117	618,584	670,956
Maintenance	120,003	90,519	151,683	130,631	106,354
Deprecation	253,949	246,000	246,000	246,000	195,715
Taxes other Than Income Taxes	134,457	85,244	105,933	116,584	136,200
Current Income Taxes	133,549	(4,000)	101,000	248,000	67,198
Deferred Income Taxes	(85,490)	-	14,000	34,000	(81,562)
Operating Expenses	1,124,070	1,037,363	1,232,733	1,393,799	1,094,861
Utility Operating Income	239,951	150,938	350,658	592,140	156,962
Merchandise, Jobbing and Contract Work	(3,930)	(9,427)	(3,359)	(8,569)	(3,153)
Interest	(4)	(1)	(4,203)	(94)	(277)
Misc Non-Operating Gain (Loss), Net	(29,185)	-	-	-	-
Other Income	(33,119)	(9,428)	(7,562)	(8,663)	(3,430)
Other Income Deductions	(8,800)	(8,355)	(4,116)	(7,227)	(7,877)
Other Deductions	(8,800)	(8,355)	(4,116)	(7,227)	(7,877)
Net Other Income	(41,919)	(17,783)	(11,678)	(15,890)	(11,307)
Income Before Interest Charges	281,870	168,721	362,336	608,030	168,269
Interest on Long-term Debt	149,422	164,823	195,622	195,623	195,622
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	2,135
Interest on Debt to Affiliated Companies	15,364	8,794	913	999	847
Other Interest Charges	144	-	-	=	-
Interest Charges	167,065	175,752	198,670	198,757	198,604
Net Income (Loss)	114,805	(7,031)	163,666	409,273	(30,335)

AQUARION WATER COMPANY OF NEW HAMPSHIRE PUC 1604.01- Section 2 • Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years. Not Applicable.		
PUC 1604.01- Section 2 • Annual reports to stockholders and statistical supplements, if any, for the most recent 5 years.		
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most recent 5 years.		
Not Applicable.		
1 tot 11ppincable.	Not A	Annlicable
	INOU F.	ipplicable.

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
	AQUINION WITER COMMING OF NEW IMMISTINE
PHC	C 1604.01- Section 3
100	, 1004.01- Section 3
• 1	Federal income tax reconciliation for the test year.
Atta	ched.

AWC of New Hampshire Federal Income Tax Reconciliation

12 Months Ended 12/31/11

		12/31/11	Current Provision		
	Net Income		_\$_	383,473	
Add:	Amortization: Tank Painting Other Business Meals Accrued Bonus Post Retirement Benefits Insurance Pension Federal Income Tax Expense State Income Tax Expense		\$	3,411 1,934 683 87,844 - 7,390 265,301 58,940	
Less:	Bad Debts Current State Income Taxes Tax over Book Depreciation Subtotal Taxable Income Tax at 35%		\$	7,361 (59,111) (120,911) 252,842 636,315 222,710	
	Current Provision Deferred FIT American Water - Regulatory Asset Adjustment Related to 2006 Return Tie to Books FIT Expense Per Books		\$	222,710 6,688 11,915 23,988 - 265,301	

AQUARION WATER COMPANY OF NEW HAMPSHIRE **PUC 1604.01- Section 4** • A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income. Attached.

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

After Tax Income	100.00
Federal Income Tax (35.00%)	53.85
Taxable Income for Federal Income Tax	153.85
State Income Tax (8.50%)	14.29
Gross Revenue Conversion Factor	168.12

PUC 1604.01- Section 5

- A detailed list of charitable contributions charged in the test year showing donee and the amount according to the following guidelines:
 - a. If the utility's annual gross revenue are less than \$100,000, all contributions shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all contributions of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all contributions of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all contributions of \$5,000 and more shall be reported; and
 - e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution.

None.

PUC 1604.01- Section 6

- List of advertising charged in the test year above the line showing expenditures by media and by subject matter
 - a. If the utility's annual gross revenue are less than \$100,000, all expenditures shall be reported;
 - b. If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all expenditures of \$1,000 and more shall be reported;
 - c. If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all expenditures of \$2,500 and more shall be reported;
 - d. If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all expenditures of \$5,000 and more shall be reported.

Attached.

AWC Of New Hampshire

Advertising Expenses by Media and Subject matter for the test year 01/01/2011 - 12/31/2011

<u>Description</u>		<u>Amount</u>
Pyne-Davidison Company	Spring Bill Insert	1,283.53
Pyne-Davidison Company	Water Quality Reports	2,498.94
		3,782.47
		5,10

PUC 1604.01- Section 7

• The Utility's most recent cost of service study.

Attached.

(The cost of service study was performed in August of 2005 by Guastella & Associates and was included in Docket DW 05-119)

JFG Exhibit ____ J.F. GUASTELLA

AQUARION WATER COMPANY OF NEW HAMPSHIRE

COST OF SERVICE STUDY

TABLE OF CONTENTS

DESCRIPTION	SCHEDULE	PAGE
FUNCTIONAL ALLOCATION TO CUSTOMER CLASSES	1	
ALLOCATION OF PRO FORMA REVENUE REQUIREMENT TO FUNCTIONAL CLASSIFICATIONS	2	
ALLOCATION OF RATE BASE ELEMENTS TO FUNCTIONAL CLASSIFICATIONS	3	
ALLOCATION OF UTILITY PLANT TO FUNCTIONAL CLASSIFICATIONS	4	
ALLOCATION OF ACCUMULATED DEPRECIATION TO FUNCTIONAL CLASSIFICATIONS	5	
ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL CLASSIFICATIONS	6	1-2
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SUMMARY OF ALLOCATION FACTORS	8	1
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SUMMARY OF SYSTEM WATER DEMANDS	9	
CUSTOMER CLASS ALLOCATION FACTORS	10	
CALCULATION OF DESIGNED CUSTOMER CHARGE AND USAGE RATE	11	
ALLOCATION OF FIRE TO PUBLIC AND PRIVATE	12	
DESIGN OF FIRE RATES	13	
RATE COMPARISON	14	
REVENUE COMPARISON	15	

FUNCTIONAL ALLOCATION TO CUSTOMER CLASSES

							Fire S	Service
Function	Total	Residential	Commercial	Industrial	Public Authority	Seasonal	Capacity	Hydrants
Base Extra Capacity:	\$ 1,428,834	\$ 897,493	\$ 398,273	\$ 7,759	\$ 15,531	\$ 95,489	\$ 14,288	
Maximum Day	571,949	309,179	109,763	1,070	2,139	52,636	97,163	
Peak Hour Customer:	1,174,264	365,032	161,990	1,574	3,159	48,626	593,884	
Meters / Services	1,261,276	782,924	87,608	353	7,366	128,247	254,778	
Billing & Accounting	438,086	339,039	38,600	289	3,237	40,562	16,358	
Hydrants	98,167							98,167
Total	\$ 4,972,577	\$ 2,693,667	\$ 796,234	\$ 11,045	\$ 31,432	\$ 365,560	\$ 976,471	\$ 98,167

ALLOCATION OF PRO FORMA REVENUE REQUIREMENT TO FUNCTIONAL CLASSIFICATIONS

						Extra - (Сар	acity	Cust	ome	r	
									Meters		Billing	
	Total		_		N	laximum		Peak	and		and	
Description	Amount	Code	E	Base		Day		Hour	Services	A	ccounting	Hydrants
UTILITY OPERATING INCOME	\$ 1,428,575	31	\$	502,266	\$	203,956	\$	417,053	\$ 271,574	\$	3,143	\$ 30,583
OPERATION & MAINTENANCE	2,011,500	64		449,784		188,507		255,929	652,590		436,490	28,201
DEPRECIATION	757,713	73		218,533		79,540		255,634	182,600		-	21,406
PROPERTY TAXES	315,441	41		104,321		35,947		108,152	59,803		-	7,217
PAYROLL TAXES	51,379	62		7,720		5,621		5,822	21,072		10,048	1,095
FEDERAL INCOME TAX	355,328	31		124,928		50,730		103,733	67,548		782	7,607
STATE INCOME TAX	94,125	31		33,093		13,438		27,478	17,893		207	2,015
DEFERRED FEDERAL INCOME TAX	80,430	73		23,197		8,443		27,135	19,383		-	2,272
DEFERRED STATE INCOME TAX	20,920	73		6,034		2,196		7,058	5,041		-	591
TOTAL OPERATING REVENUE	\$ 5,115,411	21	\$ 1,	,469,876	\$	588,378	\$	1,207,994	\$ 1,297,505	\$	450,670	\$ 100,987
LESS MISC. REVENUES	(142,834)	21		(41,042)		(16,429)		(33,730)	(36,229)		(12,584)	(2,820)
REVENUE FROM SALES	\$ 4,972,577	21	\$ 1,	,428,834	\$	571,949	\$	1,174,264	\$ 1,261,276	\$	438,086	\$ 98,167
PERCENTS	100.00%	21		28.73%		11.50%		23.61%	25.36%		8.81%	1.97%

ALLOCATION OF RATE BASE ELEMENTS TO FUNCTIONAL CLASSIFICATIONS

				Extra - Capacity			omer	
						Meters	Billing	
5	Total	0 1	D 4	Maximum	Peak	and	and	
Description	Amount	Code	Base 1	Day	Hour 1	Services	Accounting	Hydrants
UTILITY PLANT	\$ 26,942,278	41	\$ 8,910,259	\$ 3,070,316	\$ 9,237,433	\$ 5,107,865	\$ -	\$ 616,405
ACCUMULATED DEPRECIATION	(6,350,845)	51	(1,697,547)	(551,873)	(2,308,272)	(1,580,079)	-	(213,074)
ADVANCES FOR CONSTRUCTION	(826,372)	32	(317,823)	-	(508,549)	-	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION	(1,747,790)	33	(672,200)	-	(1,075,590)	-	-	-
DEFERRED TAXES	(2,021,873)	73	(583,132)	(212,244)	(682,131)	(487,248)	-	(57,119)
DEFERRED ITC	(121,510)	41	(40,185)	(13,847)	(41,661)	(23,037)	-	(2,780)
MATERIAL & SUPPLIES	115,197	3	44,305	-	70,892	-	-	-
CASH WORKING CAPITAL	164,336	64	36,746	15,401	20,909	53,315	35,660	2,304
PREPAYMENTS - Property tax	53,726	41	17,768	6,123	18,421	10,186	-	1,229
PREPAYMENTS - State Tax	76,953	31	27,056	10,987	22,465	14,629	169	1,647
DEFERRED EXPENSES	542,461	31	190,721	77,446	158,364	103,123	1,194	11,613
TOTALS	\$ 16,826,559	31	\$ 5,915,968	\$ 2,402,308	\$ 4,912,280	\$ 3,198,755	\$ 37,023	\$ 360,225
PERCENTS	100.00%	31	35.16%	14.28%	29.19%	19.01%	0.22%	2.14%

ALLOCATION OF UTILITY PLANT TO FUNCTIONAL CLASSIFICATIONS

					Extra - Capacity		Customer		
								Meters	
Account		Total			ı	Maximum	Peak	and	
No.	Description	Amount	Code	Base		Day	Hour	Services	Hydrants
	SOURCE OF SUPPLY								
303	Land and land rights	\$ 460,591	2	\$ 266,221	\$	194,369	\$ -	\$ -	\$ -
304	Structures & Improvements	1,361,639	2	787,027		574,612	-	-	-
307	Wells & Springs	2,819,135	2	1,629,460		1,189,675	-	-	-
309	Supply Mains	182,935	2	105,736		77,198	-	-	-
311	Other Water Source Plant	872,707	2	504,425		368,282	-	-	-
	PUMPING PLANT								
303	Pumping land and land rights	709	4	273		199	237	-	-
310	Pumping Equipment	903,687	4	347,572		253,728	302,388	-	-
	WATER TREATMENT								
304	Structures & Improvements	136,401	2	78,840		57,561	-	-	-
320	Water Treatment Equipment - New	280,567	2	162,168		118,399	-	-	-
	TRANSMISSION & DISTRIBUTION		_						
330	Distribution Reservoirs & Standpipes	1,274,959	5	-		-	1,274,959	-	-
331	Transmission & Distribution Mains	11,291,733	3	4,342,801		-	6,948,933	-	-
333	Services	3,837,506	6	-		-	-	3,837,506	-
334	Meters	877,256	6 8	-		-	-	877,256	-
335	Hydrants	568,966	8	-		-	-	-	568,966
	GENERAL								
301	Organization	17,700	41	5,854		2,017	6,069	3,356	405
339	Misc Intangible plant	20,727	41	6,855		2,362	7,106	3,929	474
304	Structures & Improvements	473,697	41	156,660		53,982	162,412	89,806	10,838
340	Office Furniture & Equipment	645,435	41	213,456		73,553	221,294	122,365	14,767
341	Transportation Equipment, Cars	267,408	41	88,436		30,474	91,684	50,697	6,118
342	Stores Equipment	2,437	41	806		278	836	462	56
343	Tools, Shop & Garage Equipment	141,908	41	46,931		16,172	48,655	26,904	3,247
344	Laboratory Equipment	28,066	41	9,282		3,198	9,623	5,321	642
345	Power Operated Equipment	156,190	41	51,655		17,799	53,551	29,611	3,573
346	Communications Equipment	287,006	41	94,918		32,707	98,403	54,412	6,566
347	Miscellaneous Equipment	32,912	41	10,884		3,751	11,284	6,240	753
	TOTALS	\$ 26,942,278	41	\$ 8,910,259	\$	3,070,316	\$ 9,237,433	\$ 5,107,865	\$ 616,405
	PERCENTS	100%	41	33.07%		11.40%	34.29%	18.96%	2.29%

ALLOCATION OF ACCUMULATED DEPRECIATION TO FUNCTIONAL CLASSIFICATIONS

					Extra - 0	Capac	ity	Customer		
								Meters		
Account		Total			Maximum		Peak	and		
No.	Description	Amount	Code	Base	Day		Hour	Services		Hydrants
	SOURCE OF SUPPLY									
304	Structures & Improvements	\$ 300,308	2	\$ 173,578	\$ 126,730	\$	-	\$ -	\$	-
307	Wells & Springs	355,039	2	205,213	149,827		-	-		-
309	Supply Mains	48,330	2	27,934	20,395		-	-		-
311	Other Water Source Plant	16,492	2	9,532	6,959		-	-		-
	PUMPING PLANT									
310	Pumping Equipment	425,945	4	163,825	119,592		142,528	-		-
	WATER TREATMENT									
304	Structures & Improvements	19,427	2	11,229	8,198		-			
320	Water Treatment Equipment - New	135,723	2	78,448	57,275		-	-		-
	TRANSMISSION & DISTRIBUTION									
330	Distribution Reservoirs & Standpipes	567,675	5	-	-		567,675	-		-
331	Transmission & Distribution Mains	2,169,316	3	834,319	-		1,334,997	-		-
333	Services	1,115,475	6	-	-		-	1,115,475		-
334	Meters	284,523	6	-	-		-	284,523		-
335	Hydrants	188,790	8	-	-		-	-		188,790
	GENERAL									
304	Structures & Improvements	65,015	51	17,378	5,650		23,630	16,176		2,181
340	Office Furniture & Equipment	241,684	51	64,601	21,002		87,842	60,131		8,109
341	Transportation Equipment, Cars	68,395	51	18,282	5,943		24,859	17,017		2,295
342	Stores Equipment	1,364	51	365	119		496	339		46
343	Tools, Shop & Garage Equipment	50,018	51	13,369	4,346		18,179	12,444		1,678
344	Laboratory Equipment	14,793	51	3,954	1,285		5,377	3,680		496
345	Power Operated Equipment	18,186	51	4,861	1,580		6,610	4,525		610
346	Communications Equipment	238,852	51	63,844	20,756		86,813	59,426		8,014
347	Miscellaneous Equipment	25,495	51	6,815	2,215		9,266	6,343		855
	TOTAL	\$ 6,350,845	51	\$ 1,697,547	\$ 551,873	\$	2,308,272	\$ 1,580,079	\$	213,074
	PERCENTS	100.00%	51	26.73%	8.69%	-	36.35%	24.88%		3.36%

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL CLASSIFICATIONS

					Extra -	Capacity	Cust	omer	
							Meters	Billing	
Account		Total			Maximum	Peak	and	and	
No.	Description	Amount	Code	Base	Day	Hour	Services	Accounting	Hydrants
	SOURCE OF OURDING								
601	SOURCE OF SUPPLY Operation Labor & Expenses - Labor	\$ 8,243	2	\$ 4.764	\$ 3.478	\$ -	\$ -	s -	s -
603	Miscellaneous Expenses	8,978	2	5,189	3,789	φ -	φ -	φ -	φ -
604	Rent Expense	16,008	2	9,253	6,755	-		-	_
614	Maintenance of Wells & Springs - Labor	916	2	529	386	-	-	-	-
614	Maint. of Wells & Springs	538	2	311	227	-	-	-	-
614	Iwami. or wells a Springs	536		311	221	-	-	-	-
	PUMPING PLANT								
623	Purchased Fuel	165.731	1	165,731	-	-	-	-	-
624	Pumping Labor	47,644	4	18,325	13,377	15,943	-	-	-
624	Pumping Labor & Expenses - Vehicle Use	10,257	4	3,945	2,880	3,432	_	_	_
626	Miscellaneous	2,066	4	795	580	691	_	_	_
630	Pumping Maintenance Supervision - Labor	956	4	368	268	320	_	_	_
631	Maintenance of Structures - Labor	5.878	4	2.261	1.650	1.967			
631	Maintenance of Structures - Materials	2,013	4	774	565	674	_		
632	Maintenance of Power Prod. Equip Labor	3,354	4	1,290	942	1,122		_	
633	Maintenance of Pumping Equipment - Labor	4.436	4	1,706	1.245	1,122		-	· ·
633	Maint. of Pumping Equipment	12,605	4	4,848	3,539		-	-	-
633	Iwami. or Pumping Equipment	12,005	4	4,040	3,539	4,218	-	-	-
	WATER TREATMENT								
640	Supervision & Engineering - Labor	12.389	2	7.161	5,228	_	_	_	_
641	Chemicals	24,464	1	24.464	0,220	_			
642	Treatment Labor & Expenses - Labor	24,743	2	14,302	10,442	_	_	_	_
642	Treatment Labor & Expenses	29.691	2	17,161	12.530	_			
643	Miscellaneous Treatment Expenses - Labor	32	2	18	13	_			
643	Miscellaneous Expense	388	2	224	164	_	_	-	_
644	Miscellaneous Treatment Expenses	3,832	2	2,215	1,617	-	· ·	-	· ·
650	Treatment Maint. Supervision - Labor	905	2	523	382	-	-	-	-
651	Maintenance of Structures - Materials	280	2	162	118	-		-	-
652			2		2.371	-		-	-
652	Maint. of Treatment Equip Labor	5,618 12.006	2	3,247		-	-	-	-
652	Maint. of Treatment Equip Materials	12,006	2	6,940	5,067	-	-	-	-
	TRANSMISSION & DISTRIBUTION								
660	Supervision & Engineering	178	61	0	_	44	129	_	5
662	Operation Labor T & D Lines	1.057	3	407	_	651	-	_	_ `
662	Operation Expense - T & D Lines	178	3	68	_	109	_	_	_
663	Meter Expenses - Labor	31.806	6	-	_	-	31.806	_	_
663	Meter Expenses	(451)	6	_	_	_	(451)	_	_
664	Services - Labor	23,436	6	_	_	_	23,436	_	_
664	Services - Other	5,440	6	_	_	_	5,440	_	_
665	Miscellaneous T&D Expenses - Labor	78,454	61	158	_	19,443	56,690	_	2,163
665	Miscellaneous T&D Expenses Miscellaneous T&D Expenses	41,060	61	83	1	10,176	29,670	_	1,132
666	Rent Expense	1,005	61	2	1	249	726	_	1,132
670	T&D Maintenance Supervision - Labor	(905)	61	(2)	1	(224)	(654)	_	(25
670 671	Maintenance Supervision - Labor Maintenance of Structures - Labor	706	5	(2)	1	706	(654)	_	(25
				-				-	
671	Maintenance of Structures - Other	1,935	5	-	_	1,935	_	-	_
672	Tank Painting Amortization	55,171	5	-	· ·	55,171		-	-
673	Valve and Blowoff Repairs - Labor	21,396	6	-	· ·	-	21,396	-	-
673	Maintenance of T&D Mains	22,632	6	-	-	-	22,632	-	-
675	Maintenance of Services - Labor	26,086	6	-	-	-	26,086	-	-
675	Maintenance of Services	31,826	6	-	-	-	31,826	-	-
676	Maintenance of Meters - Labor	1,175	6	-	-	-	1,175	-	-
676	Maintenance of Meters	7,436	6	-	-	-	7,436	-	-
677	Maintenance of Hydrants - Labor	6,174	8	-	-	-	-	-	6,174
677	Maintenance of Hydrants	343	8	-	-	-	-	-	343

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL CLASSIFICATIONS

					Extra -	Extra - Capacity		tomer	
Account No.	Description	Total Amount	Code	Base	Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	Hydrants
901 902 902 903 903 904	CUSTOMER ACCOUNTS Customer Accounts Supervision - Labor Meter Reading Labor Meter Reading Expense Customer Records Labor Customer Records Expense Bad Debt Expense	\$ 52,462 18,756 22,400 5,046 30,009 4,029	7 7 7 7 7	\$ - - - - -	\$ - - - - -	\$ - - - - -	\$	\$ 52,462 18,756 22,400 5,049 30,009 4,029	\$ - - - - -
906 920	Allocated Customer Accounts Expenses ADMINISTRATION AND GENERAL Information Technology Administrative and General Salaries A&G Expenses - Transportation	67,901 61,168 248,476 68,270	62	8,496 37,335 9,483	6,161 27,184 6,877	9,376 28,158 10,465	20,429 101,907 22,801	67,901 15,925 48,596 17,774	780 5,297 870
923 924 925	Outside Services Property Insurance Insurance Benefits	236,533 1,780 37,830 295,520	63 63 62	32,855 247 5,684 44,404	23,826 179 4,139 32,331	36,257 273 4,287 33,489	78,999 594 15,515 121,201	61,582 463 7,398 57,796	3,015 23 806 6,300
930 931	Regulatory Comm Expense Miscellaneous Rent Expense Maintenance of Miscellaneous Equipment	24,440 27,649 48,698 419	63 63	3,395 3,840 6,764 58	2,462	3,746 4,238 7,465 64	8,163 9,234 16,264 140	6,363 7,198 12,679 109	312 352 621 5
	TOTAL	\$ 2,011,500	64	\$ 449,784	\$ 188,507	\$ 255,929	\$ 652,590	\$ 436,490	\$ 28,201
	PERCENTS	100.009	64	22.36%	9.37%	12.72%	32.44%	21.70%	1.40%

ALLOCATION OF DEPRECIATION EXPENSE TO FUNCTIONAL CLASSIFICATIONS

						Extra - 0	Capacity	Customer	
								Meters	
Account		Total				Maximum	Peak	and	
No.	Description	Amount	Code		Base	Day	Hour	Services	Hydrants
	SOURCE OF SUPPLY								
304	Structures & Improvements	\$ 1,542	2	\$	891	\$ 651	\$ -	\$ -	\$ -
307	Wells & Springs	46,254	2		26,735	19,519	-	-	-
309	Supply Mains	3,778	2		2,184	1,594	-	-	-
311	Other Water Source Plant	11,645	2		6,731	4,914	-	-	-
	PUMPING PLANT								
310	Pumping Equipment	84,421	4		32,469	23,703	28,248	-	_
	WATER TREATMENT								
304	Structures & Improvements	3,369	2		1,947	1,422	-	-	-
320	Water Treatment Equipment - New	20,372	2		11,775	8,597	-	-	-
	TRANSMISSION & DISTRIBUTION								
330	Distribution Reservoirs & Standpipes	41,384	5		-	-	41,384	-	-
331	Transmission & Distribution Mains	208,671	3		80,255	-	128,416	-	-
333	Services	104,192	6		-	-	-	104,192	-
334	Meters	46,566	6		-	-	-	46,566	-
335	Hydrants	17,563	8		-	-	-	-	17,563
	GENERAL								
304	Structures & Improvements	12,749	41		4,216	1,453	4,371	2,417	292
340	Office Furniture & Equipment	77,787	41		25,725	8,865	26,670	14,747	1,780
341	Transportation Equipment, Cars	26,755	41		8,848	3,049	9,173	5,072	612
342	Stores Equipment	104	41		34	12	36	20	2
343	Tools, Shop & Garage Equipment	6,073	41		2,008	692	2,082	1,151	139
344	Laboratory Equipment	2,172	41		718	247	745	412	50
345	Power Operated Equipment	7,566	41		2,502	862	2,594	1,434	173
346	Communications Equipment	32,642	41		10,795	3,720	11,192	6,189	747
347	Miscellaneous Equipment	2,110	41		698	240	723	400	48
	TOTAL	\$ 757,713	73	\$	218,533	\$ 79,540	\$ 255,634	\$ 182,600	\$ 21,406
				İ		,			
	PERCENTS	100.00%	73		28.84%	10.50%	33.74%	24.10%	2.83%

AQUARION WATER COMPANY OF NEW HAMPSHIRE SUMMARY OF ALLOCATION FACTORS

			Extra - 0	Extra - Capacity		omer	
			NAi	DI-	Meters	Billing	
Description	Code	Base	Maximum Day	Peak Hour	and Services	and Accounting	Hydrants
Description	Code	Dase	Day	Houi	Services	Accounting	Hydranis
BASE	1	1.000000					
BASE / MAXIMUM DAY	2	0.578000	0.422000				
BASE / PEAK HOUR	3	0.384600		0.615400			
BASE / MAXIMUM DAY / PEAK HOUR	4	0.384615	0.280769	0.334615			
PEAK HOUR	5			1.000000			
CUSTOMER - METERS & SERVICES	6				1.000000		
CUSTOMER - BILLING & ACCOUNTING	7					1.000000	
HYDRANTS	8						1.000000
TOTAL OPERATING REVENUE	21	0.287343	0.115021	0.236148	0.253646	0.088100	0.019742
RATE BASE	31	0.351585	0.142769	0.291936	0.190102	0.002200	0.021408
ADVANCES	32	0.384600	0.000000	0.615400	0.000000	0.000000	0.000000
CIAC	33	0.384600	0.000000	0.615400	0.000000	0.000000	0.000000
UTILITY PLANT IN SERVICE	41	0.330717	0.113959	0.342860	0.189586	0.000000	0.022879
ACCUMULATED DEPRECIATION	51	0.267295	0.086898	0.363459	0.248798	0.000000	0.033551
OTHER T&D	61	0.002010	0.000000	0.247822	0.722592	0.000000	0.027576
LABOR	62	0.150256	0.109404	0.113323	0.410127	0.195574	0.021317
O&M - EXCL POWER, CHEM & PURCH WATER	63	0.138902	0.100730	0.153286	0.333985	0.260351	0.012746
TOTAL OPERATING EXPENSE	64	0.223606	0.093715	0.127233	0.324430	0.216997	0.014020
DEPRECIATION EXPENSE	73	0.288412	0.104974	0.337376	0.240988	0.000000	0.028250

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

- 1 Applicable to items considered to be related to "Base" or average day system demands, and allocable to all customers. Allocated 100% to base.
- 2 Applicable to items considered to be related to meeting the maximum day system demands. The calculation of the factors is as follows:

	Ratio	%
Maximum Day Demand	1.73	100.00%
Average Day Demand	1.00	57.80%
Extra Capacity / Maximum Day:	0.73	42.20%

3 Applicable to mains, considered to be related to meeting the peak hour system demands. The calculation of the factors is as follows:

	Ratio	%
Peak Hour Demand	2.60	100.00%
Average Day Demand	1.00	38.46%
Extra Capacity/Peak Hour	1.60	61.54%

4 Applicable to pumping plant, considered to be related to meeting the max day and peak hour system demands. The calculation of the factors is as follows:

	Ratio	%
Peak Hour Demand	2.60	100.00%
Max Day Demand	1.73	
Excess Peak Hour over Max Day	0.87	33.46%
Extra Capacity / Maximum Day:	0.73	28.08%
Average Day Demand	1.00	38.46%

- 5 Applicable to items considered to be related entirely to meeting peak hour system demands. Allocated 100% to Extra-Capacity/Peak Hour.
- 6 Applicable to items considered to be related entirely to meters and services. Allocation 100% to "Meters and Services".
- 7 Applicable to items considered to be entirely related to customer billing and accounting. Allocated 100% to "Billing and Accounts".
- 8 Applicable to items considered to be related entirely to Company owned fire hydrants. Allocated 100% to "Hydrants".
- 21 Applicable to the other taxes including Regulatory Fees. Factors are based on the overall weighted allocation of revenue requirement.
- 31 Applicable to items considered to be related to the Rate Base. Factors are based on the overall weighted allocation of all elements of the rate base.

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

32 Applicable to total Advances.

				Extra - 0	Сара	acity	Cust	ome	er		
Description	Total Amount	Code	Base	Maximum Day		Peak Hour	Meters and Services		Billing and Accounting	L	ydrants
Description	Amount	Code	 Dase	Бау		rioui	OCI VICES		Accounting	-	yuranis
ADVANCES Mains	\$ 826	372 3	\$ \$ 317,823	\$ -	\$	508,549	\$ -	\$	-	\$	-
TOTAL PERCENT		372 00%	\$ \$ 317,823 38.46%	- 0.00%	\$	508,549 61.54%	\$ - 0.00%	\$	- 0.00%	\$	- 0.00%

33 Applicable to total CIAC.

				Extra - Capacity		Cust	omer	
						Meters	Billing	
	Total		_	Maximum	Peak	and	and	
Description	Amount	Code	Base	Day	Hour	Services	Accounting	Hydrants
CIAC Mains	1,747,790	3	672,200	-	1,075,590	-	-	-
TOTAL PERCENT	\$ 1,747,790 100.00%		\$ 672,200 38.46%	· ·	\$ 1,075,590 61.54%	\$ - 0.00%	\$ - 0.00%	\$ - 0.00%

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

- 41 Applicable to utility plant considered to be of an overhead nature, and related expenses. Factors are based on the overall weighted allocation of all items of utility plant, also applicable to property taxes, ITC and insurance.
- 51 Resulting overall weighted factors for accumulated depreciation.
- Applicable to Other Transmission and Distribution Expense. Factors are based on the overall weighted allocation of Storage, Mains, Meters, Services and Hydrants expense.

				Extra - Capacity		Custo	omer	
						Meters	Billing	
	Total			Maximum	Peak	and	and	
Description	Amount	Code	Base	Day	Hour	Services	Accounting	Hydrants
T&D - Storage, Mains, Meters Services & Hydrants TOTAL PERCENT	\$ 236,346.95 100.00%	71	\$ 475.02 0.20%	*	\$ 58,572.00 24.78%	' '	\$ - 0.00%	\$ 6,517.54 2.76%

Applicable to employee benefit and labor administration and general expenses, considered to be of an overhead nature. Factors are based on the overall weighted allocation of all other labor expenses.

				Extra - Capacity		Cust	omer	
							Billing	1
	Total			Maximum	Peak	Meters &	and	
Description	Amount	Code	Base 1	Day	Hour 1	Services	Accounting	Hydrants
TOTAL	\$ 389,968	62	\$ 58,595	\$ 42,664	\$ 44,192	\$ 159,936	\$ 76,268	\$ 8,313
PERCENT	100.00%		15.03%	10.94%	11.33%	41.01%	19.56%	2.13%

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

Applicable to operation and maintenance expenses considered to be of an overhead nature. Factors are based on the overall weighted allocation of all other operation and maintenance expenses except power, chemicals and purchased water.

			Extra -	Capacity	Cust			
							Billing	
	Total			Maximum	Peak	Meters &	and	
Description	Amount	Code	Base 1	Day	Hour 1	Services	Accounting	Hydrants
TOTAL	\$ 770,522	63	\$ 107,027					
PERCENT	100.00%		13.89%	10.07%	15.33%	33.40%	26.04%	1.27%

- 64 Resulting overall weighted allocation of all operation and maintenance expenses. Applicable to cash working capital.
- 82 Applicable to the depreciation expense of CIAC. Factors are based on the overall weighted allocation of depreciation expense on CIAC, by type of plant.

				Extra -	Capacity	Cust		
						Meters	Billing	
	Total			Maximum	Peak	and	and	
Description	Amount	Code	Base	Day	Hour	Services	Accounting	Hydrants
CIAC - Dep. Expense	œ.	4	e e	œ.	.	- -	e e	œ.
Land Wells	\$ - 4,612	2	\$ - 2,666	\$ - 1,946	\$ -	\$ - -	\$ -	\$ -
Pump Stations	5,106	4	1,964	1,434	1,709	-	-	-
Storage	4,911	5	-	, ·	4,911	-	-	-
Mains	217,845	3	83,783	-	134,062	-	-	-
Services	108,292	6	-	-	-	108,292	-	-
Hydrants	17,845	8	-	-	-	-	-	17,845
TOTAL	\$ 358.611	82	\$ 88,413	\$ 3,380	\$ 140,681	\$ 108,292	¢	\$ 17,845
PERCENT	\$ 358,611 100.00%	_	24.65%					

SUMMARY OF SYSTEM WATER DEMANDS

Description	Factor	Quantity	Unit
Average Day	1.00	2.32	MGD
Maximum Day	1.73	4.02	MGD
Peak Hour	2.60	6.03	MGD
Fire Demand		3,500	GPM
Maximum Day Fire Use		0.630	MG
Max Day Plus Fire Demand		9.06	MGD

CUSTOMER CLASS ALLOCATION FACTORS

		Base											Custo	omer	
	Avera	ge Consum	nption		Max	imum Day			P	eak Hour		Meters and	d Servcies	Billing and	Accounting
Customer Class	Annual (TG)	MGD	%	Ratio	MGD	Extra MGD	%	Ratio	MGD	Extra MGD	%	Number of ERC's	%	Number of Bills	%
METERED SERVICE:	, ,														
Residential	422,030	1.156	62.813	2.25	2.601	1.445	54.057	3.00	3.468	2.3120	31.086	6,845.8	62.074	27,132	77.391
Commercial	187,345	0.513	27.874	2.00	1.026	0.513	19.191	3.00	1.539	1.0260	13.795	766.0	6.946	3,089	8.811
Industrial	3,541	0.010	0.543	1.50	0.015	0.005	0.187	2.00	0.020	0.0100	0.134	3.1	0.028	23	0.066
Public Authority	7,371	0.020	1.087	1.50	0.030	0.010	0.374	2.00	0.040	0.0200	0.269	64.4	0.584	259	0.739
Seasonal	45,034	0.123	6.683	3.00	0.369	0.246	9.203	3.50	0.431	0.3080	4.141	1,121.4	10.168	3,246	9.259
		0.000	0.000		0.000	0.000	0.000		0.000	-	0.000		0.000		0.000
Subtotal	665,322	1.822	99.000		4.041	2.219	83.012		5.498	3.6760	49.425	8,800.7	79.800	33,749	96.266
FIRE SERVICE		0.018	1.000		0.473	0.454	16.988		3.780	3.7616	50.575	2,227.8	20.200	1,309.00	3.734
Total		1.840	100.000		4.514	2.673	100.000		9.278	7.4376	100.000	11,028.5	100.000	35,058	100.000

CALCULATION OF DESIGNED CUSTOMER CHARGE AND USAGE RATE

Customer Charge Cost Component	ERC's	Allocated Cost	Cost Per ERC
Meters & Services Billing & Accounting Total	9,827.6	\$ 870,532 377,639 \$ 1,248,171	\$ 127.01

Customer Charge Design:	Size	Ratio	ERC/Quarter	ERC/Month
	5/8" or 1/2"	1.0	\$ 31.75	\$ 10.58
	3/4"	1.5	47.61	15.87
	1"	2.5	79.36	26.45
			-	-
	1-1/2"	5.0	158.73	52.91
	2"	8.0	253.99	84.66
	3"	15.0	476.22	158.74
	4"	25.0	793.81	264.60
	6"	50.0	1,587.63	529.21
	8"	80.0	2,540.20	846.73
	10"	115.0	3,651.54	1,217.18

Usage Charge Design:

Osage Charge Design.									
Description	Total		Residential		Commercial	Industrial	Pι	ublic Authority	Seasonal
Revenue Requirement	\$ 3,897,938	\$	2,693,667	\$	796,234	\$ 11,045	\$	31,432	\$ 365,560
Adjusted Revenue Requirement	\$ 4,143,516	\$	2,693,667	\$	949,706	\$ 15,141	\$	48,982	\$ 436,021
Service Charge Revenue	\$ 1,287,244	\$	893,247	\$	179,478	\$ 899	\$	17,964	\$ 195,656
Usage Revenue Required	\$ 2,856,273	\$	1,800,421	\$	770,227	\$ 14,242	\$	31,018	\$ 240,365
Usage - CCF	899,084		570,311		253,170	4,785		9,961	60,857
Usage Rate		\$	3.1208	\$	3.1208	\$ 3.1208	\$	3.1208	\$ 3.9497
Usage Rate Revenue	\$ 2,856,307	\$	1,779,826	\$	790,092	\$ 14,934	\$	31,088	\$ 240,367
Total Revenue From Rates	\$ 4,143,550	\$	2,673,073	\$	969,570	\$ 15,834	\$	49,052	\$ 436,022
Difference in Rev. Rates & Req.	\$ 34	\$	(20,594)	\$	19,864	\$ 693	\$	70	\$ 2
Percent	0.00%		-0.77%		2.05%	4.37%		0.14%	0.00%

ALLOCATION OF FIRE TO PUBLIC AND PRIVATE

Capacity Allocation:

Capacity Allocation.		Canacitu	Maialata d	Allocatod	I India
		Capacity	Weighted	Allocated	Unit
Description	Units	Ratio	Unit	Cost	Cost
Private Fire Hydrant	0	1.00	-	\$ -	
Private Fire Service					
3" or Less	54	0.30	16.2	17,392	322.07
4"	54	0.40	21.6	23,189	429.43
6"	103	1.00	103.0	110,578	1,073.57
8"	14	1.80	25.2	27,054	1,932.43
12"	3	4.00	12.0	12,883	4,294.28
12"					
Public Fire Hydrants	479	1.00	479.0	514,240	1,073.57
Total Capacity			657.0	\$ 705,335	

Summary:

Fire Allocation Description	Public	Private	Total
Capacity Services Billing Hydrants	\$ 514,240 98,167	\$ 191,095 254,778 16,358	\$ 705,335 254,778 16,358 98,167
Total	\$ 612,407	\$ 462,231	\$ 1,074,638

DESIGN OF FIRE RATES

	Ar	nnual	Services			Car	acity	Annual	Total	
Description				ERC's				Rate Per	Unadjusted	Total
	Units	Rate	Ratio	ERC's	Rate	Allocated	Rate	Hydrant	Rate	Rate
Public Hydrants	479					\$ 514,240	\$ 1,073.57	\$ 204.94	\$ 1,278.51	\$ 1,278.51
Private Fire Service:										
3" or Less	54	\$ 71.75	0.17	9.2	\$ 253.32	17,392	322.07		647.14	303.32
4"	54	71.75	0.40	21.6	596.04	23,189	429.43		1,097.22	514.28
6"	103	71.75	1.00	103.0	1,490.10	110,578	1,073.57		2,635.42	1,235.25
8"	14	71.75	1.80	25.2	2,682.19	27,054	1,932.43		4,686.37	2,196.55
0	0	71.75		-	-					
12"	3	71.75	4.00	12.0	5,960.42	12,883	4,294.28		10,326.45	4,840.12
Total	228			171.0						

RATE COMPARISON

			Pre	sent			Pro	oposed		Percent
Descrip	otion	Quarterly	Monthly	Annual	Usage	Quarterly	Monthly	Annual	Usage	Change
Service Charge	5/8" or 1/2" 3/4"	\$ 28.89 43.32	\$ 9.63 14.44	\$ 144.45 216.60		\$ 31.75 47.61	\$ 10.58 15.87	\$ 158.75 238.05		10% 10%
	1"	72.21	24.07	361.05		79.36	26.45	396.80		10%
	1-1/2"	144.42	48.14	722.10		158.73	52.91	793.65		10%
	2"	231.09	77.03	1,155.45		253.99	84.66	1,269.95		10%
	3"	433.29	144.43	2,166.45		476.22	158.74	2,381.10		10%
	4"	674.76	224.92	3,373.80		793.81	264.60	3,969.05		18%
	6"	1,207.38	402.46	6,036.90		1,587.63	529.21	7,938.15		31%
	8"	2,216.10	738.70	11,080.50		2,540.20	846.73	12,701.00		15%
	10"	3,416.61	1,138.87	17,083.05		3,651.54	1,217.18	18,257.70		7%
Usage - \$/CCF - F	R,C,I & PA				\$ 2.4817				\$ 3.1208	26%
Usage - \$/CCF - \$	Seasonal				\$ 2.4817				\$ 3.9497	59%

REVENUE COMPARISON

			Percent
Description	Present	Proposed	Increase
Metered Sales to General Customers			
Residential	\$ 2,228,123	\$ 2,673,073	19.97%
Commercial	\$ 791,596	\$ 969,569.90	22.48%
Industrial	\$ 12,694	\$ 15,833.89	24.73%
Other Public Authority	\$ 41,066	\$ 49,051.51	19.44%
Seasonal	\$ 329,058	\$ 436,022	32.51%
Total Metered Sales	\$ 3,402,538	\$ 4,143,550	21.78%
Private Fire	\$ 171,947	\$ 216,653	26.00%
Public Fire	\$ 513,344	\$ 612,406	19.30%
Total Water Revenue from Rates	\$ 4,087,829	\$ 4,972,610	21.64%

Present Bill Analysis

		Pasi	dential	Comme	roial	Industrial	PA	Total	
Minimum Charge:		Units	\$	Units	\$ \$	Units \$	Units \$	Units \$	
5/8" Monthly	1.00 9.63		\$ -	186 \$	1,791.18	- \$ -	- \$ -	186 \$ 1,791	
5/8" Quarterly	3.00 28.89			1,276 \$	36,863.64	- \$ -	68 \$ 1,964.52	27,959 \$ 807,736	
3/4" Monthly	1.50 14.44		\$ -	- \$	-	- \$ -	- \$ -	- \$ -	
3/4" Quarterly	4.50 43.32		\$ -	- \$		- \$ -	- \$ -	- \$ -	
1" Monthly	2.50 24.07		\$ -	189 \$	4,549.23	12 \$ 288.84	12 \$ 288.84	213 \$ 5,127	
1" Quarterly	7.50 72.21 5.00 48.14	442 \$	\$ 31,916.82 \$ -	267 \$ 146 \$	19,280.07	- \$ - 11 \$ 529.54	15 \$ 1,083.15 23 \$ 1,107.22	724 \$ 52,280 180 \$ 8,665	
1 1/2" Mthly 1 1/2" Qtrly	15.00 46.14			51 \$	7,028.44 7,365.42	- \$ -	4 \$ 577.68	117 \$ 16,897	
984 2" Monthly	8.00 77.03		\$ 6,954.04	900 \$	69.327.00	- \$ -	132 \$ 10,167.96	1,032 \$ 79,495	
2" Quarterly	24.00 231.09		*	74 \$	17,100.66	- \$ -	5 \$ 1,155.45	92 \$ 21,260	
338 2-2" Monthly	15.00 144.43		\$ -	- \$	-	- \$ -	- \$ -	- \$ -	
2-2" Quarterly	44.99 433.29		\$ -	- \$	-	- \$ -	- \$ -	- \$ -	
,			•	•		*	•	·	
		27,132	812,782.38	3,089 \$	163,305.64	23 \$ 818.38	259 \$ 16,344.82	30,503 \$ 993,251	
Volumetric Charges									
Monthly Accounts:									
> Per 100 CCF	2.482	- :	\$ -	171,497 \$	425,604.10	4,776 \$ 11,852.60	8,537 \$ 21,186.27	184,810 \$ 458,643	
Quarterly Accounts									
> Per 100 CCF	2.482	576,299	\$ 1,430,201.23	88,878 \$	220,568.53	- \$ -	1,610 \$ 3,995.54	666,787 \$ 1,654,765	
Usage Revenue Unadjusted			\$ 1,430,201.23	\$	646,172.64	\$ 11,852.60	\$ 25,181.81	- \$ 2,113,408	
Total Unadjusted Revenue			\$ 2,242,983.61	\$	809,478.28	\$ 12,670.98	\$ 41,526.63	- \$ 3,106,659	
FAL's and Credits		(5,988)		(7,205) \$	(17,881.79)	9 \$ 23.49	(186) \$ (460.40)	(13,370) \$ (33,180)	
Reconcile to Books			-	\$	-	\$ -	\$ -	- \$ -	
Per Bill Analysis			\$ 2,228,122.77	253,170 \$	791,596.49	4,785 \$ 12,694.47	9,961 \$ 41,066.23	838,227 \$ 3,073,480	
TG		422,030	\$ (14,860.83)	187,345 \$	(17,881.79)	3,541 \$ 23.49	7,371 \$ (460.40)	620,288 \$ (33,179.53)	
Seasonal:				\$	(17,001.79)	\$ 23.49	\$ (460.40)	\$ (33,179.53)	
Minimum Charge:		`	-	Ψ		Ψ -	Ψ	Ψ -	
5/8"	144.45	950 \$	137,227,50	66 \$	9.533.70	\$ -	12 \$ 1,733.40	1,028 \$ 148,495	
3/4"	216.60		\$ 216.60	- \$	-	\$ -	- \$ -	1 \$ 217	
1'	361.05	7 9	2,527.35	26 \$	9,387.30	\$ -	5 \$ 1,805.25	38 \$ 13,720	
1 1/2"	722.10	1 :	\$ 722.10	3 \$	2,166.30	\$ -	- \$ -	4 \$ 2,888	
2"	1,155.45	1 5	1,155.45	5 \$	5,777.25	\$ -	5 \$ 5,777.25	11 \$ 12,710	
Subtotal		960		100		-	22	1,082	
Vol \$ Per 100 CCF	2.482	31,356		22,476 \$	55,778.69	\$ -	7,025 \$ 17,433.94	60,857 \$ 151,029	
Total Seasonal Residential		5		\$	82,643.24	\$ -	\$ 26,749.84	\$ 329,058	
Bill Correction Adjustments			0		0	0	0	- \$ -	
Total Revenue		(219,665.19	\$	82,643.24	\$ -	\$ 26,749.84	\$ 329,058	
TG		23,203		16,632			5,199	45,034 \$ -	
By class Including Seasonal	HCF/\$		\$ 2,447,787.96	275,646 \$	874,239.73	4,785 \$ 12,694.47	16,986 \$ 67,816.07	899,084 \$ 3,402,538	
	TG	445,233		203,978		3,541	12,570	665,322 \$ -	
									Propos
	115.56								\$ 1 \$
	346.68								\$ \$ 1
								Ţ .,,E01	
Before Changing Billing Adjustm Per Bill Analysis	ents into units	574.458	\$ 2,228,122.77	256.234 \$	791,596.49	4.768 \$ 12.694.47	10.114 41066.2275	845,574 \$ 3,073,480	
. 2. 2 / 1101/010						, , , , , , , , , , , , , , , , , ,	.,		
		(5,988)	\$ (14,860.83)	(7,205) \$	(17,881.79)	9 \$ 23.49	(186) \$ (460.40)	(13,370) \$ (33,179.53)	

\$ -

Proposed Bill Analysis

		Re	sider	ntial I	0	Com	mercial	Inc	dust	trial		PA			Total	
Minimum Charge:		Units	Jiudi	\$	Units	,,,,,,,,	\$	Units	ausi	\$	Units		\$	Units	· otal	\$
5/8" Monthly	10.5	8 -	\$	-	186		1,967.88	-	\$	-	-	\$	-	186	\$	1,968
5/8" Quarterly	31.7		\$	845,026.25	1,276		40,513.00	-	\$	-	68	\$	2,159.00	27,959	\$	887,698
3/4" Monthly	15.8		\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-
3/4" Quarterly	47.6		\$ \$	-	-	\$	4 000 05	-	\$	- 047.40	-	\$	- 047.40	-	\$	
1" Monthly 1" Quarterly	26.4 79.3		\$	- 35,077.12	189 267	\$ \$		12	\$ \$	317.40	12 15	\$ \$	317.40 1,190.40	213 724	\$ \$	5,634 57,457
1 1/2" Mthly	79.3 52.9		\$	35,077.12	146			11	\$	582.01	23	\$	1,216.93	180	\$	9,524
1 1/2" Qtrly	158.7		\$	9,841.26	51	\$		- ''	\$	-	4	\$	634.92	117	\$	18,571
2" Monthly	84.6		\$	-	900	\$		-	\$	-	132	\$	11,175.12	1,032	\$	87,369
2" Quarterly	253.9	9 13	\$	3,301.87	74	\$	18,795.26	-	\$	-	5	\$	1,269.95	92	\$	23,367
2-2" Monthly		-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-
2-2" Quarterly		-	\$	-	-	\$	-	-	\$	-	-	\$	-	-	\$	-
		27,132	\$	893,246.50	3,089	\$	179,478.40	23	\$	899.41	259	\$	17,963.72	30,503	\$	1,091,588
Volumetric Charges																
Monthly Accounts:		1														
> Per 100 CCF	3.120	-	\$	-	171,497	\$	535,207.84	4,776	\$	14,904.94	8,537	\$	26,642.27	184,810	\$	576,755
Quarterly Accounts		1														
> Per 100 CCF	3.120	576,299	\$	1,798,513.92	88,878	\$	277,370.46	_	\$	_	1,610	\$	5,024.49	666,787	\$	2,080,909
Usage Rev			\$	1,798,513.92	,-	\$	812,578.30		\$	14,904.94	,	\$	31,666.76	-	\$	2,657,664
Subtotal Rev			\$	2,691,760.42		\$	992,056.70		\$	15,804.35		\$	49,630.48	-	\$	3,749,252
FAL's and Credits Reconcile to Books	3.120	(5,988)	\$	(18,687.87)	(7,205)	\$	(22,486.80)	9	\$	29.54	(186)	\$	(578.97)	(13,370)	\$ \$	(41,724)
reconcile to books															Ψ	
Des Bill Analysis		570,311	•	2,673,072.55	253,170	Ф.	969,569.90	4,785	•	15,833.89	9,961	\$	40.054.54	838,227	\$	2 707 520
Per Bill Analysis TG		422,030	Ф	2,673,072.55	187,345	ф	909,509.90	3,541	Ф	15,633.69	7,371	Ф	49,051.51	620,288	Ф	3,707,528
Usage Before Adj		570,311			253,170			4.785			9,961			838,227		
Rev Related to Usage Adj		,-	\$	(18,687.87)		\$	(22,486.80)	,	\$	29.54	-,	\$	(578.97)		\$	(41,724.09)
Other Adjustments			\$	- '		\$	- ·		\$	-		\$	-		\$	- 1
Adjusted Usage Rate Rev			\$	1,779,826.05		\$	790,091.50		\$	14,934.48		\$	31,087.79		\$	2,615,939.82
Adjusted Usage Rate Revenu	e		\$	1,779,826.05		\$	790,091.50		\$	14,934.48		\$	31,087.79		\$	2,615,939.82
Minimum Charge:																
5/8"	158.7	950	\$	150,812.50	66	\$	10,477.50		\$	-	12	\$	1,905.00	1,028	\$	163,195
3/4"	238.0		\$	238.05	-	\$	-		\$	-	-	\$	-	1	\$	238
1'	396.80		\$	2,777.60	26				\$	-	5	\$	1,984.00	38	\$	15,078
1 1/2"	793.6		\$	793.65	3				\$	-		\$		4	\$	3,175
2"	1,269.9		\$	1,269.95	5	\$	6,349.75		\$	-	5	\$	6,349.75	11	\$	13,969
Subtotal Vol \$ Per 100 CCF	3.950	960 31,356	\$	123,846.79	100 22,476	\$	88,773.46	-	\$	_	22 7,025	\$	27,746.64	1,082 60,857	\$	240,367
Total Seasonal	3.93	J 31,336	ъ \$	279,738.54	22,410	\$			\$	- 1	1,025	\$	37,985.39	00,007	э \$	436,022
Bill Correction Adjustments			Ψ	0		Ψ	0		Ψ	0		Ψ	07,3003.03	-	\$	-
Total Revenue			\$	279,738.54		\$	-		\$	-		\$	37,985.39		\$	436,022
TG		23,203			16,632						5,199			45,034	\$	-
By class Including Seasonal	HCF/\$	601,667	\$	2,952,811.09	275,646	\$	1,087,868.36	4,785	\$	15,833.89	16,986	\$	87,036.90	899,084	\$	4,143,550
	TG	445,233			203,978			3,541			12,570			665,322	\$	-

Bill Analysis - Public Fire Service

Aquarion Water Company of New Hampshire Case No:

17

Test Year: Twelve Months Ended 03/31/05 Exhibit No. 4, Schedule 7 Page 1 of 1

		Number	Pres	ent	Propo	osed		Total
Line		of	Annual		Annual	•	Dollar	Revenue
No.	Location	Hydrants	Rates	Revenue	Rates	Revenue	Change	% Change
1								
2	Public Fire Service							
3								
4	Town of Hampton	266	1,071.70	285,072	1,278.51	340,084	55,011	19.30%
5								
6	Town of North Hampton	147	1,071.70	157,540	1,278.51	187,941	30,401	19.30%
7								
8	Rye Beach Precinct	25	1,071.70	26,793	1,278.51	31,963	5,170	19.30%
9								
10	Jenness Beach Precinct	41	1,071.70	43,940	1,278.51	52,419	8,479	19.30%
11								
12								
13	Total Public Fire	479	-	513,344	_	612,406	99,061.99	19.30%
14			=		=			
15								
16								

Bill Analysis - Private Fire Service

Aquarion Water Company of New Hampshire Case No:

Test Year: Twelve Months Ended 03/31/05 Exhibit No. 4, Schedule 8 Page 1 of 1

		Number	Pres	ent	Propo	sed		Total
Line		of	Annual		Annual		Dollar	Revenue
No.	Location	Connections	Rates	Revenue	Rates	Revenue	Change	% Change
1								
2	Private Fire Service							
3								
4	3" Inch or less	54	242.33	13,086	303.32	16,379	3,293	25.17%
5								
6	4" Inch	54	430.81	23,264	514.28	27,771	4,507	19.38%
7								
8	6" Inch	103	969.32	99,840	1,235.25	127,231	27,391	27.43%
9								
10	8" Inch	14	1,723.24	24,125	2,196.55	30,752	6,626	27.47%
11								
12	10" Inch	-		-		-	-	0.00%
13								
14	12" Inch	3	3,877.32	11,632	4,840.12	14,520	2,888	24.83%
15			-		_			
16	Total Private Fire	228	=	171,947	_	216,653	44,706.37	26.00%
17			·		_		·	
18								

AQU	ARION WATER COMPAN	NY OF NEW HAMPSI	HIRE
DI IC 1604	01 0 4 0		
PUC 1604	.01- Section 8		
• The Utilit	y's most recent construction	n budget.	
Attached.			
11ttaciica.			

Aquarion Water Company of New Hampshire 2012 Capital Expenditure Budget

	G	PUC	2012
DESCRIPTION	CATEGORY	Account No.	2012
Fleet Vehicles	A&G	341	\$51,000
Radio System Upgrade	A&G	346	\$31,000
Purchase 5kw Generator	A&G	345	\$5,000
Total General Plant			\$87,000
Recurring SCADA	IT	346	\$30,000
Upgrade /Replace SCADA Sensors	IT	346	\$51,000
Total Information Technology			\$81,000
Miscellaneous Main Renewals	Mains	309	\$26,000
Towle Farm Road - Drakeside Road	Mains	309	\$2,000
Atlantic Avenue - Mill Rd to Maple	Mains	309	\$732,000
Rt 101, Tide Mill Road to Church Street	Mains	309	\$10,000
Ocean Blvd, Dumas Ave to Winnacunnet Rd	Mains	309	\$69,000
Total Mains			\$839,000
Periodic Meter Replacements	Meters	334	\$130,000
New Meters	Meters	334	\$70,000
Total Meters			\$200,000
Recurring Pump	Pumping	311	\$14,000
Total Pumping			\$14,000
Source of Supply (Source Exploration)	SOS		
Whites Lane Wells	SOS	307	\$342,000
Redevelop Well 9	SOS	307	\$20,000
Total Source of Supply			\$362,000
Services - New	T&D	333	\$85,600
Services Replacements	T&D	333	\$30,000
Hydrants - New	T&D	335	\$4,400
Hydrants Replacements	T&D	335	\$32,000
Valves Replacements	T&D	309	\$11,000
Blowoffs - Replacements	T&D	331	\$3,000
Repairs to Exeter Rd Tank	T&D	330	\$20,000
Total Transmission & Distribution			\$186,000
Well 7 Station Improvements	Treatment	320	\$62,000
Convert Mill Rd Garage to WTP	Treatment	320	\$51,000
Total Treatment			\$113,000
TOTA	L:		\$1,882,000

AQUARION WATER COMPANY OF NEW HAMPSHIRE **PUC 1604.01- Section 9** • The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600, and Puc 700. Attached.

	OF NH IT NUMBER	Account Description	NH PUC A NUMI	
Main	Sub		Main	Sub
		<u>Utility Plant in Service</u>		
101	301	Organization	101	301
101	303	Miscellaneous Intangible Plant	101	339
101	310	Source Land and Land Rights	101	303
101	311	Source Structures and Improvements	101	304
101	312	Collecting and Impounding Reservoirs	101	305
101	314	Wells and Springs	101	307
101	316	Supply Mains	101	309
101	317	Other Water Source Plant	101	339
101	320	Pumping Land and Land Rights	101	303
101	321	Pumping Structures and Improvements	101	304
101	325	Electric Pumping Equipment	101	311
101	326	Diesel Pumping Equipment	101	311
101	328	Other Pumping Equipment	101	311
101	331	Treatment Structures and Improvements	101	304
101	332	Treatment Equipment	101	320
101	340	T&D Land and Land Rights	101	303
101	341	T&D Structures and Improvements	101	304
101	342	Distribution Reservoirs and Standpipes	101	330
101	343	Transmission and Distribution Mains	101	331
101	345	Services	101	333
101	346	Meters	101	334
101	347	Meter Installations	101	334
101	348	Hydrants	101	335
101	349	Other T&D Plant	101	339
101	390	General Structures and Improvements	101	304
101	391	Office Furniture and Equipment	101	340
101	391H	Computer Equipment - Hardware	101	340
101	391S	Computer Equipment - Software	101	340
101	392	Transportation Equipment	101	341
101	393	Stores Equipment	101	342
101	394	Tools, Shop, and Garage Equipment	101	343
101	395	Laboratory Equipment	101	344
101	396	Power Operated Equipment	101	345
101	397	Communications Equipment	101	346
101	398	Miscellaneous Equipment	101	347
101	399	Other Tangible Property	101	
		= , ,		

Property Held for Future Use

·	OF NH IT NUMBER	Account Description	NH PUC A NUMI	
Main	Sub		Main	Sub
105	000	Land Held for Future Use	103	000
		Construction Work in Progress		
107	311	Source Structures and Improvements	105	000
107	312	Collecting and Impounding Reservoirs	105	000
107	314	Wells and Springs	105	000
107	316	Supply Mains	105	000
107	317	Other Water Source Plant	105	000
107	321	Pumping Structures and Improvements	105	000
107	325	Electric Pumping Equipment	105	000
107	326	Diesel Pumping Equipment	105	000
107	328	Other Pumping Equipment	105	000
107	331	Treatment Structures and Improvements	105	000
107	332	Treatment Equipment	105	000
107	341	T&D Structures and Improvements	105	000
107	342	Distribution Reservoirs and Standpipes	105	000
107	343	Transmission and Distribution Mains	105	000
107	345	Services	105	000
107	346	Meters	105	000
107	347	Meter Installations	105	000
107	348	Hydrants	105	000
107	349	Other T&D Plant	105	000
107	390	General Structures and Improvements	105	000
107	391H	Computer Equipment - Hardware	105	000
107	391S	Computer Equipment - Software	105	000
107	392	Transportation Equipment	105	000
107	393	Stores Equipment	105	000
107	394	Tools, Shop, and Garage Equipment	105	000
107	395	Laboratory Equipment	105	000
107	396	Power Operated Equipment	105	000
107	397	Communications Equipment	105	000
107	398	Miscellaneous Equipment	105	000
107	399	Other Tangible Property	105	000
		Accum Prov for Deprec - Util		
111	001	Accumulated Depreciation- Utility Plant	108.1	000
111	002	Proceeds from Sale of Equipment	108.1	000
111	003	Cost of Removal of Utility Plant	108.1	000
111	010	Accumulated Depreciation- Retirement	108.1	000

Non-Utility Property

	OF NH NT NUMBER	Account Description	NH PUC A NUM	
Main	Sub		Main	Sub
121	000	Non-Utility Property	121	000
		Accum Prov for Deprec - N.U.		
122	010	Accumulated Depreciation- Non- Utility	122	000
		<u>Cash</u>		
131	000	Cash- Concentrator Account	131.2	000
131	001	Cash- A/P Account	131.2	000
131	002	Cash- Payroll Account	131.2	000
131	009	AWC of NH State Revolving Fund	131.2	000
131	100	Cash Concentrator Clearing	131.2	000
131	101	Cash- A/P Clearing	131.2	000
131	102	Cash- Payroll Clearing	133	000
131	900	Cash Desk	133	000
131	999	Clarification Account	133	000
		Working Funds (Petty Cash)		
135	000	Petty Cash	134	000
		Customer Accounts Receivable		
142	000	Accounts Receivable - Customers	141	000
142	001	Jobbing Receivables	142	000
142	100	Clarification Account	142	000
		Other Accounts Receivable		
143	000	Miscellaneous Receivables	142	000
143	003	Security Deposit- Chemical Containers	142	000
143	800	Amounts Due from VEBA	142	000
143	011	Neptune Receivable- Aquarion	142	000
		Accum Prov for Uncollectibles		
144	000	Reserve for Doubtful Accounts - Water	143	000
144	001	Reserve for Doubtful Accounts - Jobbing	143	000
		Accounts Receivable from Associated Companies		
145	100	Notes Receivable- Aquarion	145	000
		Accts Rec from Associates		
146	000	Intercompany Receivable (Payable)	145	000
146	210	Intercompany Receivable- AWC of CT	145	000

	OF NH T NUMBER	Account Description	NH PUC ACCOUNT NUMBER	
Main	Sub		Main	Sub
146	220	Intercompany Receivable- AWC MA	145	000
146	230	Intercompany Receivable- AWC NH	145	000
146	240	Intercompany Receivable - AWC New York	145	000
		Materials & Supplies		
154	000	Supplies Inventory	151	000
154	002	Supplies Inventory- Chemical Issuances	151	000
		<u>Prepayments</u>		
165	000	Miscellaneous Prepayments	162	000
165	001	Prepaid Pension Costs	162	000
165	002	Prepaid Property Taxes	163	000
165	003	Prepaid Insurance	162	000
165	004	Prepaid Maintenance Contracts	162	000
165	005	Prepaid PURA Assessment	162	000
165	009	Prepaid D&O Assessment	162	000
165	011	Prepaid Bond Trustee Fees	162	000
		Accrued Utility Revenues		
173	000	Accrued Utility Revenues	173	000
173	001	Accrued Utility Revenues- Cross Connections	174	000
173	002	Temporary Rate Recoupment	174	000
		<u>Unamort Debt Disc & Expenses</u>		
181	241	Unamort Debt Disc - \$3.0 M Due 2023- NH	181	000
181	242	Unamort Debt Disc - \$5.9M Due 2035 - NH	181	000
181	341	Unamort Debt Amort - \$3.0M Due 2023 - NH	181	000
181	342	Unamort Debt Amort - \$5.9M Due 2035- NH	181	000
		Clearing Accounts		
184	000	General Overhead	184	000
		Miscellaneous Deferred Debits		
186	015	Deferred Program Maintenance Costs	186.2	000
186	023	Deferred Additional Security Costs	186.2	000
186	032	Deferred Rate Case Costs	186.1	000
186	036	Deferred Water Restriction Costs	186.2	000
186	042	FAS 158 Net (Gain) Loss	186	000
186	043	FAS 158 Prior Service Costs	186	000
186	044	FAS 158 Transition Obligation	186	000

AWC OF NH ACCOUNT NUMBER		Account Description	·	NH PUC ACCOUNT NUMBER	
Main	Sub		Main	Sub	
186	048	Deferred Rate Case Costs - 2008 NH Rate	186.1	000	
186	901	Unfund Deferred Asset - FAS 109	186	000	
186	904	FAS 158 Tax Effect Asset	186	000	
186	905	FAS 158 Regulatory Asset- Recoverable	186	000	
186	909	Pre-Acquisition (AW Companies) FAS 109	186	000	
186	950	Regulatory Asset - Recov Income Tax	186	000	
186	951	Regulatory Asset - Other	186	000	
186	952	Liab for Excess Def IT	186	000	
186	953	Deficit Def Income Tax	186	000	
186	954	Liab for Excess DIT - State	186	000	
186	955	Liab for 3% ITC	186	000	
186	956	Liab for 4% ITC	186	000	
186	957	Liab for 10% ITC	186	000	
		Common Stock Issued			
201	000	Common Stock	201	000	
204	000	Preferred Stock Issued Preferred Stock	204	000	
207	000	Premium on Capital Stock Paid In Capital	207	000	
211	000	Miscellaneous Paid-in Capital Contributed Capital	211	000	
		Unapprop Retained Earnings			
216	000	Retained Earnings	217	000	
		Bonds			
221	241	\$3.0M 7.71% Due 2023 - NH	221	000	
221	242	\$5.9M 6.21% Due 2035- NH	221	000	
221	243	\$4.0M- 4.62% due 1/1/15	221	000	
		Accounts Payable			
232	000	Accounts Payable	231	000	
232	001	Accounts Payable- Inv Recd Not Invoiced		000	
232	002	Accrued Accounts Payable		000	
232	003	Accrued Medical Claims	241	000	
232	004	FASB 106 Deferred Ins Costs		000	

· · · · · · · · · · · · · · · · · · ·	OF NH IT NUMBER	Account Description	Account Description NUM	
Main	Sub		Main	Sub
232	007	Accrued Bill Postage/ Processing		000
232	017	Accrued Purchased Power Costs		000
232	022	Accrued Rental Expense		000
232	100	Accounts Payable- Customer Refunds		000
		Notes Payable to Associates		
233	100	Notes Payable to Associates - Aquarion	234	000
233	110	Notes Payable to Aquarion- Swap Rate	234	000
		<u>Customer Deposits - Water</u>		
235	000	Customer Deposits Water	235	000
235	002	Miscellaneous Deposits Clearing	235	000
		Taxes Accrued		
236	101	Federal Income Taxes	236	000
236	102	State Income Taxes	236	000
		Interest Accrued		
237	241	Accr Interest-\$3.0M 7.71% Due 2023 - NH	237	000
237	242	Accr Interest- \$5.9M 6.21% Due 2035- NH	237	000
237	243	Accr Interest- \$4.0M- 4.62% Due 1/1/15	237	000
		<u>Dividends Declared</u>		
238	002	Dividends Declared - Preferred Stock	238	000
		Tax Collection Payable		
241	001	Federal Withholding Taxes Payable	241	000
241	002	FICA Withholding Taxes Payable	241	000
241	005	Payroll Taxes Clearing	241	000
241	006	Union Dues - Clearing	241	000
		Misc Current & Accrued Liabs		
242	000	Miscellaneous Accrued Liabilities	241	000
242	001	Funded Pension Contribution	241	000
242	002	Bonus Accrual	241	000
242	003	Accrued General Liability Claims	241	000
242	005	Accrued Auto Claims	241	000
242	006	Accrued Payroll	241	000
242	007	Audit Fee	241	000
242	800	Legal Fee	241	000

<u>AWC of New Hampshire</u> <u>Chart of Accounts</u>

	<u>C OF NH</u> NT NUMBER	Account Description	NH PUC A NUME	
Main	Sub		Main	Sub
242	009	United Way	241	000
242	010	Employee Thrift/401(K) Plan	241	000
242	014	401K Loan Payments	241	000
242	015	Flex Spending- Healthcare	241	000
242	019	Unclaimed Property	241	000
242	020	Accrued Trustee Fees	241	000
		Customer Advances for Constr		
252	000	Customer Advances	252	000
		Other Deferred Credits		
253	000	Other Deferred Credits	253	000
		Pensions and Benefits Reserve		
263	003	401(k) SERP	263	000
		Contribution in Aid of Constr		
271	000	Expired Customer Advances	271	000
		Amort Contrib in Aid of Const		
272	000	Amortization of CIAC	272	000
		Accum Def Inc Tax - Deprec		
282	001	Deferred Income Taxes - Flowthrough Dep	282	000
		Accum Def Inc Tax - Other		
283	004	Deferred Taxes - FAS 109	283	000
283	005	Deferred Taxes- Accelerated Deprec.	283	000
283	009	Current Year Deferred Provision	283	000
283	015	Deferred Taxes- "A" Reserves	283	000
283	016	Deferred ITC	283	000
283	019	Pre-Acquisition (AW Companies) DTL-Flow	283	000
		Depreciation Expense		
403	000	Depreciation Expense	403	000
		Amort of Other Utility Plant		
405	000	Amort of Other UP	405	000

Taxes Other Than Income Taxes

	OF NH IT NUMBER	Account Description	NH PUC A NUM	
Main	Sub		Main	Sub
408	001	Payroll Taxes	408.12	000
408	004	Property Taxes - Utility	408.11	000
408	011	PR-OH- PR Taxes		000
408	500	PR-OH- Cap PR Taxes		000
		Income Taxes		
409	001	Federal Income Tax - Utility	409.1	000
409	002	State Income Tax	409.11	000
409	007	FIT- Current PTR		000
409	800	SIT- Current PTR		000
		Provision for Def Income Taxes		
410	001	FIT- Deferred	411.1	000
410	002	FIT Deferred	410.11	000
410	003	FIT - FAS 109		000
410	004	State Income Tax - Utility FAS 109		000
	000	Revenues from Merch, Jobbing	415	
415	000	Jobbing Revenue	415	000
415	001	Cross Connections - Testing	415	000
	200	Expenses from Merch, Jobbing	416	
416	000	Miscellaneous Jobbing Expense	416	000
416	001	Labor- Jobbing	416 416	000
416	004	Transportation- Jobbing	416	000
416	201	Cross Connections - Testing	410	000
410	000	Interest and Dividend Income	419	000
419	000	Interest Income	419	000
419	003	Intercompany Interest Income	419	000
424	000	Revenues from Non-Utility Ops	426	000
421	000	Miscellaneous Non-Operating Income	426	000
12.5	004	Misc Income Deductions	406	000
426	001	Charitable Donations	426	000
	644	Interest on Long-Term Debt	405	
427	241	Interest on Long-Term Debt - \$3.0M 7.71 NH	427	000
427	242	Interest on Long-Term Debt - \$5.9M 6.21 NH	427	000

	OF NH IT NUMBER	Account Description	NH PUC A NUM	
Main	Sub		Main	Sub
427	243	Interest on Long-Term Debt - \$4.0M 4.62 NH	427	000
		Amort of Debt Discount & Exp		
428	000	Amortization of Debt Discount Expense	428	000
		Interest on Debt to Associates		
430	000	Intercompany Interest Expense - Aquarion	427.1	000
430	010	Intercompany Interest Expense - Swap	427.5	000
431	000	Interest Expense- Other	427.5	000
431	002	Interest on Tax Assessment	427.5	000
		Dividends Declared - Preferred		
437	000	Dividends Declared - Preferred	437	000
		<u>Dividends Declared - Common</u>		
438	000	Dividends Declared - Common	438	000
		<u>Unmetered Sales-General</u>		
460	001	Unmetered Sales-General	460	000
460	002	Unmetered Sales-Hydrant Use	460	000
		Metered Sales to General Cust		
461	001	Residential Revenue	461.1	000
461	003	Commercial Revenue	461.2	000
461	005	Industrial Revenue	461.3	000
		Private Fire Protection Serv		
462	001	Private Fire Revenue	462.2	000
		Public Fire Protection Serv		
463	001	Public Fire Revenue	462.1	000
		Other Sales to Public Author		
464	001	Public Authority Revenue	461.4	000
		Misc Service Revenue		
471	000	Misc Service Revenue	471	000
471	001	Service Connection Fees	471	000

	OF NH IT NUMBER	Account Description	NH PUC A NUM	
Main	Sub		Main	Sub
471	002	Late Payment Fees	471	000
		Rents from Water Property		
472	002	Antenna Rental Income	472	000
		Operation Labor & Expenses		
601	001	Labor- Source of Supply Operations	601	000
		Miscellaneous Expenses		
603	000	Miscellaneous Expenses - Source of Supply Operations	603	000
603	002	Outside Services- Source of Supply Operations	603	000
603	003	Materials- Source of Supply Operations	603	000
603	004	Transportation- Source of Supply Operations	603	000
603	205	Miscellaneous Building Services	603	000
603	206	Miscellaneous Expense- Security	603	000
		Rents		
604	000	Rent Expense- SOS Operations	604	000
		Maintenance of Structures		
611	000	Maintenance of Structures- SOS	611	000
611	001	Maintenance of Structures Labor- SOS	611	000
611	002	Maintenance of Structure O/S Services- SOS	611	000
611	003	Maintenance of Structure Materials- SOS	611	000
611	004	Transportation- SOS Maintenance	611	000
		Maint of Wells & Springs		
614	000	Maintenance of Wells & Springs	614	000
614	001	Maintenance of Wells Labor	614	000
614	002	Maintenance of Wells O/S Services	614	000
614	003	Maintenance of Wells Materials	614	000
		Supervisory Labor		
620	000	Supervisory Labor- Pumping Operations	620	000
620	001	Supervisory Labor- Pumping Operations	620	000
		Fuel or Power Purch for Pumpng		
623	201	Purchased Fuel - Electric	623	000
623	202	Purchased Fuel - Oil	623	000
623	203	Purchased Fuel - Gas	623	000

AWC	OF NH		NH PUC A	CCOUNT
ACCOUN	IT NUMBER	Account Description	<u>NUM</u>	<u>BER</u>
Main	Sub		Main	Sub
		Pumping Labor & Expenses		
624	000	Pumping Labor and Expenses	624	000
624	001	Labor- Pumping Operations	624	000
		Miscellaneous Expenses		
626	000	Miscellaneous Expenses - Pumping Op	626	000
626	002	Outside Services- Pumping Operations	626	000
626	003	Materials- Pumping Operations	626	000
626	004	Transportation- Pumping Operations	626	000
		Maint Supervision and Engineering		
630	000	Supervisory Labor- Pumping Maintenance	630	000
630	001	Supervisory Labor- Pumping Maintenance	631	000
		Maint of Structures & Improve		
631	000	Maintenance of Structures- Pumping	631	000
631	001	Maint of Structures Labor- Pumping	631	000
631	002	Maint of Structures O/S Services- Pumpi	631	000
631	003	Maint of Structures Materials- Pumping	631	000
		Maint of Power Product Equip		
632	001	Maint of Power Prod. Labor	632	000
632	002	Maint of Power Prod. O/S Services	632	000
632	003	Maint of Power Prod. Materials	632	000
		Maint of Pumping Equipment		
633	000	Maintenance of Equipment- Pumping	633	000
633	001	Maint of Equipment Labor- Pumping	633	000
633	002	Maint of Equipment O/S Services- Pumpin	633	000
633	003	Maint of Equipment Materials- Pumping	633	000
633	004	Transportation- Pumping Maintenance	633	000
		Operation Superv & Engineerng		
640	000	Supervisory Labor- Treatment Operations	640	000
640	001	Supervisory Labor- Treatment Operations	640	000
		Chemicals		
641	000	Chemicals	641	000

AWC OF NH ACCOUNT NUMBER		Account Description	NH PUC ACCOUNT NUMBER	
Main	Sub		Main	Sub
		Operation Labor & Expenses		
642	000	Labor- Treatment Operations	642	000
642	001	Labor- Treatment Operations	642	000
642	203	Water Quality Sample Collections	642	000
		Miscellaneous Expenses		
643	000	Miscellaneous Expenses -Treatment Opera	643	000
643	002	Outside Services- Treatment Operations	643	000
643	003	Materials- Treatment Operations	643	000
643	004	Transportation- Treatment Operation	643	000
643	007	Telecommunications- One Commun- Treatm	643	000
643	009	Telecommunications- Misc- Treatment Op	643	000
		<u>Rents</u>		
644	000	Rent Expense- Treatment Operation	644	000
		Maint of Structures & Improve		
651	000	Maintenance of Structures- Treatment	651	000
651	001	Maint of Structures Labor- Treatment	651	000
651	002	Maint of Structures O/S Services- Treat	651	000
651	003	Maint of Structures Materials- Treatmen	651	000
		Maint of Water Treat Equipment		
652	000	Maintenance of Equipment- Treatment	652	000
652	001	Maint of Equipment Labor- Treatment	652	000
652	002	Maint of Equipment O/S Services- Treatm	652	000
652	003	Maint of Equipment Materials- Treatment	652	000
652	004	Transporation- Treatment Maintenance	652	000
		Trans & Distrib Lines Expenses		
662	000	Lines Expense	662	000
662	001	T & D Lines Labor	662	000
662	002	T & D Lines Outside Services	662	000
662	003	T & D Lines Materials	662	000
		Meter Expenses		
663	000	Meter Expenses- T&D Operations	663	000
663	001	Meter Expenses Labor	663	000
663	002	Meter Expenses O/S Services	663	000

AWC OF NH ACCOUNT NUMBER		Account Description	NH PUC ACCOUN NUMBER	
Main	Sub		Main	Sub
663	003	Meter Expenses Materials	663	000
		Customer Installations Expense		
664	000	Customer Installations	664	000
664	001	Cust Installations Labor	664	000
		Miscellaneous Expenses		
665	000	Miscellaneous Expenses- T&D Operations	665	000
665	001	Labor- T&D Opeations	665	000
665	002	Outside Services- T&D Operations	665	000
665	003	Materials- T&D Operations	665	000
665	004	Transportation- T&D Operations	665	000
665	005	Telecommunications- Land Lines- T&D Op	665	000
665	007	Telecommunications- One Commun- T&D Op	665	000
665	800	Telecommunications- Wireless- T&D Opre	665	000
665	201	Misc. T&D Expense - Business Meals	665	000
		Rents		
666	000	Rent Expense- T&D Operations	666	000
		Maint of Structures & Improve		
671	000	Maintenance of Structures- T&D	671	000
671	001	Maint of Structures Labor- T&D	671	000
671	002	Maint of Structures O/S Services- T&D	671	000
671	003	Maint of Structures Materials- T&D	671	000
		Maint of Distrib Resv & Stndp		
672	000	Maintenance of Standpipes	672	000
672	001	Maint of Tanks Labor	672	000
672	002	Maint of Tanks O/S Services	672	000
672	003	Maint of Tank Materials	672	000
672	201	Tank Painting Amortization	672	000
		Maint of Trans & Distrib Mains		
673	000	Maintenance of Mains	673	000
673	001	Maint of Mains Labor	673	000
673	002	Maint of Mains O/S Services	673	000
673	003	Maint of Mains Materials	673	000
673	004	Transportation- T&D Maintenance	673	000

	OF NH IT NUMBER	Account Description	NH PUC A NUM	
Main	Sub		Main	Sub
		Maint of Services		
675	000	Maintenance of Services	675	000
675	001	Maint of Services Labor	675	000
675	002	Maint of Services O/S Services	675	000
675	003	Maint of Services Materials	675	000
		Maint of Meters		
676	000	Maintenance of Meters	676	000
676	001	Maint of Meters Labor	676	000
676	002	Maint of Meters O/S Services	676	000
676	003	Maint of Meters Materials	676	000
		Maint of Hydrants		
677	000	Maintenance of Hydrants	677	000
677	001	Maint of Hydrants Labor	677	000
677	002	Maint of Hydrants O/S Services	677	000
677	003	Maint of Hydrants Materials	677	000
		Maint of Miscellaneous Equipment		
678	000	Maintenance of Miscellaneous Plant- T&D	678	000
678	001	Maint of Valves Labor	678	000
678	002	Maint of Valves O/S Services	678	000
678	003	Maint of Valves Materials	678	000
		Supervision		
901	000	Customer Supervision Labor	901	000
901	001	Exempt Labor- Customer Service	901	000
901	004	Transportation- Customer Service	901	000
		Meter Reading Expenses		
902	000	Meter Reading Expenses	902	000
902	001	Meter Reading Labor	902	000
902	002	Meter Reading Outside Services	902	000
902	003	Meter Reading Materials	902	000
902	004	Transportation- Meter Reading	902	000
902	201	Proceeds from Sale of Meter Reads	902	000
		Customer Records & Coll. Exp		
903	000	Customer Records and Collections	903	000
903	201	Records & Collections - Postage	903	000

AWC OF NH ACCOUNT NUMBER		Account Description	NH PUC ACCOUNT NUMBER	
Main	Sub		Main	Sub
903	202	Bill Printing Services	903	000
903	203	Goodwill Credit	903	000
903	204	Leak Concessions	903	000
903	205	Reimbursable Outside Collections	903	000
903	206	Non-Reimbursable Agent Collections Fees	903	000
903	208	Customer Comm's-Reverse 911 Services	903	000
903	209	Bank Fees- FISC	903	000
		Bad Debit Expense		
904	000	Bad Debit Expense	904	000
		Misc Customer Accounts Expense		
905	000	Miscellaneous Customer Accounts Expenses	905	000
905	011	Allocation Customer Accounts Expenses	905	000
		Information Technology		
906	011	Allocated IT Expenses	906	000
		Admin & General Salaries		
920	000	Payroll Expense	920	000
920	001	Labor Transfer CATS- AWC of CT Empl's	920	000
920	003	Labor Transfer CATS- Non CT Empl's	920	000
920	004	G & A Labor	920	000
920	102	Bonus Expense	920	000
920	103	LTIP Expense	920	000
		Office Supplies & Other Exp		
921	000	Office Supplies and Materials	921	000
921	003	Office Supplies and Other Expenses	921	000
921	004	Transportation- G&A	921	000
921	005	Telecommunications- G&A	921	000
921	006	Telecommunications- Cell Phones- G&A	921	000
921	007	Telecommunications- One Commun- G&A	921	000
921	201	G&A Business Meals and Entertainment	921	000
921	202	Auto Mileage Reimbursement	921	000
921	203	Individual Dues and Memberships	921	000
921	204	Subscriptions and Publications	921	000
921	205	Postage Expenses	921	000
921	206	Electricity	921	000
921	207	Payroll Computer Expense	921	000

AWC	OF NH		NH PUC A	CCOUNT
ACCOUN	T NUMBER	Account Description	NUM	<u>BER</u>
	0.1			
Main	Sub		Main 921	Sub
921	208	Building Services	921 921	000
921	209	Office Supplies		000
921	500	Miscellaneous Inventory Adjustments	921	000
		Outside Services Employed		
923	000	Outside Services	923	000
923	002	Outside Services	923	000
923	011	Allocation from AWC CT	923	000
923	100	Corporate Allocation from Aquarion	923	000
923	201	Outside Services - Auditing	923	000
923	202	Outside Services - Legal	923	000
923	203	Outside Services - Pension	923	000
923	204	Bank Fees - BOA	923	000
923	205	Macquarie Asset Management	923	000
923	208	Other Outside Services and Consulting	923	000
923	210	Trustees Fees - Long-Term Debt	923	000
923	213	Outside Services- HR Consulting Fees	923	000
		Property Insurance		
924	001	Property Insurance	924	000
		Injuries & Damages		
925	001	Insurance Premiums- General Liability	925	000
925	003	Safety and Accident Prevention	925	000
925	004	D & O Liablility	925	000
925	005	General Liability Claims	925	000
925	006	Insurance Premiums- Auto Liability	925	000
925	007	Insurance Premiums- Excess Liablility	925	000
925	800	Insurance Premiums- Fiduciary	925	000
925	009	Insurance Premiums- Other Liability	925	000
925	010	Insurance Premiums- Admin	925	000
925	011	Workers Compensation Insurance	925	000
		Employee Pensions & Benefits		
926	000	Other Fringe Benefits	926	000
926	011	PR OH- Benefits	926	000
926	201	Benefits - Funded Pension Plan	926	000
926	202	Benefits - Thrift / 401(k) Plan	926	000
926	204	Benefits - FAS 106	926	000
926	206	Benefits- Medical Plan	926	000
		-		

AWC OF NH ACCOUNT NUMBER		Account Description	NH PUC ACCOUNT NUMBER	
Main	Sub		Main	Sub
926	207	Employee Contributions - Medical Plan	926	000
926	209	Benefits - Auto Allowance	926	000
926	212	Benefits - Life Insurance	926	000
926	213	Benefits - Long-Term Disability	926	000
926	214	Seminars & Conferences - Non-Labor	926	000
926	215	Benefits - Tuition Reimbursement	926	000
926	216	Compliance Training Costs - Non-Labor	926	000
926	217	Non-Compliance Training - Non-Labor	926	000
926	218	Benefits - Service Awards	926	000
926	219	Company Meetings - Nonpayroll	926	000
926	222	Medical Plan Opt Out Credits	926	000
926	500	PR Overhead- Capitalized Fringe Benefits	926	000
		Regulatory Commission Expenses		
928	000	Regulatory Expenses - Other	928	000
928	001	Annual Commission Assessment	928	000
		Miscellaneous General Expenses		
930	000	Misc. G&A Expenses - Other	930	000
930	201	Company Dues and Memberships	930	000
930	202	Industry Conferences	930	000
930	203	Travel Expenses	930	000
930	204	Advisory Boards	930	000
930	207	Customer Relations	930	000
930	211	Public Relations - Publications	930	000
930	218	Bank Reconciliation Expenses	930	000
930	220	Corporate Secretary Filing and Misc Fees	930	000
		Rents		
931	000	Rent Expense	931	000
931	201	Office Equipment Rental Expense	931	000
932	202	Maintenance of Office Equipment		

AWC of New Hampshire

Tot

AQUARION WATER COMPANY OF NEW HAMP	SHIRE
PUC 1604.01- Section 10	
• The utility's Securities and Exchange Commission 10K for	rms and 10Q
forms, for the most recent 2 years.	
Not Applicable	
Not Applicable.	

PUC 1604.01- Section 11

- Detailed list of all membership fees, dues, donations for the test year charged above the line showing the trade, technical and professional associations and organizations and amount
 - a) If the utility's annual gross revenue are less than \$100,000, all membership fees, dues and donations shall be reported;
 - b) If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all membership fees, dues and donations of \$1,000 and more shall be reported;
 - c) If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all membership fees, dues and donations of \$2,500 and more shall be reported;
 - d) If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all membership fees, dues and donations of \$5,000 and more shall be reported.

Attached.

AWC Of New Hampshire

<u>Dues & Subscriptions for the test year 01/01/2011 - 12/31/2011</u>

<u>Description</u>	<u>Amount</u>
New Hampshire Water Works Association	1,064.40
National Association of Water Companies	5,928.00
American Water Works Association	1,780.00
	8,772.40

PUC 1604.01- Section 12

• A list of any management audit and depreciation studies performed within the last 5 years, specifying whether same are in file with the commission.

Attached.

(The depreciation study was performed in August of 2008 by Jay W. Shutt, P.E. & Associates and was included in the last rate case Docket DW 08-098)

AQUARION WATER COMPANY OF NEW HAMPSHIRE REPORT ON DEPRECIATION RATES

AUGUST, 2008

JAY W. SHUTT, PE FLOYD BROWNE GROUP

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AQUARION WATER COMPANY OF NEW HAMPSHIRE

Report on Depreciation Rates

General

This report contains a description of the depreciation study of the property and plant of the Aquarion Water Company of New Hampshire as of March 31, 2008. The Aquarion Water Company of New Hampshire, an Aquarion subsidiary, is the public water supply company for approximately 8,770 customer accounts in Hampton, North Hampton and Rye.

The present depreciation rates were established in the Company's rate proceeding, DW 99-057, based upon a depreciation study applicable to utility plant at December 31, 1998. Table 5 -2 includes a tabulation of the present depreciation rates for each utility plant account.

This depreciation study includes an evaluation of historical service lives experienced by the Company for various types of plant property and equipment, a consideration of the cost of removal and salvage proceeds associated with property retirements, and the preparation of recommended depreciation rates for the various accounts.

Depreciation expenses are a regular and fundamental part of the cost of providing utility services. The annual depreciation expense charged against income over the service life of the property is a mechanism by which the capital investments in physical assets are recovered by water utilities. The depreciation rate also provides recognition of net salvage costs. These costs--salvage proceeds less the cost of retirement--are also

provided for in the annual depreciation expense rate.

In accordance with the policy of the New Hampshire Public Utility Commission, the recommended amortization of the variance between the book and accumulated depreciation and the calculated accrued depreciation is based on a ten-year amortization period for each property group. The calculated accrued depreciation represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. The calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to insure complete recovery of capital over the life of the property.

The Company is being subjected to a number of factors which have a direct bearing on depreciation rates and expense. Older pumps, motors, valves, instrumentation and other operating mechanisms are being replaced and modernized. Older style meters are being supplanted with newer and more efficient meters. Switchgear and instrumentation are being upgraded with computerized systems and hydrants and water mains are being replaced. Some of the water plant facilities may be physically sound but may need replacement for a variety of reasons such as requirements of the Safe Drinking Water Act. Thus, a variety of factors may influence the remaining life of a particular piece of equipment. The requirements for improvements in water quality, safety and reliability, including technical and economic obsolescence, all have an impact on the service lives and remaining lives of the Company's property.

The historical retirement experience of the Company has been used as a guide to

the average service life. Wherever possible a statistical analysis of the retirement history of the asset account was performed to provide an estimate of the average service live. For some accounts, insufficient retirement history data was available to support a statistical analysis because total retirements have been only a small portion of the plant in service. In such cases, the service lives proposed have been developed with reference to industry and regulatory authority standards.

Section 2 of the report discusses and defines basic depreciation terms and analysis procedures used for this Study. Section 3 details the service life studies that were used and the depreciation computation procedures. Section 4 provides a discussion of the specific factors which were taken into consideration in developing the depreciation rates for each asset account or subaccount. Section 5 contains a summary of the study results and proposed rates. The Appendix contains printouts of the various information and studies used as a guide in preparing the proposed rates.

SECTION 2 DEPRECIATION DEFINITIONS AND PROCEDURES

For water utility rate making purposes, the principal associated with the cost of capital expenditures which will provide service over a number of years is recovered as an annual charge termed depreciation expense. The annual expense is accumulated in a depreciation reserve. Upon retirement, the cost of the asset is charged to the depreciation reserve thus reducing the original cost and the amount of the reserve by an equal amount. The annual depreciation expense is modified according to whether or not it is expected that the retirement of the asset will result in a positive salvage amount, or if it will result in additional cost to be incurred to effect the retirement, or negative salvage.

Public water utility depreciation practices are typically based on group accounting methods. A single depreciation rate is applied to like items, either an entire account or by subaccount, rather than determining a separate rate for each individual asset. Average service lives, or average remaining lives, are determined for the group for depreciation purposes. The use of groups and averages means that some assets in the group will be retired before the average life and others after the average life.

Basis of Study

The purpose of the depreciation study was to determine the annual depreciation accrual rates applicable to the cost of utility plant in service at March 31, 2008, and to measure the adequacy of Accumulated Depreciation. For most accounts, the straight line whole life method using attained ages and estimated survivor curves was the basis for the calculation of annual and accrued depreciation. For some accounts, the annual and accrued depreciation amounts were based on the age of the property and the selected

amortization period.

Simulated Plant-Record Method

A common method of analysis of past service life history involves the use of the Simulated Plant-Record method (SPR). This method does not require detailed dated retirement information but instead uses gross additions by years, actual plant balances and a set of standard utility mortality curves. The gross addition and plant balance information is almost always available so that the SPR procedure can be used where detailed records are lacking, or where abstracting the detailed data is costly and time consuming.

There are two procedures that can be used under the SPR, one involving the simulated balances and the other the simulated retirements. The simulated retirement method is subject to considerable variations (annual retirements can vary substantially from year to year depending on the construction budget of the utility) and is not used extensively. In the simulated balances method, a mortality or retirement curve is applied to the gross additions to determine the simulated balances. The simulated balances are compared with the actual plant balances (usually for a span of 5, 10 or more years) using the least squares method of computation. Many curves and service lives are applied until the curve(s) with the best fit (smallest least squares total) is determined. As shown in Appendix A of the report, tables are produced which list the various curves ranked according to fit.

The tabulation also shows an Index of Variation which is a measure of how consistently the simulated balances match the actual balances. The following table shows the relative rating of the two indexes:

Index of Variation (IV)	Rating
<13	Excellent
13 to 20	Good
20 to 40	Fair
>40	Poor

Another qualitative measure of the Simulated Plant-Record analysis is the Retirements Experience Index (REI). The REI is the percent of the property retired from the oldest vintage in the test year by the end of the test year. A low REI indicates that the data may not contain enough history to uncover the life characteristics of the property being studied. The following ratings are suggested by depreciation experts:

REI	Rating
>75%	Excellent
50% to 75%	Good
33% to 50%	Fair
17% to 33%	Poor
0% to 17%	Valueless

Net Salvage

Net salvage is defined as the salvage, proceeds realized upon retirement, less any cost of removal incurred. For example, an automobile costing \$24,000 and traded in or sold for \$6,000 would have 25 percent net salvage factor (as there is no cost of removal). Similarly, a building costing \$250,000 and removed upon retirement at a cost of \$25,000 would have a negative 10 percent net salvage. The net salvage costs are related to the

original cost of the plant retired. The net salvage costs are present day costs while the original costs of property retired were frequently incurred 50 or more years ago, at much lower costs levels. For these reasons, it is not uncommon to have the cost of removal (primarily current labor costs) be a significant percentage of the cost of the plant retired. This information was used as a guide for the proposed service lives and remaining lives and net salvage factors.

Iowa Survivor Curves

The lowa Curves used extensively in the depreciation study practice were developed during the 1930's at lowa State University. The Curves are a family of retirement patterns and average service lives which collectively reflect the patterns of retirements for utility property.

There are three basic types of curves, R, L and S. The R family of curves designates patterns where the maximum rate of retirements occurs to the right or after the average service life. The S family denotes peak retirements at the average service life and the L set of curves reflect the peak retirements to the left or earlier than the average service life. There are several other types of curves which have been developed to reflect a single one time retirement of the property and the straight line or uniform rate of retirement over the service life history. The curves are designated within each of the three basic sets from zero to six. Where retirements occur at a fairly uniform rate over the service life, the zero curves such as L0 would be indicated. Where retirements occur at a rapid rate with very few retirements during the early and later years of service, the 6 type such as L6 curve would be indicated. Curves are normally designated by the curve type

and the years of service such as an R2-40 year curve.

Assuming an R1-40 year service life, the remaining life of the new property at the end of the year when it is installed would be 39.5 years (at December 31, property installed at a given year is considered to have an age of 0.5 years). At 10.5 years, there would be 92 percent of the original property surviving and a remaining life of 32.5 years. Thus, the total life at that point is 43 years for the surviving property (10.5 plus 32.5 years). At age 50.5, there will be 32.6 percent of the original property surviving and 10 years remaining life for a total of 60.5 years. The utility survivor curves are like human mortality curves. When born, infants may have an expected life of 72 years on the average. At age 60, the remaining expectancy may be 20 years for a total of 80 years. At age 80, the expectancy may be 6 years for a total of 86 years. The humans who live longer than the average offset infant mortality and deaths of people prior to the age 72.

The lowa Curves used in service life studies using both the retirement rate and simulated plant-record methods, are used to calculate depreciation reserves, and are used to estimate remaining service life. The availability of computers has greatly enhanced the use of the curves in such studies. The original tables developed at lowa State University in the 1930's required several man-years of mechanical calculator computations. Similar tables can be generated by modern computers in a few minutes or less.

SECTION 3 SERVICE LIFE STUDIES AND DEPRECIATION COMPUTATION PROCEDURES

Service Life Study Procedures

Several procedures were used to determine the service lives as the basis for computing the depreciation accrual rates in this study. The average service life was determined by individual account and was based primarily on three factors:

- The specific history of additions and plant balances over a select period of years for group properties was studied through the use of actuarial methodologies (simulated plant-record analysis).
- The depreciation rates used by other water utilities, various properties and the range of rates for several water utilities recommended by the NARUC were considered. The service lives presently used by the Company have also been considered.
- 3. Specific factors with respect to current and anticipated technological changes, obsolescence, physical condition and other elements unique to the property were evaluated. These included a review of present and prospective construction and replacement programs, consideration of terminal or replacement dates for certain types of property and the net salvage or cost of removal required to take equipment out of service.

Simulated Plant-Record Method

The Simulated Plant-Record Method was applied to accounts where there was adequate retirement experience. The Simulated Plant-Record software allows making a

variety of studies looking at the retirement experience covering different spans of years. Original cost, retirement, transfer and adjustment data used in the depreciation study were obtained from the Company's continuing property records. Data used in the study extended through March 31, 2008. As discussed earlier, standard utility retirement curves known as the lowa Curves were used for the study.

Tabulations of simulated plant balance studies are included in Appendix A.

Estimation of Net Salvage Percents

The estimates of net salvage were based primarily on judgment which considered a number of factors including a) data compiled for the years 1993 through 1998 and analyzed for a previous depreciation study in 1998, b) comparison of those findings to previous studies of other water companies, c) engineering and operational knowledge of retirement means and methods, and d) environmental regulatory requirements. Net salvage estimates are expressed as a percent of the original cost of plant retired. Recommended net salvage percentages for each plant account are included in Appendix B.

Depreciation Computation Procedure

Proposed depreciation rates were computed after weighing all the facts with respect to the remaining service life, average service life, age and lowa curves based on historical data, comparison of typical industry rates, determination of net salvage, physical and functional aspects of the property and all other factors, including future expectations, which might also have a bearing on the remaining life of the property.

Calculate Annual Depreciation Expense

Simulated Plant-Record studies and other service life analyses provide the

average years of service life and a representative retirement pattern by means of an Iowa Curve selection. The first step in calculating the annual depreciation expense was to apply a straight line whole life approach. That is, assuming a uniform straight line depreciation percentage over the estimated average service life. After the average service life is determined, the annual depreciation rate can be computed by the following equation:

100% / Average Service Life = Annual Accrual Rate (percent)

For example, assuming a 20 year average service life: 100% / 20 = 5%

This annual depreciation percentage was then applied to each vintage year plant balance and summed to arrive at a total for the plant account.

The Net Salvage Adjustment as then added to arrive at the Annual Depreciation for each plant account. This adjustment is calculated by multiplying the Net Salvage Factor expressed as a percent of the original cost times the plant account's calculated total annual depreciation amount.

The calculations of the annual depreciation expense by plant account are included in Appendix B.

Calculated Accrued Depreciation

The Calculated Accrued Depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio taken from the lowa Curve table to the surviving original cost of each vintage of each

account, based upon the attained age and the estimated survivor curve of each vintage.

The vintage year accrued depreciation was calculated as follows:

Vintage Year Accrued Depreciation = Ratio (based on vintage year percent of average age) x Vintage Year Surviving Balance

The vintage year accruals are added and a net salavage adjustment is added to arrive at the total calculated accrued depreciation for the plant account. The calculations of the accrued depreciation by plant account are included in Appendix B.

SECTION 4 WATER SYSTEM REMAINING LIFE AND NET SALVAGE FACTORS

General

The annual depreciation accrual and the calculated accrued depreciation have been analyzed for each account. An analysis of the retirement history of the major accounts was conducted where there was adequate retirement activity and information available. Since the mathematical analyses are based only on historical data, which is sometimes limited, the results of the retirement analysis are not necessarily considered to be definitive. Judgments were applied considering other factors, including the present lives and lives used for other water systems.

The determination of the proposed depreciation expense is shown in Table 5-1. The annual depreciation expense proposed for the water system is \$938,623 as shown in Table 5-1. This amount represents a composite annual accrual rate of 2.61 percent on the total plant investment of \$32,245,628 plus an additional amortization of \$97,396 to correct the \$973,963 reserve variance.

Following is a brief discussion of the recommended average service and and the net salvage factors for each account.

Source of Supply

Account 303 – Miscellaneous Intangible Plant

There has been limited activity in this account and it is of relatively small dollar value. A 30 year amortization period is proposed for this account.

Account 311 - Structures and Improvements

Data for all the various utility plant structures and improvement accounts (Accounts

311, 321, 331, and 341) were combined in order to accumulate adequate activity to support the use of statistical analysis. This was possible because the utility plant in these various accounts are very similar in age and general type of construction. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. The lowa curve of best fit for Structures and Improvements per the statistical analysis is an R5 - 38 year curve. Figure 1 suggests an average service life of 35 – 40 years. An R5-40 lowa Curve was selected to fall within the suggested range. Net salvage of minus 10 percent is proposed for the account to provide for the removal costs for concrete and other structures and to be consistent with prior practices.

Account 314 - Wells and Springs

There has been limited activity in this account. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Wells and Springs Plant is 25 – 35 years. An R3-30 lowa Curve was selected to fall within the suggested range. Net salvage of minus 10 percent is proposed for the account to provide for the removal costs for properly sealing the retired wells and to be consistent with prior practices.

Account 316 - Supply Mains

These lines convey the raw water from the raw water intake to the treatment facilities. The Simulated Plant-Record analysis did not produce meaningful results due to the limited activity in this account. Supply Mains are similar to transmission and

distribution mains so use of the R5-100 lowa Curve as indicated for transmission and distribution mains is proposed. A net salvage of minus 20 percent is proposed to also consistent with that proposed for transmission and distribution mains.

Account 317 - Other Water Source Plant

This account contains the costs of various master planning studies. Since such studies typically use a 20 year planning horizon we can expect their value and usefulness to diminish over that time period. Therefore, a 20 year amortization is proposed.

Pumping Plant

Account 321 - Structures and Improvements

Data for all the various utility plant structures and improvement accounts (Accounts 311, 321, 331, and 341) were combined in order to accumulate adequate activity to support the use of statistical analysis. This was possible because the utility plant in these various accounts are very similar in age and general type of construction. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. The lowa curve of best fit for Structures and Improvements per the statistical analysis is an R5 - 38 year curve. Figure 1 suggests an average service life of 35 – 40 years. An R5-40 lowa Curve was selected to fall within the suggested range. Net salvage of minus 10 percent is proposed for the account to provide for the removal costs for concrete and other structures and to be consistent with prior practices.

Account 325 - Electric Pumping Equipment

The Simulated Plant-Record analysis was inconclusive but seemed to indicate an average service life higher than the 20 year life suggested by FIGURE 1 of <u>Depreciation</u>

<u>Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979. The R1-35 lowa curve was selected for this account. A minus 20 percent net salvage factor is recommended for this account based on the complexity of removal of the various electrical apparatus, wiring, etc. which are associated with this type of equipment.

Account 326 – Diesel Pumping Equipment

The Simulated Plant-Record analysis was inconclusive. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Pumping Equipment is 20 - 25 years. Indications are, however, that the average life is somewhat longer at this utility. The R1-30 lowa curve was selected for this account. Net salvage of minus 10 percent is proposed for the account.

Account 328 - Other Pumping Equipment

The Simulated Plant-Record analysis was inconclusive. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Other Pumping Equipment is 25 years. The R1-25 lowa curve was selected for this account. Net salvage of minus 10 percent is proposed for the account.

Treatment Plant

Account 331 - Structures and Improvements

Data for all the various utility plant structures and improvement accounts (Accounts 311, 321, 331, and 341) were combined in order to accumulate adequate activity to support the use of statistical analysis. This was possible because the utility plant in these

various accounts are very similar in age and general type of construction. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. The lowa curve of best fit for Structures and Improvements per the statistical analysis is an R5 - 38 year curve. Figure 1 suggests an average service life of 35 – 40 years. An R5-40 lowa Curve was selected to fall within the suggested range. Net salvage of minus 10 percent is proposed for the account to provide for the removal costs for concrete and other structures and to be consistent with prior practices.

Account 332 - Water Treatment Equipment

The retirement analysis indicates an average age of about 30 years. The Retirement Experience Index (REI) is 100% which is excellent but the Index of Variation score is only in the fair range. Balancing this Index of Variation score is the consistency with which various Iowa Curves indicate an average service life in the 28 to 34 year range. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. Figure 1 suggests a range of 20 – 35 years as the average service life for water treatment equipment. The simulated plant record indicated 28 to 34 year average service life is therefore consistent. Such a range is also indicated because the typical design period used when engineers design water treatment plants is 20 years. The average service life is likely to be somewhat longer than 20 years because after the 20 year design period a WTP is typically upgraded or expanded rather than being completely replaced. In recognition of the above factors a 30 year life is proposed. The R5 - 30 year curve was selected to fall within the range. Net salvage of minus 10 percent is proposed for the

account.

<u>Transmission and Distribution Plant</u>

Account 341 - Structures and Improvements

Data for all the various utility plant structures and improvement accounts (Accounts 311, 321, 331, and 341) were combined in order to accumulate adequate activity to support the use of statistical analysis. This was possible because the utility plant in these various accounts are very similar in age and general type of construction. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. The lowa curve of best fit for Structures and Improvements per the statistical analysis is an R5 - 38 year curve. Figure 1 suggests an average service life of 35 – 40 years. An R5-40 lowa Curve was selected to fall within the suggested range. Net salvage of minus 10 percent is proposed for the account to provide for the removal costs for concrete and other structures and to be consistent with prior practices.

Account 342 - Distribution Reservoirs and Standpipes

The retirement analysis indicates the R5-61.4 lowa Curve is the curve of best fit. The Retirement Experience Index (REI) is 100% which is excellent and the Index of Variation score of 11 is also excellent. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. Figure 1 suggests a range of 30 – 60 years as the average service life. Since Aquarion has a good track record of maintaining their water tanks a 60 year average service life is considered reasonable for the account. Therefore,

an R5-60 lowa Curve was selected. The net salvage is proposed at minus 20 percent based upon the cost of retirement caused by requirements for lead paint abatement.

Account 343 - Transmission and Distribution Mains

The Simulated Plant-Record analysis was inconclusive, but suggested an average service life in the range of 100 years. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Transmission and Distribution Mains is 50 – 75 years. We will use an R3-100 curve. A net salvage factor of minus 20 percent is proposed because many transmission and distribution mains are installed under streets and roads and while the bulk of the length of pipe is abandoned in place it is still necessary to excavate in several locations to disconnect the retired main from the rest of the mains, fire hydrants, and service lines. The bulk of the retirement costs are due to the costs of compacted backfill and pavement repairs at the point of the excavations. Also, due to the relative long life of transmission and distribution mains the cost basis of the retired main is very low in comparison to the current cost basis for the required excavations and pavement repairs.

Account 345 - Services

The Simulated Plant-Balance analysis was inconclusive due to an extremely high index of variation, but did indicate a higher than typical average service life. FIGURE 1 of Depreciation Practices for Small Water Utilities, National Association of Regulatory Utility Commissioners, August 15, 1979 was also referenced for guidance. Figure 1 suggests a range of 30 – 50 years as the average service life. An R3-65 lowa Curve is proposed for this account to be consistent with prior practice and to recognize the indications of a fairly

long average service life. A net salvage factor of minus 20 percent is proposed because of the excavation, backfill and pavement repair costs typically associated with a service retirement as discussed under transmission and distribution mains.

Accounts 346 and 347 – Meters and Meter Installations

Company records provided for this study were not segregated between Accounts 346 and 347, therefore, the two accounts were treated as one for the purposes of this analysis. The Company has adopted a policy of replacing all 5/8-inch, 3/4-inch, 1-inch and 2-inch meters every 10 years. The analysis of data shows an indicated composite average service life between 24 and 30 years. This is longer than the 10 year replacement policy might seem to indicate, but since this account also includes the larger, more expensive meters that are tested and repaired in place rather than being retired after 10 years, and since it also includes meter installations that are not replaced every 10 years it seems appropriate. An R1-25 year lowa Curve is proposed for use with both Account 346 and 347. Retired meters are sold for scrap metal and consequently there is a positive salvage value. Since the accounts were jointly analyzed, a net salvage factor of 5% is proposed to be applied to both Accounts 346 and 347 even though there is not likely to be a positive salvage value for meter installations.

Account 348 - Hydrants

The simulated plant record analysis indicated a range of 46 to 65 years with the curve of best fit being an S3-49 curve. The Index of Variation was consistent across various Iowa Curves in the fair range. An S3-50 Iowa curve is proposed. A minus 20 percent net salvage factor is proposed for the account since excavation and pavement repair is often required at current cost levels versus the lower cost basis of the original

asset given its relatively long life.

Account 349 - Other Transmission and Distribution Plant

This account contains the costs of various master planning studies. Since such studies typically use a 20 year planning horizon we can expect their value and usefulness to diminish over that time period. Therefore, a 20 year amortization is proposed.

General Plant

Account 390 - Structures and Improvements

There has not been adequate activity in this account to support the use of statistical analysis. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for General Plant Structures and Improvements is 35 – 40 years. An R1-35 lowa Curve was selected to fall within the suggested range and to be consistent with the prior practices. A minus 10 percent net salvage is proposed for this account.

Account 391 - Office Furniture and Equipment

The Simulated Plant Record Analysis showed a consistent estimated average service life of 13 years although the Index of Variation was very high. Therefore, caution is indicated. However, due to the extreme consistency of results pointing to a 13 year average service life it is proposed to be accepted. An R1-13 lowa Curve is proposed for this account.

Account 391H/S – Computer Hardware & Software

Retirements of computer hardware and software are mostly driven by rapid technology change which enables providing the company and its customers with more

and better information in a more timely fashion. As a part of this study data were collected on public utility commission approved computer hardware and software average service lives from five other states (Connecticut, Kentucky, Ohio, Tennessee, Pennsylvania, and Virginia). The approved hardware average service lives from this sample ranged from 4 to 8 years. The norm for non-regulated companies is to depreciate computer hardware and software using a 5 year average service life in accordance with Internal Revenue Service guidelines. A 5 year average service life for computer hardware and software is proposed. Zero net salvage is recommended since retired computers are of little value and there is no significant cost of retirement.

Account 392 - Transportation Equipment

An lowa S6-8 curve is indicated as the curve of best fit by a Simulated Plant-Record analysis. Most other competing curves also indicate an 8 year average service life. Again there is a high Index of Variation, but consistency of results. An 8 year life seems reasonable given the mixture of vehicle types included in this account and the Company's vehicle replacement policies. An S6-8 lowa Curve is proposed for this account. A 10 percent net salvage is recommended for the account to reflect vehicle trade-in values.

Account 393 - Stores Equipment

There has not been adequate activity in this account to support the use of statistical analysis. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Stores Equipment is 20 years. A 20 year straight line amortization was selected to fall within the suggested range and to be

consistent with the prior practices.

Account 394 - Tools, Shop and Garage Equipment

There has not been adequate activity in this account to support the use of statistical analysis. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Tools, Shop & Garage Equipment is 20 years. A 20 year straight line amortization was selected to fall within the suggested range and to be consistent with the prior practices.

Account 395 - Laboratory Equipment

The Simulated Plant-Record analysis was inconclusive. FIGURE 1 of <u>Depreciation Practices for Small Water Utilities</u>, National Association of Regulatory Utility Commissioners, August 15, 1979 was referenced for guidance. The suggested average service life for Laboratory Equipment is 15 – 20 years. A 15 year straight line amortization was selected to fall within the suggested range and to be consistent with the prior practices.

Account 396 - Power Operated Equipment

Although the Simulated Plant-Record analysis results had poor index of variation scores, they consistently indicated an average service live in the 12 to 14 year range. Based upon that consistency an R3-15 lowa Curve is proposed for this account.

Account 397 - Communication Equipment

The Simulated Plant-Record analysis was inconclusive. FIGURE 1 of <u>Depreciation</u>

<u>Practices for Small Water Utilities</u>, National Association of Regulatory Utility

Commissioners, August 15, 1979 was referenced for guidance. The suggested average

service life for Communication Equipment is 10 years. A 10 year straight line amortization was selected to fall within the suggested range and to be consistent with the prior practices.

Account 398 - Miscellaneous Equipment

The Simulated Plant-Record analysis was inconclusive. A 10 year straight line amortization was selected to be consistent with the prior practices.

SECTION 5

SUMMARY AND RECOMMENDATIONS

The goal of a depreciation study is to determine the annual depreciation expense that must be recognized in order to allow the utility to recover its original investment in a plant asset and any cost of retirement of that asset over the life of the asset. The process is fairly straightforward but it does involve a large amount of data and number crunching.

Fundamentally the process is to analyze the past history of a utility's plant additions and retirements to discern a pattern that can be used to predict the average life span that can be expected and the pattern of retirements as the assets reach the end of their used and useful lives.

The type of analysis that is typically used for water utilities is a curve fitting process. Back in the 1930s a series of life curves were developed by researchers at lowa State. These curves predict what percentage of an asset will be retired in a given year of age. The process is to compare the actual past history of retirements to those predicted by the various lowa Curves. This is an iterative process facilitated by computer whereby the retirement pattern of each lowa Curve for every possible average service life is compared to the actual addition and retirement history of a given plant account or sub account. The validity of the lowa Curve and average service life prediction is tested in essentially two mathematical ways and by engineering judgment. The mathematical tests include a measure of the closeness of the actual annual data points to the standardized curve. This is measured by a statistical test called the sum of the squared differences which can also be reduced to an index called the Index of

Variation.

The second mathematical test is called the Retirement Experience Index. This is a measure of the percent of the predicted total life cycle represented by the actual plant account data. The less of the predicted total life cycle covered by the actual plant account data, the less likely that the true pattern has emerged and been detected.

The final test is one of engineering judgment. Given the nature of the plant in question, what type of retirement pattern makes sense? Some things tend to have relatively high failure rates early on – like computer hard drives – then settle down to a more gradual retirement rate. Other assets tend to have few retirements until well into their life expectancy – like water mains. In other words the blind mathematical analysis must be seasoned with a good dose of engineering knowledge and experience.

Once the most appropriate lowa Curve and average service life is determined and net salvage value is estimated, the next step is to calculate the annual depreciation accrual and calculated accrued depreciation of the assets in a plant account. This is done by applying the expected life ratios from the selected lowa Curve and average service life to plant balance and attained ages by vintage years and summing them to arrive at a total.

That last statement introduced one other element of the process and that is the salvage value or retirement cost that is either recovered or incurred at the time an asset is retired from service. If the utility can sell the retired asset it can recover part of its original investment – that is called salvage value. It is not necessary or appropriate to accrue depreciation expenses to cover that portion of the original cost. On the other hand, if additional costs are incurred at the time of retirement, public utility accounting

procedure is to recover that cost over the life of the asset so that those customers who have benefited from the asset pay the cost rather than future customers who will not benefit from the asset. Since the utility plant asset accounting process is based upon the original cost of the asset, the retirement costs or salvage values is expressed in terms of a percentage of the original cost. This can sometimes be confusing because, due to inflation, what appears to be a relatively small dollar amount in today's dollars can represent a significant percentage of the original cost – especially for long lived water utility assets.

The final step is to compare the calculated accrued depreciation to the book depreciation reserve of the account to determine the reserve variance that must be corrected. In accordance with the past policy of the New Hampshire Public Utility Commission, the variance between the book accumulated depreciation and the calculated accrued depreciation is proposed to be amortized over ten years for each plan account.

Revisions are proposed for the depreciation, service lives and net salvage factors for the Company. A schedule of depreciation rates is developed and shown in Table 5-1. The proposed annual depreciation expense, based on plant as of March 31, 2008, is \$938,623 with a composite rate of 2.61 percent of the total utility plant investment plus an additional 0.30 percent to amortize the Reserve Variance.

A comparison of the depreciation expense using the present and proposed rates is shown in Table 5-2.

The proposed rates are recommended as reasonable and necessary for the

Company to recover the costs associated with the investment in water system plant through depreciation expense.

APPENDIX A SIMULATED PLANT RECORD ANALYSIS

SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-26-08

UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE ACCOUNT - 311/321/331/341 STRUCTURES & IMPROVEMENTS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1900 LATEST ADDITION = 2007 EARLIEST BALANCE = 1938 LATEST BALANCE = 2008

EARLIEST RETIREMENT = 1938 LATEST RETIREMENT = 2006 INPUT = ADD & RET

ANALYS	SIS BAND = 19	38 THRU 2008		INCREM	MENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S4 S5 S6	38.2 YRS. 38.1 YRS. 37.9 YRS.	0.2449E+10 0.2357E+10 0.2399E+10	14 14 14	71 71 71	100.00 100.00 100.00	
L4 L5	39.5 YRS. 38.5 YRS.	0.2526E+10 0.2406E+10	15 14	66 71	100.00	
R4 R5	39.3 YRS. 38.0 YRS.	0.2322E+10 0.2282E+10	14 14	71 71	100.00	
01 02 03 04	157.8 YRS. 178.0 YRS. 261.9 YRS. 353.8 YRS.	0.5839E+10 0.5838E+10 0.5860E+10 0.5870E+10	22 22 23 23	45 45 43 43	34.38 34.28 32.55 31.94	

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Jun-26-08
 XXXXXXXXXXXXXX.
                                            (X) CURVE OVERLAP
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          Х.
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SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT - 332 WATER TREATMENT PLANT WATER TREATMENT EQUIPMENT

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1935 LATEST ADDITION = 2007 EARLIEST BALANCE = 1969 LATEST BALANCE = 2008

EARLIEST RETIREMENT = 1969 LATEST RETIREMENT = 2008 INPUT = ADD & RET

ANALYS	SIS BAND = 19	69 THRU 2008	INCREMENT = 1			
DISP	MEAN	SSD	IV	CI	REI	
S5 S6 SQ	29.7 YRS. 28.7 YRS. 31.3 YRS.	0.2516E+09 0.2090E+09 0.3193E+09	25 23 29	40 43 34	100.00 100.00 100.00	
L4 L5	33.3 YRS. 30.7 YRS.	0.3698E+09 0.2917E+09	31 27	32 37	100.00	
R4 R5	33.6 YRS. 30.1 YRS.	0.3900E+09 0.2794E+09	32 27	31 37	100.00	
01 02 03 04	139.0 YRS. 156.7 YRS. 230.6 YRS. 311.5 YRS.	0.3596E+09 0.3597E+09 0.3592E+09 0.3589E+09	31 31 31 31	32 32 32 32	26.44 26.37 25.52 25.26	

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Jun-25-08
 XXXXXXXXXXXXXXXXXXX...
                                             (X) CURVE OVERLAP
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                 XXX \cdot \cdot
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SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT - 342 T & D PLANT DISTRIBUTION RESERVOIRS & STANDPIPES

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1900 LATEST ADDITION = 2008

EARLIEST BALANCE = 1937 LATEST BALANCE = 2008 EARLIEST RETIREMENT = 1937 LATEST RETIREMENT = 2000 INPUT = ADD & RET

ANALYS	SIS BAND = 19	37 THRU 2008	INCREMENT = 1			
DISP	MEAN	SSD	IV	CI	REI	
S5	60.7 YRS.	0.2615E+10	12	83	100.00	
S6	59.2 YRS.	0.2380E+10	11	90	100.00	
SQ	64.5 YRS.	0.4168E+10	15	66	100.00	
L4	66.5 YRS.	0.2863E+10	12	83	99.11	
L5	62.6 YRS.	0.2656E+10	12	83	99.99	
R4 R5	67.3 YRS. 61.4 YRS.	0.3064E+10 0.2453E+10	13 11	76 90	100.00	
01	470.7 YRS.	0.3385E+10	13	76	11.52	
02	525.6 YRS.	0.3385E+10	13	76	11.60	
03	781.0 YRS.	0.3384E+10	13	76	11.40	
04	***** YRS.	0.3383E+10	13	76	11.42	

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Jun-25-08
 XXXXXXXXXXXXXXXXXXXXX...
                                              (X) CURVE OVERLAP
95!
                  XXX \cdot \cdot
                                              (·) S6 59.2
90!
                                              (+) L5 62.6
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                                              (*) R5 61.4
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SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT - 346 & 347 T & D PLANT METERS & METER INSTALLATIONS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1900 LATEST ADDITION = 2007

EARLIEST BALANCE = 1913 LATEST BALANCE = 2008
EARLIEST RETIREMENT = 1913 LATEST RETIREMENT = 2007 INPUT = ADD & RET

ANALYSI	IS BAND = 19	13 THRU 2008		INCREM	IENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S0 S0.5	25.4 YRS. 24.4 YRS.	0.4528E+11 0.5148E+11	113 120	8	100.00	
L0 L0.5	29.6 YRS. 27.6 YRS.	0.3711E+11 0.4151E+11	102 108	9	100.00	
R1 R1.5	25.8 YRS. 24.2 YRS.	0.4282E+11 0.4972E+11	110 118	9 8	100.00	
01 02 03 04	29.7 YRS. 32.5 YRS. 42.2 YRS. 54.3 YRS.	0.3087E+11 0.3255E+11 0.3115E+11 0.3048E+11	93 96 93 92	10 10 10 10	100.00 100.00 91.30 82.81	

```
Jun-25-08
 XXX.
                                                       (X) CURVE OVERLAP
95! *XXX..
                                                       (·) S0 25.4
                                                       (+) LO 29.6
90! XXXX
                                                       (*) R1 25.8
85!
         +XXX
80!
           ++XX*
75!
             ++XX*
70!
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65!
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60!
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```

SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

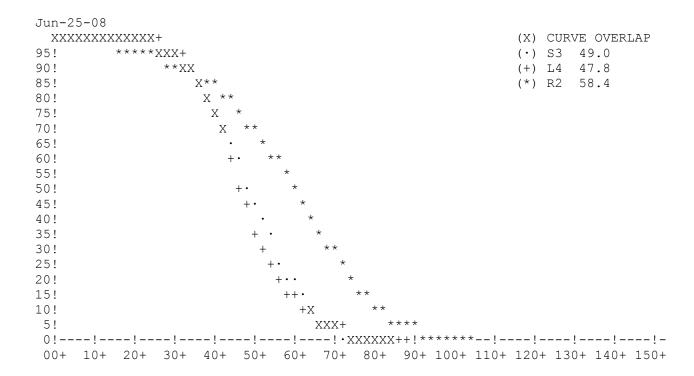
UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE ACCOUNT - 348 TRANSMISSION & DISTRIBUTION PLANT HYDRANTS

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1900 LATEST ADDITION = 2007 EARLIEST BALANCE = 1914 LATEST BALANCE = 2008

EARLIEST RETIREMENT = 1914 LATEST RETIREMENT = 2007 INPUT = ADD & RET

ANALYS	SIS BAND = 19	14 THRU 2008		INCRE	MENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S2.5 S3	50.9 YRS. 49.0 YRS.	0.1076E+10 0.1040E+10	23 23	43 43	100.00	
L4 L5	47.8 YRS. 45.7 YRS.	0.1073E+10 0.1126E+10	23 24	43 41	100.00	
R2 R2.5 R3	64.8 YRS. 58.4 YRS. 53.2 YRS.	0.1076E+10 0.1017E+10 0.1023E+10	23 22 22	43 45 45	98.75 100.00 100.00	
01 02 03 04	142.7 YRS. 159.3 YRS. 234.4 YRS. 316.7 YRS.	0.1022E+10 0.1023E+10 0.1020E+10 0.1019E+10	22 22 22 22	45 45 45 45	38.02 38.30 35.95 35.11	



SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

SURFACE TRANSPORTATION BOARD Jul-21-08

CARRIERS

402 AQUARION WATER COMPANY OF NEW HAMPSHIRE

ACCOUNT

42 GENERAL PLANT COMPUTER HARDWARE

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION	= 1950	LATEST ADDITION	= 2003	
EARLIEST BALANCE	= 1965	LATEST BALANCE	= 2003	
EARLIEST RETIREMENT	= 1965	LATEST RETIREMENT	= 1998	INPUT = ADD & RET

ANALYSI	S BAND = 19	65 THRU 2003		INCREM	ENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S0.5	13.3 YRS.	0.2406E+10	186	5	100.00	
S1	13.1 YRS.	0.2401E+10	186	5	100.00	
S1.5	13.0 YRS.	0.2468E+10	188	5	100.00	
L1.5	13.8 YRS.	0.2222E+10	179	5	100.00	
L2	13.5 YRS.	0.2208E+10	178	5	100.00	
L2.5	13.2 YRS.	0.2273E+10	181	5	100.00	
R1	13.4 YRS.	0.2678E+10	196	5	100.00	
R1.5	13.1 YRS.	0.2631E+10	194	5	100.00	
R2	12.8 YRS.	0.2647E+10	195	5	100.00	
01	14.9 YRS.	0.2863E+10	203	4	100.00	
02	16.3 YRS.	0.2794E+10	200	5	100.00	
03	21.2 YRS.	0.2848E+10	202	4	90.92	
04	26.7 YRS.	0.2921E+10	205	4	82.86	

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Jul-21-08
X X X X
                                          (X) CURVE OVERLAP
95! * * X X
                                          (·) S1 13.1
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                                          (+) L2 13.5
         * X
                                          (*) R1 13.1
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SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE ACCOUNT - 392 GENERAL PLANT TRANSPORTATION EQUIPMENT

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1931 LATEST ADDITION = 2007 EARLIEST BALANCE = 1933 LATEST BALANCE = 2008

ANALYSI	IS BAND = 19	33 THRU 2008		INCRE	MENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S5	8.6 YRS.	0.1028E+11	354	2	100.00	
S6	8.5 YRS.	0.1016E+11	352	2	100.00	
SQ	8.4 YRS.	0.1111E+11	368	2	100.00	
L4	8.6 YRS.	0.1168E+11	377	2	100.00	
L5	8.6 YRS.	0.1068E+11	361	2	100.00	
R4	8.5 YRS.	0.1101E+11	366	2	100.00	
R5	8.5 YRS.	0.1027E+11	354	2	100.00	
01	9.3 YRS.	0.2960E+11	601	1	100.00	
02	10.4 YRS.	0.3277E+11	632	1	100.00	
03	13.0 YRS.	0.3971E+11	696	1	100.00	
04	15.2 YRS.	0.4364E+11	730	1	100.00	
	10.2 110.	0.400111	750		100.00	

```
Jun-25-08
\mathbf{x} \mathbf{x} \mathbf{x} \mathbf{x} \mathbf{x} \mathbf{x} \mathbf{x} .
                                                 (X) CURVE OVERLAP
          х .
95!
                                                 (·) S6 8.5
90!
                                                 (+) L5 8.6
                                                 (*) R5 8.5
85!
80!
                 Х
75!
70!
65!
60!
55!
50!
                    Χ
45!
40!
35!
30!
25!
20!
                      X
15!
10!
5!
```

SIMULATED PLANT RECORD ANALYSIS SIMULATED BALANCE METHOD

FLOYD BROWNE GROUP
Jun-25-08

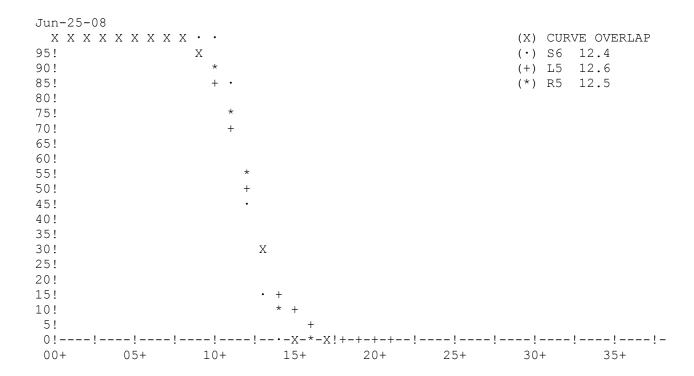
UTILITY - 402 AQUARION WATER COMPANY OF NEW HAMPSHIRE ACCOUNT - 396 GENERAL PLANT POWER OPERATED EQUIPMENT

ACCOUNT CONTROL INFORMATION

EARLIEST ADDITION = 1900 LATEST ADDITION = 2007

EARLIEST BALANCE = 1919 LATEST BALANCE = 2008 EARLIEST RETIREMENT = 1919 LATEST RETIREMENT = 1986 INPUT = ADD & RET

ANALYS	IS BAND = 19	19 THRU 2008		INCREM	MENT = 1	
DISP	MEAN	SSD	IV	CI	REI	
S5 S6 SQ	12.6 YRS. 12.4 YRS. 13.4 YRS.	0.1388E+10 0.1384E+10 0.1449E+10	235 234 240	4 4 4	100.00 100.00 100.00	
L4 L5	12.6 YRS. 12.6 YRS.	0.1439E+10 0.1396E+10	239 236	4 4	100.00	
R4 R5	12.7 YRS. 12.5 YRS.	0.1469E+10 0.1393E+10	242 235	4 4	100.00	
01 02 03 04	17.5 YRS. 19.1 YRS. 23.5 YRS. 28.5 YRS.	0.4314E+10 0.4275E+10 0.4903E+10 0.5377E+10	414 412 442 463	2 2 2 2	100.00 100.00 100.00 96.24	



APPENDIX B CALCULATED ANNUAL AND ACCRUED DEPRECITATION

Account Number: Misc. Intangible Plant

303 SQ 30 0% lowa Curve Type: Avg. Service Life: Net Salvage Percent:

Years

								Percent of	Annual De	preciation	Accrued Dep	oreciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
2003	-	20,613			20,613	20,613	5.5	18.33	3.33%	687	0.1750	3607
2004	20,613	114			20,727	114	4.5	15.00	3.33%	4	0.1450	17
2005	20,727				20,727	-	3.5	11.67	3.33%	-	0.1050	0
2006	20,727				20,727	-	2.5	8.33	3.33%	-	0.0750	0
2007	20,727				20,727	-	1.5	5.00	3.33%	-	0.0450	0
2008	20,727				20,727	-	0.5	1.67	3.33%	-	0.0050	0
		20,727	-		124,248	20,727				691		3,624

Net Salavage Adjustment: Annual Depreciation: 691

Accrued Depreciation: 3,624

Composit 3.33%

SOURCE OF SUPPLY STRUCTURES & IMPROVEMENTS **Account Number:** 311

lowa Curve Type: Avg. Service Life: Net Salvage Percent: R5 40 Years

-10%

								Percent of	Annual De	epreciation	Accrued Dep	oreciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
2001	-	6,370			6,370	6,370	7.5	18.75	2.50%	159	0.1800	1147
2002	6,370	3,102			9,472	3,102	6.5	16.25	2.50%	78	0.1600	496
2003	9,472	514,326			523,798	514,326	5.5	13.75	2.50%	12,858	0.1300	66862
2004	523,798	21,812			545,610	21,812	4.5	11.25	2.50%	545	0.1100	2399
2005	545,610	53,933			599,543	53,933	3.5	8.75	2.50%	1,348	0.0800	4315
2006	599,543	11,920	(23,860)		587,603	(11,940)	2.5	6.25	2.50%	(298)	0.0600	-716
2007	587,603	23,856			611,459	23,856	1.5	3.75	2.50%	596	0.0300	716
2008	611,459				611,459	-	0.5	1.25	2.50%	-	0.0100	0
		635,319	(23,860)		3,495,313	611,459				15,286		75,219

Net Salavage Adjustment: 1,529 Annual Depreciation: 16,815 7,522

82,740 **Accrued Depreciation:**

Composite Annual Accrual Rate, Percent: 2.75%

Account Number: 314
Iowa Curve Type: R3
Avg. Service Life: 30

Net Salvage Percent:

SOURCE OF SUPPLY WELLS & SPRINGS

Years

-10%

Beg Bal <u>Add</u> Ret Adj/Trans **End Bal** Net Change <u>Age</u> Avg. Age Rate Amount Ratio Amt. 1915 9,179 9,179 9,179 93.5 311.67 3.33% 306 1.0000 9179 1916 9,179 9,179 92.5 308.33 3.33% 1.0000 0 1917 9,179 9,179 305.00 3.33% 1.0000 91.5 0 9,179 9,179 90.5 3.33% 1918 301.67 1.0000 1919 9,179 9,179 89.5 298.33 3.33% 1.0000 0 1920 9,179 9,179 88.5 295.00 3.33% 1.0000 0 1921 9,179 9,179 291.67 3.33% 1.0000 87.5 0 3.33% 1922 9,179 9,179 86.5 288.33 1.0000 0 1923 9,179 9,179 285.00 3.33% 1.0000 85.5 0 9,179 9,179 3.33% 1924 84.5 281.67 1.0000 0 9,179 1925 9,179 278.33 3.33% 83.5 1.0000 0 1926 9,179 9,179 82.5 275.00 3.33% 1.0000 0 9,179 3.33% 1927 9,179 81.5 271.67 1.0000 0 1928 9,179 9,179 80.5 268.33 3.33% 1.0000 0 1929 9,179 9,179 79.5 265.00 3.33% 1.0000 0 1930 9,179 9,179 78.5 261.67 3.33% 1.0000 0 1931 9,179 258.33 3.33% 9,179 77.5 1.0000 0 1932 9,179 9,179 76.5 255.00 3.33% 1.0000 0 1933 9,179 9,179 75.5 251.67 3.33% 1.0000 0 1934 9,179 9,179 74.5 248.33 3.33% 1.0000 0 1935 9,179 3.33% 0 9,179 73.5 245.00 1.0000 3.33% 1936 9,179 9,179 241.67 0 72.5 1.0000 9,179 3.33% 0 1937 9,179 71.5 238.33 1.0000 1938 9,179 9,179 70.5 235.00 3.33% 0 1.0000 1939 9,179 (3,321)31,229 22,050 3.33% 22050 25,371 69.5 231.67 735 1.0000 38,009 3.33% 1940 31,229 6,781 6,781 68.5 228.33 226 1.0000 6781 38,009 1941 38,009 67.5 225.00 3.33% 1.0000 0 1942 38,009 38,009 66.5 221.67 3.33% 1.0000 1943 38,009 38,009 65.5 218.33 3.33% 1.0000 1944 38,009 38,009 215.00 3.33% 64.5 1.0000 1945 38,009 38,009 63.5 211.67 3.33% 1.0000 0 1946 38,009 38,009 62.5 208.33 3.33% 1.0000 0 1947 38,009 38,009 61.5 205.00 3.33% 0 1.0000 1948 38,009 38,009 201.67 3.33% 0 60.5 1.0000 1949 38,009 38,009 59.5 198.33 3.33% 1.0000 0 8,512 8,512 3.33% 8512 1950 38,009 46,521 58.5 195.00 284 1.0000 288 288 1951 46,521 46,809 288 57.5 191.67 3.33% 10 1.0000 46,809 3.33% 1952 46,809 56.5 188.33 1.0000 0 1953 46,809 46,809 55.5 185.00 3.33% 1.0000 0 1954 46,809 46,809 54.5 181.67 3.33% 1.0000 0 1955 46,809 46,809 53.5 178.33 3.33% 1.0000 0 1956 46,809 112 46,921 112 52.5 175.00 3.33% 1.0000 112 1957 46,921 (3,793)43,127 (3,793)51.5 171.67 3.33% (126)1.0000 -3793 1958 43,127 9,031 (3,307)48,852 50.5 168.33 3.33% 5696 5,724 191 0.9950 48,852 48,852 1959 49.5 165.00 3.33% 0.9895 0 161.67 1960 48,852 48,852 48.5 3.33% 0.9875 0 1961 48,852 165 49,017 165 47.5 158.33 3.33% 6 0.9875 163 49,017 49,017 3.33% 1962 46.5 155.00 0.9689 0 3.33% 1963 49,017 49,017 45.5 0.9556 151.67 49,017 79,460 3.33% 28891 1964 30,444 30,444 44.5 148.33 1,015 0.9490 79,460 79,460 43.5 3.33% 1965 145.00 0.9439 0 79,460 42.5 3.33% 1966 79,460 141.67 0.9310 0 1967 79,460 29,203 108,663 29,203 41.5 138.33 3.33% 973 0.9233 26963 1968 108,663 108,663 40.5 135.00 3.33% 0.9156 1969 108,663 (23,654)85,009 (23,654)39.5 131.67 3.33% (788)0.9052 -21412 1970 85,009 128.33 3.33% 85,009 38.5 0.8972 1971 85,009 11,008 11,008 125.00 3.33% 367 9817 96,016 37.5 0.8918 1972 96,016 308 96,325 308 36.5 121.67 3.33% 10 0.8775 270 1973 96,325 2,119 98,444 2,119 35.5 118.33 3.33% 71 0.8682 1840 1974 98,444 98,444 34.5 115.00 3.33% 0.8550 0 1975 3.33% 98,444 98,444 111.67 0.8443 1976 0 98,444 98,444 32.5 108.33 3.33% 0.8328 1977 98,444 98,444 105.00 3.33% 31.5 0.8247 0 1,070 1978 98,444 32,088 130,532 32,088 3.33% 0.8029 30.5 101.67 25763 130,532 1979 130,532 29.5 98.33 3.33% 0.7887 0 1980 130,532 61,993 192,525 61,993 28.5 95.00 3.33% 2,066 0.7736 47958 1981 192,525 192,525 3.33% 27.5 91.67 0.7521 0 1982 192,525 192,525 26.5 88.33 3.33% 0.7351 1983 192,525 42,391 234,916 42,391 25.5 85.00 3.33% 1,413 0.7172 30403 1984 234,916 234,916 24.5 81.67 3.33% 0.6923 0 1985 234,916 234,916 3.33% 23.5 78.33 0.6727 0 1986 234,916 1,428 236,344 3.33% 1,428 22.5 75.00 48 0.6525 932 1987 236,344 120,516 (200)356,660 120,316 21.5 71.67 3.33% 4,011 0.6245 75137 1988 356,660 356,660 20.5 68.33 3.33% 0.6029 0 1989 356,660 (1,000)470,820 114,160 3.33% 3,805 66293 115,160 19.5 65.00 0.5807 1990 470,820 470,820 3.33% 18.5 61.67 0.5579 0 1991 470,820 470,820 3.33% 0 17.5 58.33 0.5268 1992 470,820 470,820 55.00 3.33% 0 16.5 0.5029 -18032 1993 470,820 (38,333)432,487 (38, 333)15.5 3.33% (1,278)51.67 0.4704 1994 432,487 432,487 3.33% 14.5 48.33 0.4454 0 1995 432,487 (314)432,173 (314)13.5 45.00 3.33% (10)0.4200 -132 1996 432,173 432,173 12.5 41.67 3.33% 0.3855 1997 432,173 956,093 1,388,266 956,093 38.33 3.33% 31,870 0.3591 343333 11.5 1998 1,388,266 431,708 1,819,974 431,708 10.5 35.00 3.33% 14,390 0.3324 143500 198,043 3.33% 6,601 1999 1,819,974 2,018,017 198,043 9.5 31.67 0.2962 58660 2000 2,018,017 867 134,745 2,153,629 135,612 8.5 28.33 3.33% 4,520 0.2687 36439 2001 2,153,629 41,032 2,194,661 41,032 7.5 25.00 3.33% 1,368 0.2408 9881 2002 2,194,661 3.33% 0.2033 2,194,661 6.5 21.67 0 2003 2,194,661 155,804 3.33% 5,193 27235 2,350,465 155,804 5.5 18.33 0.1748 2004 2,350,465 (9,000)4.5 15.00 3.33% (105)-462 5,837 2,347,302 (3,163)0.1461 2005 2,347,302 3,390 2,350,692 3,390 3.5 11.67 3.33% 113 0.1075 364 2006 2,350,692 2,782 (15,424)(12,642)2.5 3.33% (421)0.0784 -991 2,338,050 8.33 2007 2,338,050 83,052 2,421,102 83,052 1.5 5.00 3.33% 2,768 0.0491 4078 2008 353,930 0.5 3.33% 3469 2,421,102 353,930 2,775,031 1.67 11,798 0.0098 2,738,325 (59,706)2,775,031 92,501 949,182 96,412 35,063,610

Percent of

Net Salavage Adjustment: 9,250 94,918
Annual Depreciation: 101,751
Accrued Depreciation: 1,044,100

Account Number: 316 SOURCI lowa Curve Type: R3

SOURCE OF SUPPLY SUPPLY MAINS

lowa Curve Type: R3
Avg. Service Life: 100
Net Salvage Percent: -20%

Years

								Percent of		preciation	Accrued Dep	
1915	Beg Bal -	<u>Add</u> 2,528	Ret	Adj/Trans	End Bal 2,528	Net Change 2,528	<u>Age</u> 93.5	Avg. Age 93.50	Rate 1.00%	Amount 25	Ratio 0.7630	Amt. 1929
1916	2,528				2,528	-	92.5	92.50	1.00%	-	0.7576	0
1917 1918	2,528 21,497	18,969 694			21,497 22,191	18,969 694	91.5 90.5	91.50 90.50		190 7	0.7521 0.7465	14267 518
1919	22,191	3,903			26,094	3,903	89.5	89.50		39	0.7409	2892
1920	26,094	5,451			31,545	5,451	88.5	88.50		55	0.7351	4007
1921 1922	31,545 31,545	2,542			31,545 34,087	- 2,542	87.5 86.5	87.50 86.50		- 25	0.7292 0.7233	0 1839
1923	34,087	3,835			37,922	3,835	85.5	85.50		38	0.7233	2750
1924	37,922	55,117			93,039	55,117	84.5	84.50		551	0.7111	39193
1925 1926	93,039 104,211	11,172			104,211 104,211	11,172 -	83.5 82.5	83.50 82.50		112	0.7049 0.6986	7875 0
1927	104,211	3,587			107,798	3,587	81.5	81.50		36	0.6923	2483
1928	107,798	1,014			108,812	1,014	80.5	80.50		10	0.6858	695
1929 1930	108,812 113,580	4,768			113,580 113,580	4,768	79.5 78.5	79.50 78.50		48	0.6793 0.6727	3239 0
1930	113,580				113,580	-	76.5 77.5	78.50 77.50		-	0.6660	0
1932	113,580				113,580	-	76.5	76.50	1.00%	-	0.6593	0
1933	113,580	(442.500)			113,580	- (442 E00)	75.5	75.50 74.50		- (4.420)	0.6525	72227
1934 1935	113,580 0	(113,580)			0	(113,580)	74.5 73.5	74.50		(1,136) -	0.6456 0.6387	-73327 0
1936	0				0	-	72.5	72.50	1.00%	-	0.6316	0
1937	0				0	-	71.5 70.5	71.50 70.50		-	0.6245	0
1938 1939	0				0	-	70.5 69.5	69.50		-	0.6174 0.6102	0
1940	0				0	-	68.5	68.50	1.00%	-	0.6029	0
1941	0				0	-	67.5	67.50		-	0.5956	0
1942 1943	0				0	-	66.5 65.5	66.50 65.50		-	0.5882 0.5807	0
1944	0				0	-	64.5	64.50		-	0.5732	0
1945	0				0	-	63.5	63.50		-	0.5656	0
1946 1947	0	7,476			0 7,476	- 7,476	62.5 61.5	62.50 61.50	1.00% 1.00%	- 75	0.5579 0.5579	0 4171
1948	7,476	3,156			10,633	3,156	60.5	60.50		32	0.5425	1712
1949	10,633				10,633	-	59.5	59.50		-	0.5347	0
1950 1951	10,633 15,953	5,320 99			15,953 16,052	5,320 99	58.5 57.5	58.50 57.50		53 1	0.5268 0.5189	2803 51
1952	16,052	33			16,052	-	56.5	56.50		-	0.5110	0
1953	16,052				16,052	-	55.5	55.50		-	0.5029	0
1954 1955	16,052 16,052				16,052 16,052	-	54.5 53.5	54.50 53.50		-	0.4949 0.4867	0
1956	16,052				16,052	-	52.5	52.50		-	0.4786	0
1957	16,052				16,052	-	51.5	51.50	1.00%	-	0.4704	0
1958 1959	16,052 19,425	3,612	(238)		19,425 19,425	3,373	50.5 49.5	50.50 49.50		34	0.4621 0.4538	1559 0
1959	19,425	(610)			18,815	(610)	49.5 48.5	49.50 48.50		(6)	0.4556	-272
1961	18,815	,	(40)		18,775	(40)	47.5	47.50	1.00%	(0)	0.4370	-17
1962 1963	18,775 18,775				18,775 18,775	-	46.5 45.5	46.50 45.50		-	0.4285 0.4200	0
1964	18,775		278		19,053	278	44.5	44.50		3	0.4200	115
1965	19,053				19,053	-	43.5	43.50	1.00%	-	0.4028	0
1966	19,053	64 226			19,053	-	42.5	42.50		- 610	0.3942	0
1967 1968	19,053 80,279	61,226			80,279 80,279	61,226 -	41.5 40.5	41.50 40.50		612 -	0.3855 0.3767	23603 0
1969	80,279				80,279	-	39.5	39.50	1.00%	-	0.3679	0
1970	80,279				80,279	-	38.5	38.50		-	0.3591	0
1971 1972	80,279 80,279				80,279 80,279	-	37.5 36.5	37.50 36.50		-	0.3503 0.3413	0 0
1973	80,279				80,279	-	35.5	35.50	1.00%	-	0.3324	0
1974	80,279				80,279	-	34.5	34.50		-	0.3234	0
1975 1976	80,279 80,279				80,279 80,279	-	33.5 32.5	33.50 32.50		-	0.3144 0.3053	0 0
1977	80,279				80,279	-	31.5	31.50	1.00%	-	0.2962	0
1978	80,279		(56,902)		23,377	(56,902)	30.5	30.50		(569)	0.2871	-16337
1979 1980	23,377 23,377				23,377 23,377	-	29.5 28.5	29.50 28.50		-	0.2779 0.2687	0
1981	23,377				23,377	-	27.5	27.50	1.00%	-	0.2594	0
1982 1983	23,377 52,155	28,778 6,841	(E20)		52,155 58,460	28,778 6,305	26.5 25.5	26.50 25.50		288 63	0.2501 0.2408	7197 1518
1983	52,155 58,460	6,841 57	(536) 536		58,460 59,053	593	25.5 24.5	25.50 24.50		6	0.2408	137
1985	59,053	-	-		59,053	-	23.5	23.50	1.00%	-	0.2221	0
1986 1987	59,053				59,053	-	22.5	22.50 21.50		-	0.2127	0
1987 1988	59,053 59,053				59,053 59,053	-	21.5 20.5	21.50 20.50		-	0.2033 0.1938	0 0
1989	59,053	121,199			180,252	121,199	19.5	19.50	1.00%	1,212	0.1843	22337
1990	180,252 182,732	2,555	(75)		182,732 182,635	2,480	18.5	18.50 17.50		25 (1)	0.1748	434 -16
1991 1992	182,732 182,635		(97)		182,635 182,635	(97)	17.5 16.5	17.50 16.50		(1)	0.1653 0.1557	-16 0
1993	182,635	1,634	(1,334)		182,935	300	15.5	15.50	1.00%	3	0.1461	44
1994	182,935				182,935	-	14.5	14.50		-	0.1365	0
1995 1996	182,935 182,935				182,935 182,935	-	13.5 12.5	13.50 12.50		-	0.1269 0.1172	0 0
1997	182,935				182,935	-	11.5	11.50	1.00%	-	0.1075	0
1998	182,935				182,935	-	10.5	10.50		-	0.0978	0
1999 2000	182,935 182,935				182,935 182,935	-	9.5 8.5	9.50 8.50		-	0.0881 0.0784	0
2001	182,935				182,935	-	7.5	7.50	1.00%	-	0.0686	0
2002	182,935				182,935	-	6.5	6.50		-	0.0589	0
2003 2004	182,935 182,935				182,935 182,935	-	5.5 4.5	5.50 4.50		-	0.0491 0.0393	0
2005	182,935				182,935	-	3.5	3.50		-	0.0395	0
2006	182,935				182,935	-	2.5	2.50	1.00%	-	0.0197	0
2007 2008	182,935 182,935				182,935 182,935	-	1.5 0.5	1.50 0.50		-	0.0098 0.0000	0 0
2000					102,333		0.0	0.50	1.00/0	_	0.0000	
	-	241,343	(58,408)		6,661,786	182,935				1,829		57,399
•												

Net Salavage Adjustment: 366 11,480
Annual Depreciation: 2,195
Accrued Depreciation: 68,879

Account Number: 317 SOURCE OF SUPPLY OTHER WATER SOURCE PLANT

lowa Curve Type: Avg. Service Life: Net Salvage Percent: SQ 20 0%

Years

								Percent of	Annual De	preciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1990	-	10,512			10,512	10,512	18.5	92.50	5.00%	526	0.9150	9618
1991	10,512				10,512	-	17.5	87.50	5.00%	-	0.8550	0
1992	10,512				10,512	-	16.5	82.50	5.00%	-	0.8150	0
1993	10,512				10,512	-	15.5	77.50	5.00%	-	0.7650	0
1994	10,512				10,512	-	14.5	72.50	5.00%	-	0.7150	0
1995	10,512				10,512	-	13.5	67.50	5.00%	-	0.6650	0
1996	10,512				10,512	-	12.5	62.50	5.00%	-	0.6150	0
1997	10,512				10,512	-	11.5	57.50	5.00%	-	0.5550	0
1998	10,512				10,512	-	10.5	52.50	5.00%	-	0.5150	0
1999	10,512				10,512	-	9.5	47.50	5.00%	-	0.4650	0
2000	10,512				10,512	-	8.5	42.50	5.00%	-	0.4150	0
2001	10,512				10,512	-	7.5	37.50	5.00%	-	0.3650	0
2002	10,512				10,512	-	6.5	32.50	5.00%	-	0.3150	0
2003	10,512	705,158			715,670	705,158	5.5	27.50	5.00%	35,258	0.2650	186867
2004	715,670	113,808	(3,300)		826,178	110,508	4.5	22.50	5.00%	5,525	0.2150	23759
2005	826,178	171,281		3,300	1,000,759	174,581	3.5	17.50	5.00%	8,729	0.1650	28806
2006	1,000,759	78,775			1,079,534	78,775	2.5	12.50	5.00%	3,939	0.1150	9059
2007	1,079,534	419,566			1,499,100	419,566	1.5	7.50	5.00%	20,978	0.0650	27272
2008	1,499,100				1,499,100	-	0.5	2.50	5.00%	-	0.0150	0
		1,499,100	(3,300)		6,756,997	1,499,100				74,955	_	285,381

Accrued Depreciation: 285,381

Composite Annual Accrual Rate, Percent: 5.00%

PUMPING PLANT STRUCTURES & IMPROVEMENTS **Account Number:**

321 R5 40 Iowa Curve Type: Avg. Service Life: Net Salvage Percent: Years -10%

									Percent of		Depreciation	Accrued De	•
1915	Beg Bal	<u>Add</u> 5,423	Ret	Adj/Trans	End Bal 5,423	Net Change 5,423	Net Change 5,423	<u>Age</u> 93.5	Avg. Age 233.75	Rate 2.50%	Amount 136	Ratio 1.0000	Amt. 5423
1916	5,423	5,425			5,423	-	-	92.5	231.25	2.50%	-	1.0000	0
1917	5,423				5,423	-	-	91.5	228.75	2.50%	-	1.0000	0
1918	5,423				5,423	-	-	90.5	226.25	2.50%	-	1.0000	0
1919 1920	5,423 5,423				5,423 5,423	-	-	89.5 88.5	223.75 221.25	2.50% 2.50%	-	1.0000 1.0000	0
1921	5,423				5,423	-	-	87.5	218.75	2.50%	-	1.0000	0
1922	5,423				5,423	-	-	86.5	216.25	2.50%	-	1.0000	0
1923	5,423				5,423	-	-	85.5	213.75	2.50%	-	1.0000	0
1924 1925	5,423 5,423				5,423 5,423	-	-	84.5 83.5	211.25 208.75	2.50% 2.50%	-	1.0000 1.0000	0 0
1926	5,423				5,423	-	-	82.5	206.25	2.50%	-	1.0000	0
1927	5,423				5,423	-	-	81.5	203.75	2.50%	-	1.0000	0
1928 1929	5,423 5,423				5,423 5,423	-	-	80.5 79.5	201.25 198.75	2.50% 2.50%	-	1.0000 1.0000	0 0
1930	5,423				5,423	-	-	78.5	196.25	2.50%	-	1.0000	0
1931	5,423				5,423	-	-	77.5	193.75	2.50%	-	1.0000	0
1932	5,423				5,423	-	-	76.5	191.25	2.50%	-	1.0000	0
1933 1934	5,423 5,423				5,423 5,423	-	-	75.5 74.5	188.75 186.25	2.50% 2.50%	-	1.0000 1.0000	0 0
1935	5,423				5,423	-	-	73.5	183.75	2.50%	-	1.0000	0
1936	5,423				5,423	-	-	72.5	181.25	2.50%	-	1.0000	0
1937	5,423	1,153	(47)		6,575	1,153	1,153	71.5	178.75	2.50%	29	1.0000	1153
1938 1939	6,575 6,558	5,448	(17)		6,558 12,006	(17) 5,448	(17) 5,448	70.5 69.5	176.25 173.75	2.50% 2.50%	(0) 136	1.0000 1.0000	-17 5448
1940	12,006	83			12,089	83	83	68.5	171.25	2.50%	2	1.0000	83
1941	12,089				12,089	-	-	67.5	168.75	2.50%	-	1.0000	0
1942	12,089				12,089	-	-	66.5	166.25 163.75	2.50% 2.50%	-	1.0000	0
1943 1944	12,089 12,089				12,089 12,089	-	-	65.5 64.5	161.25	2.50%	-	1.0000 1.0000	0 0
1945	12,089				12,089	-	-	63.5	158.75	2.50%	-	1.0000	0
1946	12,089				12,089	-	-	62.5	156.25	2.50%	-	1.0000	0
1947	12,089	4 400			12,089	-	-	61.5	153.75	2.50%	-	1.0000	0
1948 1949	12,089 13,582	1,492			13,582 13,582	1,492 -	1,492 -	60.5 59.5	151.25 148.75	2.50% 2.50%	37	1.0000 1.0000	1492 0
1950	13,582				13,582	-	-	58.5	146.25	2.50%	-	1.0000	0
1951	13,582				13,582	-	-	57.5	143.75	2.50%	-	1.0000	0
1952 1953	13,582 13,937	355			13,937 13,937	355	355	56.5 55.5	141.25 138.75	2.50% 2.50%	9	1.0000 1.0000	355 0
1953	13,937				13,937	-	-	54.5	136.25	2.50%	-	0.9950	0
1955	13,937	530	(290)		14,177	240	240	53.5	133.75	2.50%	6	0.9898	238
1956	14,177	004	0.40		14,177	-	-	52.5	131.25	2.50%	-	0.9854	0
1957 1958	14,177 14,747	221 6,512	349		14,747 21,259	570 6,512	570 6,512	51.5 50.5	128.75 126.25	2.50% 2.50%	14 163	0.9783 0.9734	558 6338
1959	21,259	0,012			21,259	-	-	49.5	123.75	2.50%	-	0.9660	0
1960	21,259	149	(125)		21,283	24	24	48.5	121.25	2.50%	1	0.9617	23
1961	21,283	CO	(10,387)		10,896	(10,387)	(10,387)	47.5	118.75	2.50%	(260)	0.9558	-9928
1962 1963	10,896 9,670	68 1,429	(1,295)		9,670 11,099	(1,226) 1,429	(1,226) 1,429	46.5 45.5	116.25 113.75	2.50% 2.50%	(31) 36	0.9518 0.9451	-1167 1350
1964	11,099	14,754	(26)		25,827	14,728	14,728	44.5	111.25	2.50%	368	0.9400	13845
1965	25,827				25,827	-	-	43.5	108.75	2.50%	-	0.9312	0
1966	25,827	110	(200)		25,937	110	110	42.5 41.5	106.25 103.75	2.50% 2.50%	3	0.9245 0.9134	102
1967 1968	25,937 50,353	24,616 437	(200)		50,353 50,790	24,416 437	24,416 437	40.5	101.25	2.50%	610 11	0.9134	22301 396
1969	50,790	155	3,091		54,036	3,246	3,246	39.5	98.75	2.50%	81	0.8914	2893
1970	54,036	900	(764)		54,172	136	136	38.5	96.25	2.50%	3	0.8814	120
1971 1972	54,172 54,172				54,172 54,172	-	-	37.5 36.5	93.75 91.25	2.50% 2.50%	-	0.8650 0.8531	0
1972	54,172 54,172	68			54,240	68	68	35.5	88.75	2.50%	2	0.8340	57
1974	54,240				54,240	-	-	34.5	86.25	2.50%	-	0.8203	0
1975	54,240	534	(853)		53,921	(319)	(319)	33.5	83.75	2.50%	(8)	0.7987	-255
1976 1977	53,921 53,921	114	(68)		53,921 53,967	- 46	- 46	32.5 31.5	81.25 78.75	2.50% 2.50%	- 1	0.7834 0.7595	0 35
1978	53,967	27,181	(00)		81,148	27,181	27,181	30.5	76.25	2.50%	680	0.7430	20195
1979	81,148	(165)			80,983	(165)	(165)	29.5	73.75	2.50%	(4)	0.7174	-118
1980 1981	80,983 80,983	27 502	(80)		80,983 108,406	- 27 422	- 27,423	28.5 27.5	71.25 68.75	2.50% 2.50%	- 686	0.6998 0.6728	0 18450
1981	108,406	27,503 1,515	(80) (114)		108,406	27,423 1,401	27,423 1,401	27.5 26.5	66.25	2.50% 2.50%	35	0.6728	917
1983	109,807		()		109,807	-	-	25.5	63.75	2.50%	-	0.6263	0
1984	109,807	1,853	(000)		111,660	1,853	1,853	24.5	61.25	2.50%	46	0.6073	1125
1985 1986	111,660 112,013	653 1,009	(300)		112,013 113,022	353 1,009	353 1,009	23.5 22.5	58.75 56.25	2.50% 2.50%	9 25	0.5784 0.5589	204 564
1987	113,022	1,003			113,022	1,009	1,009	22.5 21.5	53.75	2.50%	25 -	0.5295	0
1988	113,022		2,700		115,722	2,700	2,700	20.5	51.25	2.50%	68	0.5097	1376
1989	115,722	248,037	(1,266)		362,493	246,771	246,771	19.5	48.75	2.50%	6,169	0.4799	118425
1990 1991	362,493 362,465		(28) (900)		362,465 361,565	(28) (900)	(28) (900)	18.5 17.5	46.25 43.75	2.50% 2.50%	(1) (23)	0.4599 0.4300	-13 -387
1992	361,565	18,184	(214)		379,535	17,970	17,970	16.5	41.25	2.50%	449	0.4300	7368
1993	379,535	9,707	(1,029)	38,333	426,546	47,011	47,011	15.5	38.75	2.50%	1,175	0.3800	17864
1994	426,546	0.000	(400)		426,546	- 2.740	- 2.710	14.5	36.25	2.50%	-	0.3600	0
1995 1996	426,546 429,256	2,908 2,769	(198) (550)		429,256 431,475	2,710 2,219	2,710 2,219	13.5 12.5	33.75 31.25	2.50% 2.50%	68 55	0.3300 0.3100	894 688
1990	431,475	154,234	(107)		585,602	2,219 154,127	154,127	11.5	28.75	2.50%	3,853	0.3100	43156
1998	585,602	501,997	(5,000)		1,082,599	496,997	496,997	10.5	26.25	2.50%	12,425	0.2600	129219
1999	1,082,599	91,712		(27.004)	1,174,311	91,712 17,505	91,712 17,505	9.5	23.75	2.50%	2,293	0.2300	21094
2000 2001	1,174,311 1,191,906	55,499 34,193	(9,145)	(37,904)	1,191,906 1,216,954	17,595 25,048	17,595 25,048	8.5 7.5	21.25 18.75	2.50% 2.50%	440 626	0.2100 0.1800	3695 4509
2001	1,216,954	(299)	(5, 175)		1,216,954	(299)	(299)	6.5	16.25	2.50%	(7)	0.1600	-48
2003	1,216,655	(9,473)			1,207,182	(9,473)	(9,473)	5.5	13.75	2.50%	(237)	0.1300	-1231
2004	1,207,182	9,674 41,606	(2,303)		1,214,553	7,371	7,371	4.5 3.5	11.25	2.50%	184	0.1100	811 3338
2005 2006	1,214,553 1,256,159	41,606 19,163			1,256,159 1,275,322	41,606 19,163	41,606 19,163	3.5 2.5	8.75 6.25	2.50% 2.50%	1,040 479	0.0800 0.0600	3328 1150
2007	1,275,322	.5,100			1,275,322	-	-	1.5	3.75	2.50%	-	0.0300	0
2008	1,275,322				1,275,322	-	-	0.5	1.25	2.50%	-	0.0100	0
		1,304,012	(29,119)		19,429,768	1,275,322	1,275,322				31,883	_	444,078
		1,004,012	(£0,110)		10,720,100	1,210,022	1,210,022				51,005		. 1,010

Net Salavage Adjustment: _ Annual Depreciation: 3,188 **35,071** 44,408 **Accrued Depreciation:** 488,486

Account Number: 325 Iowa Curve Type: Avg. Service Life: Net Salvage Percent: R1

PUMPING PLANT ELECTRIC PUMPING EQUIPMENT

35 -20%

Years

						_			Annual De	•	Accrued Dep	
1915	Beg Bal	<u>Add</u> 5,159	Ret	Adj/Trans	End Bal 5,159	Net Change 5,159	<u>Age</u> 93.5	Avg. Age 267.14	Rate 2.86%	Amount 147	Ratio 1.0000	Amt. 5159
1916	5,159	3,133			5,159	-	92.5	264.29	2.86%	-	1.0000	0
1917	5,159				5,159	-	91.5	261.43	2.86%	-	1.0000	0
1918	5,159				5,159	-	90.5	258.57	2.86%	-	1.0000	0
1919 1920	5,159 5,159				5,159 5,159	-	89.5 88.5	255.71 252.86	2.86% 2.86%	-	1.0000 1.0000	0
1920	5,159 5,159				5,159	-	87.5	250.00	2.86%	-	1.0000	0
1922	5,159				5,159	-	86.5	247.14	2.86%	-	1.0000	0
1923	5,159				5,159	-	85.5	244.29	2.86%	-	1.0000	0
1924	5,159				5,159	-	84.5	241.43	2.86%	-	1.0000	0
1925	5,159				5,159	-	83.5	238.57	2.86%	-	1.0000	0
1926 1927	5,159 5,159				5,159 5,159	-	82.5 81.5	235.71 232.86	2.86% 2.86%	-	1.0000 1.0000	0
1928	5,159 5,159				5,159	-	80.5	230.00	2.86%	-	1.0000	0
1929	5,159				5,159	-	79.5	227.14	2.86%	_	1.0000	0
1930	5,159				5,159	-	78.5	224.29	2.86%	-	1.0000	0
1931	5,159				5,159	-	77.5	221.43	2.86%	-	1.0000	0
1932	5,159				5,159	-	76.5	218.57	2.86%	-	1.0000	0
1933 1934	5,159 5,159				5,159 5,159	-	75.5 74.5	215.71 212.86	2.86% 2.86%	-	1.0000 1.0000	0
1935	5,159				5,159	-	73.5	210.00	2.86%	_	1.0000	0
1936	5,159	27			5,186	27	72.5	207.14	2.86%	1	1.0000	27
1937	5,186	768			5,953	768	71.5	204.29	2.86%	22	1.0000	768
1938	5,953				5,953	-	70.5	201.43	2.86%		1.0000	0
1939	5,953	2,590			8,543	2,590	69.5	198.57	2.86%	74 51	0.9896	2563
1940 1941	8,543 10,313	1,770			10,313 10,313	1,770 -	68.5 67.5	195.71 192.86	2.86% 2.86%	51	0.9801 0.9701	1735 0
1942	10,313	10			10,324	10	66.5	190.00	2.86%	0	0.9634	10
1943	10,324				10,324	-	65.5	187.14	2.86%	-	0.9533	0
1944	10,324				10,324	-	64.5	184.29	2.86%	-	0.9435	0
1945	10,324		(2,337)		7,987	(2,337)	63.5	181.43	2.86%	(67)	0.9342	-2183
1946 1947	7,987 7,987				7,987 7,987	-	62.5 61.5	178.57 175.71	2.86% 2.86%	-	0.9252 0.9163	0
1947	7,987 7,987	1,486			7,987 9,473	- 1,486	60.5	175.71	2.86% 2.86%	42	0.9163	1349
1949	9,473	., 100			9,473	-	59.5	170.00	2.86%	-	0.9014	0
1950	9,473	7,407			16,880	7,407	58.5	167.14	2.86%	212	0.8924	6610
1951	16,880	183			17,064	183	57.5	164.29	2.86%	5	0.8831	162
1952	17,064	E 407	(000)		17,064	-	56.5	161.43	2.86%	-	0.8737	0
1953 1954	17,064 21,330	5,167 1,831	(900)		21,330 23,161	4,267 1,831	55.5 54.5	158.57 155.71	2.86% 2.86%	122 52	0.8641 0.8543	3687 1564
1955	23,161	112			23,273	112	53.5	152.86	2.86%	3	0.8443	95
1956	23,273	–			23,273	-	52.5	150.00	2.86%	-	0.8376	0
1957	23,273				23,273	-	51.5	147.14	2.86%	-	0.8272	0
1958	23,273	10,934	(2,526)		31,681	8,408	50.5	144.29	2.86%	240	0.8166	6866
1959	31,681	246			31,927	246	49.5	141.43	2.86%	7	0.8058	198
1960 1961	31,927 32,143	216	(38)		32,143 32,105	216 (38)	48.5 47.5	138.57 135.71	2.86% 2.86%	6 (1)	0.7948 0.7835	171 -30
1962	32,105	2,414	(1,183)		33,336	1,231	46.5	132.86	2.86%	35	0.7720	951
1963	33,336	,	(, ,		33,336	-	45.5	130.00	2.86%	-	0.7642	0
1964	33,336	4,273	(264)		37,345	4,009	44.5	127.14	2.86%	115	0.7523	3016
1965	37,345	738	(045)		38,084	738	43.5	124.29	2.86%	21	0.7401	546
1966 1967	38,084 38,749	1,480 14,057	(815) (325)		38,749 52,480	665 13,732	42.5 41.5	121.43 118.57	2.86% 2.86%	19 392	0.7276 0.7149	484 9817
1968	52,480	1,165	(323)		53,645	1,165	40.5	115.71	2.86%	33	0.7019	818
1969	53,645	75	(2,048)		51,672	(1,973)	39.5	112.86	2.86%	(56)	0.6887	-1359
1970	51,672		(75)		51,597	(75)	38.5	110.00	2.86%	(2)	0.6797	-51
1971	51,597	264	(36)		51,826	229	37.5	107.14	2.86%	7	0.6659	152
1972	51,826				51,826	-	36.5	104.29	2.86%	-	0.6519	0
1973 1974	51,826 51,826	293			51,826 52,119	- 293	35.5 34.5	101.43 98.57	2.86% 2.86%	8	0.6376 0.6230	0 183
1975	52,119	255			52,119	-	33.5	95.71	2.86%	-	0.6080	0
1976	52,119				52,119	-	32.5	92.86	2.86%	-	0.5928	0
1977	52,119	462	(97)		52,484	365	31.5	90.00	2.86%	10	0.5824	213
1978	52,484	38,941	(292)		91,133	38,649	30.5	87.14	2.86%	1,104	0.5667	21902
1979	91,133	17,568	(4,932)		103,769	12,636	29.5	84.29	2.86%	361 304	0.5506	6957
1980 1981	103,769 117,576	13,807 55,827			117,576 173,403	13,807 55,827	28.5 27.5	81.43 78.57	2.86% 2.86%	394 1,595	0.5342 0.5174	7376 28885
1982	173,403	71,048	(4,050)		240,401	66,998	26.5	75.71	2.86%	1,914	0.5004	33526
1983	240,401	22,856			263,257	22,856	25.5	72.86	2.86%	653	0.4831	11042
1984	263,257	1,551	(536)		264,272	1,015	24.5	70.00	2.86%	29	0.4714	478
1985	264,272	13,069	(275)		277,066	12,794	23.5	67.14	2.86%	366	0.4535	5802
1986 1987	277,066 281,646	11,828 15,205	(7,248)		281,646 296,941	4,580 15,295	22.5 21.5	64.29 61.43	2.86% 2.86%	131 437	0.4354 0.4170	1994 6378
1987	281,646 296,941	15,295			296,941 296,941	15,295 -	20.5	58.57	2.86% 2.86%	437	0.4170	6378 0
1989	296,941	252,614	(2,844)		546,711	249,770	19.5	55.71	2.86%	7,136	0.3794	94763
1990	546,711	12,410	(3,140)		555,981	9,270	18.5	52.86	2.86%	265	0.3602	3339
1991	555,981	36,226	(22,329)		569,878	13,897	17.5	50.00	2.86%	397	0.3473	4827
1992	569,878 573,060	4,419	(1,237)		573,060	3,182	16.5	47.14	2.86%	91	0.3278	1043
1993 1994	573,060 562,604	8,278 23 732	(18,734)		562,604 586,042	(10,456) 23,438	15.5 14.5	44.29 41.43	2.86% 2.86%	(299) 670	0.3080 0.2881	-3220 6752
1994	586,042	23,732 29,160	(294) (4,535)		610,667	23,438 24,625	13.5	38.57	2.86% 2.86%	704	0.2881	6600
1996	610,667	8,982	(6,009)		613,641	2,973	12.5	35.71	2.86%	85	0.2477	737
1997	613,641	70,023	(1,898)		681,766	68,125	11.5	32.86	2.86%	1,946	0.2273	15485
1998	681,766	40,855	(4,495)		718,126	36,360	10.5	30.00	2.86%	1,039	0.2136	7766
1999	718,126	42,936	/ 	/a ===:	761,062	42,936	9.5	27.14	2.86%	1,227	0.1930	8287
2000	761,062	1,276	(319)	(2,360)	759,659 750,524	(1,403)	8.5 7.5	24.29	2.86%	(40)	0.1722	-242
2001 2002	759,659 759,524	575 12,140	(710)		759,524 771,664	(135) 12,140	7.5 6.5	21.43 18.57	2.86% 2.86%	(4) 347	0.1513 0.1302	-20 1581
2002	759,524 771,664	71,425			843,089	71,425	5.5	15.71	2.86%	2,041	0.1302	7785
2003	843,089	, 120	(34,543)		808,546	(34,543)	4.5	12.86	2.86%	(987)	0.1030	-3026
2005	808,546	45,892	,	(3,300)	851,138	42,592	3.5	10.00	2.86%	1,217	0.0732	3118
2006	851,138	10,572		-	861,710	10,572	2.5	7.14	2.86%	302	0.0515	544
	861,710	21,587	(0.4==)	24	883,297	21,587 (2,601)	1.5 0.5	4.29 1.43	2.86% 2.86%	617 (74)	0.0295	637 -19
2007		E EUU	10.41.7			1 / 6117 \	ua	1 4 3	. any.	1//11		1U
	883,297	6,532	(9,157)	24	880,695	(2,001)	0.0	1.43	2.0070	(74)	0.0074	-19

Net Salavage Adjustment: 5,033 Annual Depreciation: 30,195 64,919 **Accrued Depreciation:** 389,514

3.43%

PUMPING PLANT DIESEL PUMPING EQUIPMENT **Account Number:** 326

R1

lowa Curve Type: Avg. Service Life: Net Salvage Percent: 30 Years -10%

								Percent of	Annual De	preciation	Accrued Dep	preciation
	Beg Bal	<u>Add</u>	<u>Ret</u>	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1991	-	32,297			32,297	32,297	17.5	58.33	3.33%	1,077	0.3983	12864
1992	32,297				32,297	-	16.5	55.00	3.33%	-	0.3794	0
1993	32,297				32,297	-	15.5	51.67	3.33%	-	0.3538	0
1994	32,297				32,297	-	14.5	48.33	3.33%	-	0.3343	0
1995	32,297				32,297	-	13.5	45.00	3.33%	-	0.3146	0
1996	32,297				32,297	-	12.5	41.67	3.33%	-	0.2881	0
1997	32,297				32,297	-	11.5	38.33	3.33%	-	0.2680	0
1998	32,297				32,297	-	10.5	35.00	3.33%	-	0.2477	0
1999	32,297				32,297	-	9.5	31.67	3.33%	-	0.2205	0
2000	32,297				32,297	-	8.5	28.33	3.33%	-	0.1999	0
2001	32,297				32,297	-	7.5	25.00	3.33%	-	0.1792	0
2002	32,297				32,297	-	6.5	21.67	3.33%	-	0.1513	0
2003	32,297				32,297	-	5.5	18.33	3.33%	-	0.1302	0
2004	32,297				32,297	-	4.5	15.00	3.33%	-	0.1090	0
2005	32,297				32,297	-	3.5	11.67	3.33%	-	0.0804	0
2006	32,297				32,297	-	2.5	8.33	3.33%	-	0.0587	0
2007	32,297				32,297	-	1.5	5.00	3.33%	-	0.0369	0
2008	32,297				32,297	-	0.5	1.67	3.33%	-	0.0074	0
		32,297	-		581,346	32,297				1,077		12,864

Net Salavage Adjustment: _ Annual Depreciation: 1,286 1,184 **Accrued Depreciation:** 14,150

Composite Annual Accrual Rate, Percent: 3.67%

Account Number: 328 PUMPING PLANT OTHER PUMPING EQUIPMENT

Iowa Curve Type: Avg. Service Life: Net Salvage Percent: R1 25

-10%

Years

								Percent of	Annual De	epreciation	Accrued Dep	preciation
4045	Beg Bal	Add	Ret	Adj/Trans	End Bal	Net Change	Age	Avg. Age	Rate	Amount	Ratio	Amt.
1915 1916	2,330	2,330			2,330 2,330	2,330	93.5 92.5	374.00 370.00	4.00% 4.00%	93 -	1.0000 1.0000	2330 0
1917	2,330				2,330	-	91.5	366.00	4.00%	-	1.0000	0
1918	2,330				2,330	-	90.5	362.00	4.00%	-	1.0000	0
1919	2,330				2,330	-	89.5	358.00	4.00%	-	1.0000	0
1920 1921	2,330 2,330				2,330 2,330	-	88.5 87.5	354.00 350.00	4.00% 4.00%	-	1.0000 1.0000	0 0
1922	2,330				2,330	-	86.5	346.00	4.00%	-	1.0000	0
1923	2,330				2,330	-	85.5	342.00	4.00%	-	1.0000	0
1924	2,330				2,330	-	84.5	338.00	4.00%	-	1.0000	0
1925	2,330				2,330	-	83.5	334.00	4.00%	-	1.0000	0
1926 1927	2,330 2,330				2,330 2,330	-	82.5 81.5	330.00 326.00	4.00% 4.00%	-	1.0000 1.0000	0 0
1928	2,330				2,330	-	80.5	322.00	4.00%	-	1.0000	Ö
1929	2,330				2,330	-	79.5	318.00	4.00%	-	1.0000	0
1930	2,330				2,330	-	78.5	314.00	4.00%	-	1.0000	0
1931 1932	2,330 2,330	256			2,330 2,586	- 256	77.5 76.5	310.00 306.00	4.00% 4.00%	10	1.0000 1.0000	0 256
1932	2,586	15			2,601	15	75.5	302.00	4.00%	10	1.0000	15
1934	2,601				2,601	-	74.5	298.00	4.00%	-	1.0000	0
1935	2,601				2,601	-	73.5	294.00	4.00%	-	1.0000	0
1936 1937	2,601	2 400	(256)		2,601	- 2.242	72.5 71.5	290.00 286.00	4.00% 4.00%	120	1.0000 1.0000	2242
1937	2,601 5,843	3,498	(256)		5,843 5,843	3,242	71.5 70.5	282.00	4.00%	130	1.0000	3242 0
1939	5,843	12,224			18,067	12,224	69.5	278.00	4.00%	489	1.0000	12224
1940	18,067	(1,458)			16,609	(1,458)	68.5	274.00	4.00%	(58)	1.0000	-1458
1941	16,609				16,609	-	67.5	270.00	4.00%	-	1.0000	0
1942 1943	16,609 16,609				16,609 16,609	-	66.5 65.5	266.00 262.00	4.00% 4.00%	-	1.0000 1.0000	0 0
1944	16,609				16,609	-	64.5	258.00	4.00%	-	1.0000	0
1945	16,609				16,609	-	63.5	254.00	4.00%	-	1.0000	0
1946	16,609				16,609	-	62.5	250.00	4.00%	-	1.0000	0
1947 1948	16,609 16,609				16,609 16,609	-	61.5 60.5	246.00 242.00	4.00%	-	1.0000	0 0
1948	16,609				16,609 16,609	-	59.5	238.00	4.00% 4.00%	-	1.0000 1.0000	0
1950	16,609				16,609	-	58.5	234.00	4.00%	-	1.0000	0
1951	16,609				16,609	-	57.5	230.00	4.00%	-	1.0000	0
1952	16,609				16,609	-	56.5	226.00	4.00%	-	1.0000	0
1953 1954	16,609 16,609				16,609 16,609	-	55.5 54.5	222.00 218.00	4.00% 4.00%	-	1.0000 1.0000	0 0
1954	16,609				16,609	- -	53.5	214.00	4.00%	-	1.0000	0
1956	16,609				16,609	-	52.5	210.00	4.00%	-	1.0000	0
1957	16,609		(2,337)		14,272	(2,337)	51.5	206.00	4.00%	(93)	1.0000	-2337
1958	14,272		(1,590)		12,682	(1,590)	50.5	202.00	4.00%	(64)	1.0000	-1590
1959 1960	12,682 12,682				12,682 12,682	-	49.5 48.5	198.00 194.00	4.00% 4.00%	-	0.9896 0.9768	0
1961	12,682		(12,682)		-	(12,682)	47.5	190.00	4.00%	(507)	0.9634	-12218
1962	-	5,999	, ,		5,999	5,999	46.5	186.00	4.00%	240	0.9499	5699
1963	5,999				5,999	-	45.5	182.00	4.00%	-	0.9372	0
1964 1965	5,999 8,231	2,231 385			8,231 8,616	2,231 385	44.5 43.5	178.00 174.00	4.00% 4.00%	89 15	0.9252 0.9134	2065 352
1966	8,616	303			8,616	-	42.5	170.00	4.00%	-	0.9014	0
1967	8,616	17,163			25,778	17,163	41.5	166.00	4.00%	687	0.8893	15263
1968	25,778				25,778	-	40.5	162.00	4.00%	-	0.8769	0
1969	25,778				25,778	-	39.5	158.00	4.00%	-	0.8641	0 0
1970 1971	25,778 25,778				25,778 25,778	-	38.5 37.5	154.00 150.00	4.00% 4.00%	-	0.8510 0.8376	0
1972	25,778				25,778	-	36.5	146.00	4.00%	-	0.8237	0
1973	25,778				25,778	-	35.5	142.00	4.00%	-	0.8094	0
1974	25,778				25,778	-	34.5	138.00	4.00%	-	0.7948	0
1975 1976	25,778 25,778				25,778 25,778	-	33.5 32.5	134.00 130.00	4.00% 4.00%	-	0.7797 0.7642	0 0
1977	25,778				25,778	-	31.5	126.00	4.00%	-	0.7482	0
1978	25,778				25,778	-	30.5	122.00	4.00%	-	0.7318	0
1979	25,778				25,778	-	29.5	118.00	4.00%	-	0.7149	0
1980 1981	25,778 25,778				25,778 25,778	-	28.5 27.5	114.00 110.00	4.00% 4.00%	-	0.6931 0.6797	0 0
1982	25,778				25,778	-	26.5	106.00	4.00%	-	0.6613	0
1983	25,778				25,778	-	25.5	102.00	4.00%	-	0.6424	0
1984	25,778				25,778	-	24.5	98.00	4.00%	-	0.6230	0
1985 1986	25,778 25,778				25,778 25,778	<u>-</u>	23.5 22.5	94.00 90.00	4.00% 4.00%	-	0.6030 0.5824	0 0
1987	25,776 25,778	4,528			30,306	- 4,528	22.5 21.5	86.00	4.00%	- 181	0.5613	2542
1988	30,306	-,,,			30,306	-	20.5	82.00	4.00%	-	0.5397	0
1989	30,306		(3,200)		27,106	(3,200)	19.5	78.00	4.00%	(128)	0.5174	-1656
1990	27,106 24,606		(2,500)		24,606 21,506	(2,500)	18.5	74.00	4.00%	(100)	0.4947	-1237 -1462
1991 1992	24,606 21,506		(3,100)		21,506 21,506	(3,100)	17.5 16.5	70.00 66.00	4.00% 4.00%	(124) -	0.4714 0.4475	-1462 0
1992	21,506				21,506	-	15.5	62.00	4.00%	-	0.4473	0
1994	21,506				21,506	-	14.5	58.00	4.00%	-	0.3920	0
1995	21,506	47.045	/= == ·		21,506	-	13.5	54.00	4.00%	-	0.3730	0
1996 1997	21,506 33,589	17,817	(5,734)		33,589 33,589	12,083	12.5 11.5	50.00 46.00	4.00% 4.00%	483	0.3473 0.3212	4196 0
1997	33,589 33,589				33,589	-	10.5	42.00	4.00%	-	0.3212	0
1999	33,589				33,589	-	9.5	38.00	4.00%	-	0.2680	0
2000	33,589	1,297	(122)		34,764	1,175	8.5	34.00	4.00%	47	0.2409	283
2001	34,764				34,764	-	7.5	30.00	4.00%	-	0.2136	0
2002 2003	34,764 34,764				34,764 34,764	-	6.5 5.5	26.00 22.00	4.00% 4.00%	-	0.1861 0.1583	0
2003	34,764 34,764				34,764	-	5.5 4.5	18.00	4.00%	-	0.1303	0
2005	34,764				34,764	-	3.5	14.00	4.00%	-	0.1019	0
2006	34,764				34,764	-	2.5	10.00	4.00%	-	0.0732	0
2007 2008	34,764 34,764				34,764 34,764	-	1.5 0.5	6.00 2.00	4.00% 4.00%	-	0.0442 0.0148	0 0
2000	J 4 ,104				54,704	-	0.5	2.00	1 .∪∪ /0	-	0.0140	U
-	-	66,285	(31,521)		1,637,135	34,764				1,391	_	26,509
=												

Net Salavage Adjustment: 139
Annual Depreciation: 1,530 2,651 **Accrued Depreciation:** 29,160

Account Number: 331

331 WATER TREATMENT PLANT STRUCTURES & IMPROVEMENTS

Iowa Curve Type: R5
Avg. Service Life: 40 Years
Net Salvage Percent: -10%

	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	Age	Percent of Avg. Age	Rate	epreciation Amount	Ratio	oreciation Amt.
9	<u>beg bai</u>	400	iver	Auginans	400	400	69.5	173.75	2.50%	10	1.0000	40
0	400	-			400	-	68.5	171.25	2.50%	-	1.0000	10
1	400				400	_	67.5	168.75	2.50%	_	1.0000	
2	400				400	_	66.5	166.25	2.50%	_	1.0000	
3	400				400	_	65.5	163.75	2.50%	_	1.0000	
4	400				400		64.5	161.25	2.50%	-	1.0000	
						-						
5	400				400	-	63.5	158.75	2.50%	-	1.0000	
6	400				400	-	62.5	156.25	2.50%	-	1.0000	
7	400	(400)			-	(400)	61.5	153.75	2.50%	(10)	1.0000	-40
8	-				-	-	60.5	151.25	2.50%	-	1.0000	
9	-				-	-	59.5	148.75	2.50%	-	1.0000	
0	-				-	-	58.5	146.25	2.50%	-	1.0000	
1	-				-	-	57.5	143.75	2.50%	-	1.0000	
2	-				-	_	56.5	141.25	2.50%	_	1.0000	
3	_				_	_	55.5	138.75	2.50%	_	1.0000	
4						_	54.5	136.25	2.50%	_	0.9950	
	-				-							
5	-				-	-	53.5	133.75	2.50%	-	0.9898	
6	-				-	-	52.5	131.25	2.50%	-	0.9854	
7	-				-	-	51.5	128.75	2.50%	-	0.9783	
3	-				-	-	50.5	126.25	2.50%	-	0.9734	
)	-				-	-	49.5	123.75	2.50%	-	0.9660	
)	-				-	-	48.5	121.25	2.50%	-	0.9617	
	_				_	_	47.5	118.75	2.50%	_	0.9558	
<u>)</u>	_				_	-	46.5	116.25	2.50%	-	0.9518	
	_				_	_						
3	-				-	-	45.5	113.75	2.50%	-	0.9451	
1	-				<u>-</u>		44.5	111.25	2.50%	<u>-</u>	0.9400	
5	-	1,740			1,740	1,740	43.5	108.75	2.50%	44	0.9312	162
6	1,740				1,740	-	42.5	106.25	2.50%	-	0.9245	
7	1,740				1,740	-	41.5	103.75	2.50%	-	0.9134	
1	1,740				1,740	-	40.5	101.25	2.50%	-	0.9051	
)	1,740		(1,740)		-	(1,740)	39.5	98.75	2.50%	(44)	0.8914	-15
)	,		(1,1.10)		_	(1,1-10)	38.5	96.25	2.50%	-	0.8814	
							37.5	93.75	2.50%		0.8650	
l	-				-	-				-		
2	-				-	-	36.5	91.25	2.50%	-	0.8531	
3	-				-	-	35.5	88.75	2.50%	-	0.8340	
1	-				-	-	34.5	86.25	2.50%	-	0.8203	
5	-				-	-	33.5	83.75	2.50%	-	0.7987	
3	-				-	-	32.5	81.25	2.50%	-	0.7834	
•	-				-	-	31.5	78.75	2.50%	_	0.7595	
3	-				-	_	30.5	76.25	2.50%	_	0.7430	
)	_				_	_	29.5	73.75	2.50%	_	0.7174	
)												
	-				-	-	28.5	71.25	2.50%	-	0.6998	
	-				-	-	27.5	68.75	2.50%	-	0.6728	
2	-				-	-	26.5	66.25	2.50%	-	0.6544	
3	-				-	-	25.5	63.75	2.50%	-	0.6263	
ļ.	-				-	-	24.5	61.25	2.50%	-	0.6073	
,	-				-	-	23.5	58.75	2.50%	-	0.5784	
	-				-	-	22.5	56.25	2.50%	-	0.5589	
	_				_	_	21.5	53.75	2.50%	_	0.5295	
	_						20.5	51.25	2.50%	-	0.5293	
	-				-	-		48.75	2.50%		0.3097	
	-				-	-	19.5			-		
	-				-	-	18.5	46.25	2.50%	-	0.4599	
	-				-	-	17.5	43.75	2.50%	-	0.4300	
	-				-	-	16.5	41.25	2.50%	-	0.4100	
}	-				-	-	15.5	38.75	2.50%	-	0.3800	
	-				-	-	14.5	36.25	2.50%	_	0.3600	
)	-				-	_	13.5	33.75	2.50%	_	0.3300	
,)	_				_	_	12.5	31.25	2.50%	_	0.3100	
								28.75	2.50%			
7	-				-	-	11.5			-	0.2800	
}	-	400 55 :					10.5	26.25	2.50%	- -	0.2600	
)	-	108,204			108,204	108,204	9.5	23.75	2.50%	2,705	0.2300	248
)	108,204	19,401			127,605	19,401	8.5	21.25	2.50%	485	0.2100	40
	127,605	2,521			130,126	2,521	7.5	18.75	2.50%	63	0.1800	4
	130,126	1,012			131,138	1,012	6.5	16.25	2.50%	25	0.1600	1
}	131,138	-, <u>-</u>			131,138	,5	5.5	13.75	2.50%	-	0.1300	
, ļ	131,138	518			131,656	518	4.5	11.25	2.50%		0.1300	
										13		2
5	131,656	4,746			136,402	4,746	3.5	8.75	2.50%	119	0.0800	3
5	136,402				136,402	-	2.5	6.25	2.50%	-	0.0600	
7	136,402	39,762			176,164	39,762	1.5		2.50%	994	0.0300	119
3	176,164				176,164	-	0.5		2.50%	-	0.0100	
	,				, -			_				

Net Salavage Adjustment: 440 3,128
Annual Depreciation: 4,845
Accrued Depreciation: 34,403

Composite Annual Accrual Rate, Percent: 2.75%

Account Number: 332

WATER TREATMENT PLANT WATER TREATMENT EQUIPMENT

Iowa Curve Type:R5Avg. Service Life:30Net Salvage Percent:-10%

Years

								Percent of	Annual D	epreciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1947	-	927			927	927	61.5	205.00	3.33%	31	1.0000	927
1948	927	115			1,042	115	60.5	201.67	3.33%	4	1.0000	115
1949	1,042				1,042	-	59.5	198.33	3.33%	-	1.0000	0
1950 1951	1,042 1,042				1,042 1,042	-	58.5 57.5	195.00 191.67	3.33% 3.33%	-	1.0000 1.0000	0 0
1951	1,042				1,042	-	56.5	188.33	3.33%	-	1.0000	0
1953	1,042				1,042	_	55.5	185.00	3.33%	-	1.0000	0
1954	1,042				1,042	_	54.5	181.67	3.33%	_	1.0000	0
1955	1,042				1,042	_	53.5	178.33	3.33%	_	1.0000	0
1956	1,042				1,042	_	52.5	175.00	3.33%	-	1.0000	0
1957	1,042	345			1,386	345	51.5	171.67	3.33%	11	1.0000	345
1958	1,386	53			1,439	53	50.5	168.33	3.33%	2	1.0000	53
1959	1,439				1,439	-	49.5	165.00	3.33%	-	1.0000	0
1960	1,439				1,439	-	48.5	161.67	3.33%	-	1.0000	0
1961	1,439	2,933			4,373	2,933	47.5	158.33	3.33%	98	1.0000	2933
1962	4,373				4,373	-	46.5	155.00	3.33%	-	1.0000	0
1963	4,373				4,373	-	45.5	151.67	3.33%	-	1.0000	0
1964	4,373	1,000			5,372	1,000	44.5	148.33	3.33%	33	1.0000	1000
1965	5,372	6			5,378	6	43.5	145.00	3.33%	0	1.0000	6
1966	5,378	000			5,378	-	42.5	141.67	3.33%	-	1.0000	0
1967	5,378	863			6,241	863	41.5	138.33		29	1.0000	863
1968	6,241	207	(440)		6,448	207	40.5	135.00	3.33%	7	0.9937	205
1969 1970	6,448	113 69	(440)		6,120	(328) 22	39.5 38.5	131.67 128.33	3.33%	(11)	0.9854 0.9783	-323
1970	6,120 6,142	263	(48)		6,142 6,405	263	36.5 37.5	126.33	3.33% 3.33%	9	0.9763	21 256
1971	6,405	203			6,405	203	36.5	121.67	3.33%	-	0.9617	0
1973	6,405				6,405	_	35.5	118.33	3.33%	-	0.9558	0
1974	6,405				6,405	_	34.5	115.00	3.33%	_	0.9475	0
1975	6,405				6,405	_	33.5	111.67	3.33%	_	0.9400	0
1976	6,405	448	(324)		6,529	124	32.5	108.33	3.33%	4	0.9312	115
1977	6,529		` ,		6,529	-	31.5	105.00	3.33%	-	0.9210	0
1978	6,529				6,529	-	30.5	101.67	3.33%	-	0.9051	0
1979	6,529	4,379			10,908	4,379	29.5	98.33	3.33%	146	0.8914	3903
1980	10,908	790			11,698	790	28.5	95.00	3.33%	26	0.8761	692
1981	11,698	1,334			13,032	1,334	27.5	91.67	3.33%	44	0.8531	1138
1982	13,032	22,477			35,509	22,477	26.5	88.33	3.33%	749	0.8340	18746
1983	35,509	(3,729)			31,780	(3,729)	25.5	85.00	3.33%	(124)	0.8133	-3033
1984	31,780	1,461			33,241	1,461	24.5	81.67	3.33%	49	0.7834	1145
1985	33,241	1,308			34,549	1,308	23.5	78.33	3.33%	44	0.7595	993
1986	34,549	21,772			56,321	21,772	22.5	75.00	3.33%	726	0.7345	15992
1987	56,321	1,561	(2,600)		57,882 57,104	1,561	21.5	71.67	3.33%	52	0.6998	1092
1988	57,882 57,104	1,912	(2,600)		57,194	(688)	20.5	68.33 65.00		(23)	0.6728	-463
1989 1990	57,194 90,679	33,952	(467)		90,679 90,679	33,485	19.5 18.5	61.67	3.33% 3.33%	1,116	0.6451 0.6073	21601 0
1991	90,679				90,679	-	17.5	58.33	3.33%	_	0.5784	0
1992	90,679	5,154			95,833	5,154	16.5	55.00	3.33%	172	0.5491	2830
1993	95,833	5,656	(836)		100,653	4,820	15.5	51.67	3.33%	161	0.5097	2457
1994	100,653	3,816	(000)		104,469	3,816	14.5	48.33	3.33%	127	0.4799	1831
1995	104,469	2,890			107,359	2,890	13.5	45.00	3.33%	96	0.4500	1301
1996	107,359	, -			107,359	-	12.5	41.67	3.33%	-	0.4100	0
1997	107,359				107,359	-	11.5	38.33	3.33%	-	0.3800	0
1998	107,359				107,359	-	10.5	35.00	3.33%	-	0.3500	0
1999	107,359	25,540			132,899	25,540	9.5	31.67	3.33%	851	0.3100	7917
2000	132,899	96,662		(1,000)	228,561	95,662	8.5	28.33	3.33%	3,189	0.2800	26785
2001	228,561	1,780			230,341	1,780	7.5	25.00	3.33%	59	0.2500	445
2002	230,341				230,341	-	6.5	21.67	3.33%	-	0.2100	0
2003	230,341	23,041			253,382	23,041	5.5	18.33	3.33%	768	0.1800	4147
2004	253,382	8,290			261,672	8,290	4.5	15.00	3.33%	276	0.1500	1244
2005	261,672	19,074			280,746	19,074	3.5	11.67	3.33%	636	0.1100	2098
2006	280,746				280,746	-	2.5	8.33	3.33%	-	0.0800	0
2007	280,746	4,193	0500		284,939	4,193	1.5	5.00	3.33%	140	0.0500	210
2008	284,939		-2528		282,411	(2,528)	0.5	1.67	3.33%	(84)	0.0100	-25
		290,654	(7,243)		3,932,415	282,411				9,414	_	119,563
		230,004	(1,243)		0,002,410	202,411	:			J,414		110,000

Net Salavage Adjustment: 941 11,956
Annual Depreciation: 10,355
Accrued Depreciation: 131,519

Composite Annual Accrual Rate, Percent: 3.67%

Account Number: 341 TRANSMISSION & DISTRIBUTION PLANT STRUCTURES & IMPROVEMENTS

lowa Curve Type: Avg. Service Life: Net Salvage Percent: R5 40

-10%

0	Years
-	

								Percent of	Annual De	epreciation	Accrued Dep	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1991	-	2,850			2,850	2,850	17.5	43.75	2.50%	71	0.4300	1226
1992	2,850				2,850	-	16.5	41.25	2.50%	-	0.4100	0
1993	2,850				2,850	-	15.5	38.75	2.50%	-	0.3800	0
1994	2,850	13,100			15,950	13,100	14.5	36.25	2.50%	328	0.3600	4716
1995	15,950	8,760			24,710	8,760	13.5	33.75	2.50%	219	0.3300	2891
1996	24,710	7,994			32,704	7,994	12.5	31.25	2.50%	200	0.3100	2478
1997	32,704				32,704	-	11.5	28.75	2.50%	-	0.2800	0
1998	32,704				32,704	-	10.5	26.25	2.50%	-	0.2600	0
1999	32,704				32,704	-	9.5	23.75	2.50%	-	0.2300	0
2000	32,704			(32,704)	-	(32,704)	8.5	21.25	2.50%	(818)	0.2100	-6868
2001	-				-	-	7.5	18.75	2.50%	-	0.1800	0
2002	-				-	-	6.5	16.25	2.50%	-	0.1600	0
2003	-	39,158		227,648	266,806	266,806	5.5	13.75	2.50%	6,670	0.1300	34685
2004	266,806	1,733			268,539	1,733	4.5	11.25	2.50%	43	0.1100	191
2005	268,539	6,464			275,003	6,464	3.5	8.75	2.50%	162	0.0800	517
2006	275,003	14,411			289,414	14,411	2.5	6.25	2.50%	360	0.0600	865
2007	289,414	26			289,440	26	1.5	3.75	2.50%	1	0.0300	1
2008	289,440				289,440	-	0.5	1.25	2.50%	-	0.0100	0
		94,496	-		1,858,668	289,440				7,236		40,701

Net Salavage Adjustment: _ Annual Depreciation: 4,070 724 7,960 **Accrued Depreciation:** 44,771

Composite Annual Accrual Rate, Percent: 2.75%

Account Number: 342
Iowa Curve Type: R5
Avg. Service Life: 60
Net Salvage Percent: -20%

TRANSMISSION & DISTRIBUTION PLANT DISTRIBUTION RESERVOIRS & STANDPIPES

Years

Percent of Beg Bal **End Bal** Net Change <u>Add</u> Ret Adj/Trans <u>Age</u> Avg. Age Rate Amount Ratio Amt. 1915 12,508 12,508 12,508 93.5 155.83 1.67% 208 1.0000 12508 1916 12,508 12,508 92.5 154.17 1.67% 1.0000 0 1917 12,508 12,508 152.50 1.67% 1.0000 91.5 0 1918 12,508 12,508 90.5 150.83 1.67% 1.0000 1919 12,508 12,508 89.5 149.17 1.67% 1.0000 0 147.50 1920 12,508 12,508 88.5 1.67% 1.0000 0 1921 12,508 12,508 145.83 1.67% 1.0000 87.5 0 1.67% 12,508 12,508 1922 86.5 144.17 1.0000 0 1923 12,508 12,508 142.50 1.67% 1.0000 85.5 0 1924 12,508 12,508 1.67% 84.5 140.83 1.0000 0 1925 12,508 12,508 1.67% 83.5 139.17 1.0000 0 1926 12,508 12,508 82.5 137.50 1.67% 1.0000 0 1927 12,508 12,508 81.5 135.83 1.67% 0.9937 0 1928 12,508 12,508 80.5 134.17 1.67% 0.9918 0 1929 12,508 12,508 79.5 132.50 1.67% 0.9876 0 1930 12,508 12,508 78.5 130.83 1.67% 0.9831 0 1931 12,508 537 13,045 537 129.17 1.67% 9 0.9807 527 77.5 13,045 1932 13,045 76.5 127.50 1.67% 0.9759 0 13,045 13,045 1933 75.5 125.83 1.67% 0.9709 0 1934 13,045 13,045 74.5 124.17 1.67% 0.9684 0 1935 13,045 13,045 0 73.5 122.50 1.67% 0.9638 1936 13,045 13,045 72.5 120.83 1.67% 0 0.9597 13,045 (537)12,508 (537)1.67% (9)-515 1937 71.5 119.17 0.9577 1938 12,508 12,508 70.5 117.50 1.67% 0 0.9538 1939 12,508 8,357 20,865 8,357 69.5 1.67% 7936 115.83 139 0.9497 20,865 1940 20,865 68.5 114.17 1.67% 0.9475 0 1941 20,865 20,865 67.5 112.50 1.67% 0.9426 0 1942 20,865 20,865 66.5 110.83 1.67% 0.9372 1943 20,865 20,865 65.5 109.17 1.67% 0.9343 1944 20,865 20,865 107.50 0.9279 64.5 1.67% 20,865 1945 20,865 63.5 105.83 1.67% 0.9210 0 1946 20,865 20,865 62.5 104.17 1.67% 0.9173 0 1947 20,865 20,865 61.5 102.50 1.67% 0.9093 0 1948 20,865 20,865 100.83 1.67% 0.9007 0 60.5 1949 20,865 20,865 59.5 99.17 1.67% 0.8961 0 20,865 1950 20,865 58.5 97.50 1.67% 0.8865 0 20,865 1,237 1,237 21 1084 1951 22,102 57.5 95.83 1.67% 0.8761 22,102 22,883 1.67% 680 1952 781 781 56.5 94.17 13 0.8706 1.67% 1953 22,883 99,066 121,949 99,066 55.5 92.50 1,651 0.8591 85107 1954 121,949 121,949 54.5 90.83 1.67% 0.8469 0 1955 121,949 121,949 53.5 89.17 1.67% 0.8405 0 1956 121,949 121,949 52.5 87.50 1.67% 0.8273 1957 121,949 121,949 51.5 85.83 1.67% 0.8133 0 1958 121,949 121,949 50.5 1.67% 0.8060 84.17 0 121,949 1959 121,949 49.5 82.50 1.67% 0.7911 0 1960 121,949 121,949 48.5 80.83 1.67% 0.7756 0 1961 121,949 2,298 (780)123,467 1,518 47.5 79.17 1.67% 25 0.7676 1166 1962 123,467 123,467 46.5 77.50 1.67% 0.7513 0 123,467 1963 123,467 45.5 1.67% 0.7345 0 75.83 1964 123,467 123,467 44.5 74.17 1.67% 0.7260 0 123,467 123,467 43.5 1965 72.50 1.67% 0.7086 0 123,467 (13,967)-9650 1966 109,500 (13,967)42.5 70.83 1.67% (233)0.6909 40240 1967 109,500 59,011 168,511 59,011 41.5 69.17 1.67% 984 0.6819 1968 168,511 1,340 169,851 1,340 40.5 67.50 1.67% 22 0.6636 889 1969 169,851 2,270 (138)171,982 2,131 39.5 65.83 1.67% 36 0.6451 1375 1970 171,982 172,062 38.5 1.67% 79 79 64.17 1 0.6358 50 1971 172,062 (79)37.5 5131 8,397 180,379 8,317 62.50 1.67% 139 0.6169 1972 180,379 16 180,396 16 36.5 60.83 1.67% 0 0.5977 10 1973 180,396 2,080 182,476 2,080 35.5 59.17 1.67% 35 0.5881 1223 1974 182,476 182,476 34.5 57.50 1.67% 0.5687 0 1975 182,476 182,476 0.5491 55.83 1.67% 1976 0 182,476 182,476 32.5 54.17 1.67% 0.5393 1977 182,476 182,476 52.50 1.67% 0.5196 0 31.5 1978 182,476 182,476 1.67% 0.4997 30.5 50.83 0 1979 (890)182,476 181,586 (890)29.5 49.17 1.67% (15)0.4898 -436 1980 181,586 181,586 28.5 47.50 1.67% 0.4699 0 1981 0.4500 181,586 181,586 27.5 45.83 1.67% 0 1982 181,586 1,515 (276)182,825 1,239 26.5 44.17 1.67% 21 0.4400 545 1983 182,825 977,554 1,160,379 977,554 25.5 42.50 1.67% 16,293 0.4200 410573 1984 1,160,379 11,100 1,171,479 11,100 24.5 40.83 1.67% 185 0.4000 4440 1985 1,171,479 (2,789)1.67% -1088 (2,789)1,168,690 23.5 39.17 (46)0.3900 1,192 1986 1,168,690 1.67% 20 1,192 1,169,882 22.5 37.50 0.3700 441 1987 1,169,882 62,537 1,232,419 62,537 21.5 35.83 1.67% 1,042 0.3500 21888 1988 1,232,419 (2,700)1,229,719 (2,700)20.5 34.17 1.67% (45)0.3400 -918 1989 1,229,719 1,229,719 1.67% 0.3200 19.5 32.50 0 1990 1,229,719 3,010 2,530 1,235,259 5,540 18.5 30.83 1.67% 92 0.3000 1662 1991 1,235,259 1,235,259 1.67% 17.5 29.17 0.2900 0 1992 1,235,259 1,235,259 16.5 27.50 1.67% 0 0.2700 5,804 1427 1993 1,235,259 (97)1,240,966 5,707 15.5 25.83 1.67% 95 0.2500 1994 1,240,966 1,240,966 1.67% 14.5 24.17 0.2400 0 1995 1,240,966 1,240,966 13.5 22.50 1.67% 0.2200 0 1996 1,240,966 1,240,966 12.5 20.83 1.67% 0.2000 1997 1,240,966 1,240,966 1.67% 0.1900 11.5 19.17 0 1998 1,240,966 1,240,966 10.5 1.67% 0.1700 17.50 0 1,240,966 1,240,966 1999 9.5 15.83 1.67% 0.1500 0 2000 1,240,966 (3,516)(36,742)1,200,708 (40,258)8.5 14.17 1.67% (671)0.1400 -5636 2001 1,200,708 1,200,708 7.5 1.67% 0.1200 0 12.50 1.67% 2002 1,200,708 1,200,708 6.5 10.83 0.1000 0 2003 1,200,708 41,051 41,051 1.67% 3695 1,241,759 5.5 9.17 684 0.0900 2004 4.5 1.67% 1,241,759 1,241,759 7.50 0.0700 0 2005 1,241,759 1,241,759 3.5 5.83 1.67% 0.0500 0 2006 1,241,759 2.5 4.17 1.67% 0.0400 1,241,759 0 2007 1,241,759 1,241,759 1.5 2.50 1.67% 0.0200 0 2008 31167.42 1,272,926 0.5 0.83 1.67% 1,241,759 31,167 519 0.0000 0 1,327,088 (23,224)37,005,477 1,272,926 21,215 584,354 (30,938)

Net Salavage Adjustment: 4,243 116,871
Annual Depreciation: 25,459
Accrued Depreciation: 701,225

Account Number: 343 Iowa Curve Type: Avg. Service Life: R3 100

Net Salvage Percent:

TRANSMISSION & DISTRIBUTION PLANT TRANSMISSION & DISTRIBUTION MAINS

Years

-20%

	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Percent of Avg. Age	Rate	Pepreciation Amount	Accrued De Ratio	Amt.
5 e	126 942	126,843			126,843	126,843	93.5	93.50 92.50	1.00% 1.00%	1,268	0.7630 0.7576	967
6 7	126,843 126,843				126,843 126,843	-	92.5 91.5	92.50 91.50	1.00%	-	0.7576	
3	126,843				126,843	-	90.5	90.50	1.00%	-	0.7465	
)	126,843				126,843	-	89.5	89.50	1.00%	-	0.7409	
)	126,843				126,843	-	88.5	88.50	1.00%	-	0.7351	
l	126,843	1,448			128,291	1,448	87.5	87.50	1.00%	14	0.7292	1
2	128,291				128,291	-	86.5	86.50	1.00%	-	0.7233	
3	128,291				128,291	-	85.5	85.50	1.00%	-	0.7172	
4 -	128,291				128,291	-	84.5	84.50	1.00%	-	0.7111	
5	128,291 128,291	2,314			128,291 130,605	- 2,314	83.5 82.5	83.50 82.50	1.00% 1.00%	-	0.7049 0.6986	1
6 7	130,605	2,314			130,605	2,314	82.5 81.5	81.50	1.00%	23	0.6923	1
8	130,605				130,605	<u>-</u>	80.5	80.50	1.00%	- -	0.6858	
9	130,605				130,605	_	79.5	79.50	1.00%	_	0.6793	
0	130,605	1,920			132,525	1,920	78.5	78.50	1.00%	19	0.6727	1
1	132,525	1,564			134,088	1,564	77.5	77.50	1.00%	16	0.6660	1
2	134,088	3,817	(85)		137,820	3,732	76.5	76.50	1.00%	37	0.6593	2
3	137,820	23,337	(517)		160,640	22,820	75.5	75.50	1.00%	228	0.6525	14
4	160,640	8,258			168,897	8,258	74.5	74.50	1.00%	83	0.6456	5
5	168,897	115,733	(23)		284,607	115,710	73.5	73.50	1.00%	1,157	0.6387	73
6	284,607	2,265	(1,080)		285,793	1,185	72.5	72.50	1.00%	12	0.6316	_
7	285,793	9,328	(6.922)		295,121	9,328 24,809	71.5	71.50 70.50	1.00% 1.00%	93 248	0.6245 0.6174	5 15
8 9	295,121 319,930	31,642 156,584	(6,833) (193,110)		319,930 283,403	(36,527)	70.5 69.5	69.50	1.00%	(365)	0.6174	-22
0	283,403	9,002	(133,110)		292,406	9,002	68.5	68.50	1.00%	90	0.6029	5
1	292,406	4,884	(81)		297,209	4,803	67.5	67.50	1.00%	48	0.5956	2
2	297,209	261	(55)		297,414	205	66.5	66.50	1.00%	2	0.5882	-
3	297,414	-	()		297,414	-	65.5	65.50	1.00%	-	0.5807	
4	297,414		(3,657)		293,757	(3,657)	64.5	64.50	1.00%	(37)	0.5732	-2
5	293,757	102	(74)		293,785	28	63.5	63.50	1.00%	0	0.5656	
6	293,785	2,531	(400)		295,916	2,131	62.5	62.50	1.00%	21	0.5579	1
7	295,916	31,713	(1,244)		326,385	30,469	61.5	61.50	1.00%	305	0.5579	16
8	326,385	3,834	/F3=:		330,219	3,834	60.5	60.50	1.00%	38	0.5425	2
9	330,219	8,652	(595)		338,276	8,058	59.5	59.50	1.00%	81	0.5347	1.5
0 1	338,276 366,847	30,364	(1,793)		366,847 374,049	28,571 7,202	58.5 57.5	58.50 57.50	1.00% 1.00%	286 72	0.5268 0.5189	15 3
2	374,049	7,254 22,396	(52) (7)		396,438	22,389	57.5 56.5	56.50	1.00%	72 224	0.5169	11
3	396,438	30,317	(1,117)		425,638	29,200	55.5	55.50	1.00%	292	0.5029	14
4	425,638	41,591	(428)		466,801	41,163	54.5	54.50	1.00%	412	0.4949	20
5	466,801	51,664	(537)		517,928	51,127	53.5	53.50	1.00%	511	0.4867	24
6	517,928	74,201	(633)		591,497	73,568	52.5	52.50	1.00%	736	0.4786	35
7	591,497	57,405	(62)		648,840	57,343	51.5	51.50	1.00%	573	0.4704	26
8	648,840	52,391	(477)		700,753	51,914	50.5	50.50	1.00%	519	0.4621	23
9	700,753	38,557	(905)		738,405	37,652	49.5	49.50	1.00%	377	0.4538	17
0	738,405	45,937	(2,183)		782,159	43,754	48.5	48.50	1.00%	438	0.4454	19
1	782,159	47,555	(5,077)		824,637	42,478	47.5	47.50	1.00%	425	0.4370	18
2	824,637 871,870	47,632 62,242	(391)		871,879	47,241 61,605	46.5	46.50	1.00%	472 616	0.4285	20
3 1	871,879 933 484	62,243 126,494	(638) (3.402)		933,484	61,605	45.5	45.50	1.00%	616 1 231	0.4200	25 50
4 5	933,484 1,056,576	126,494 89,150	(3,402) (2,288)		1,056,576 1,143,438	123,092 86,862	44.5 43.5	44.50 43.50	1.00% 1.00%	1,231 869	0.4114 0.4028	50 34
5 6	1,143,438	127,955	(2,288)		1,143,438	124,603	43.5 42.5	43.50 42.50	1.00%	1,246	0.4028	34 49
7	1,268,041	76,957	(1,706)		1,343,293	75,252	41.5	41.50	1.00%	753	0.3855	29
8	1,343,293	58,617	(1,432)		1,400,478	57,185	40.5	40.50	1.00%	572	0.3767	21
9	1,400,478	171,428	(1,451)		1,570,454	169,977	39.5	39.50	1.00%	1,700	0.3679	62
0	1,570,454	30,364	(708)		1,600,111	29,656	38.5	38.50	1.00%	297	0.3591	10
1	1,600,111	59,102	(420)		1,658,793	58,682	37.5	37.50	1.00%	587	0.3503	20
2	1,658,793	61,791	(820)		1,719,765	60,972	36.5	36.50	1.00%	610	0.3413	20
3	1,719,765	56,680	(5,578)		1,770,867	51,102	35.5	35.50	1.00%	511	0.3324	16
4	1,770,867	63,403	(20,637)		1,813,633	42,766	34.5	34.50	1.00%	428	0.3234	13
5	1,813,633	56,276	(207)		1,869,702	56,069	33.5	33.50	1.00%	561	0.3144	17
6	1,869,702	34,027	(739)		1,902,990	33,288	32.5	32.50	1.00%	333	0.3053	10
7 Ω	1,902,990	126,644	(374) (8.037)		2,029,260	126,270	31.5 30.5	31.50 30.50	1.00%	1,263	0.2962	37 83
8 9	2,029,260 2,319,566	298,343 98,058	(8,037) (109)		2,319,566 2,417,515	290,306 97,949	30.5 29.5	30.50 29.50	1.00% 1.00%	2,903 979	0.2871 0.2779	83 27
9	2,319,566 2,417,515	98,058 76,011	(471)		2,417,515	97,949 75,540	29.5 28.5	29.50 28.50	1.00%	979 755	0.2779	20
1	2,493,055	130,266	(361)		2,622,960	129,905	27.5	27.50	1.00%	1,299	0.2594	33
2	2,622,960	279,835	(280)		2,902,515	279,555	26.5	26.50	1.00%	2,796	0.2501	69
3	2,902,515	318,101	(2,131)		3,218,485	315,970	25.5	25.50	1.00%	3,160	0.2408	76
4	3,218,485	141,294	•		3,359,779	141,294	24.5	24.50	1.00%	1,413	0.2315	32
5	3,359,779	368,692		5,500	3,733,971	374,192	23.5	23.50	1.00%	3,742	0.2221	83
6	3,733,971	355,668	(1,702)		4,087,937	353,966	22.5	22.50	1.00%	3,540	0.2127	75
7	4,087,937	521,400	(20,746)		4,588,591	500,654	21.5	21.50	1.00%	5,007	0.2033	101
8 o	4,588,591 5,168,828	602,043 415 583	(21,806) (5,283)		5,168,828 5,570,128	580,237 410,300	20.5 10.5	20.50 19.50	1.00%	5,802 4 103	0.1938	112
9 0	5,168,828 5,579,128	415,583 116,589	(5,283) (7,836)		5,579,128 5,687,881	410,300 108,753	19.5 18.5	19.50 18.50	1.00% 1.00%	4,103 1,088	0.1843 0.1748	75 19
1	5,579,128 5,687,881	61,029	(7,836) (2,151)		5,746,759	58,878	18.5 17.5	17.50	1.00%	1,088 589	0.1748	18
2	5,746,759	134,399	(2,131)		5,746,759 5,881,158	134,399	17.5 16.5	16.50	1.00%	1,344	0.1653	20
3	5,881,158	171,148	(16,563)		6,035,743	154,585	15.5	15.50	1.00%	1,546	0.1337	22
4	6,035,743	356,801	(119)		6,392,425	356,682	14.5	14.50	1.00%	3,567	0.1365	48
5	6,392,425	144,334	(/	71,061	6,607,820	215,395	13.5	13.50	1.00%	2,154	0.1269	27
6	6,607,820	162,608	(11,049)	•	6,759,379	151,559	12.5	12.50	1.00%	1,516	0.1172	17
7	6,759,379	247,093	(131)		7,006,341	246,962	11.5	11.50	1.00%	2,470	0.1075	26
8	7,006,341	486,194	(47)		7,492,488	486,147	10.5	10.50	1.00%	4,861	0.0978	47
9	7,492,488	754,715			8,247,203	754,715	9.5	9.50	1.00%	7,547	0.0881	66
0	8,247,203	1,108,591	(22,816)	312	9,333,290	1,086,087	8.5	8.50	1.00%	10,861	0.0784	85
1	9,333,290	272,696	(897)		9,605,089	271,799	7.5	7.50	1.00%	2,718	0.0686	18
2	9,605,089	275,152			9,880,241	275,152	6.5	6.50	1.00%	2,752	0.0589	16
3	9,880,241	560,621	(00.747)		10,440,862	560,621	5.5	5.50	1.00%	5,606	0.0491	27
4 5	10,440,862	556,745	(22,717)		10,974,890	534,028	4.5	4.50	1.00%	5,340	0.0393	20
5 6	10,974,890	77,352 1 741 105	(06 000)		11,052,242 12,697,345	77,352 1,645,103	3.5	3.50 2.50	1.00% 1.00%	774 16 <i>1</i> 51	0.0295	2 32
.)	11,052,242	1,741,105 451,978	(96,002) (478)		12,697,345 13,148,845	1,645,103 451,500	2.5 1.5	2.50 1.50	1.00% 1.00%	16,451 4,515	0.0197 0.0098	32
		4 31,870	(4/8)		13,140,043	431,500	i.3	1.50	1.00%	4,515	0.0090	2
7 3	12,697,345 13,148,845	797248.07		(5)	13,946,088	797,243	0.5	0.50	1.00%	7,972	0.0000	

Net Salavage Adjustment: _ Annual Depreciation: 27,892 **167,353** 441,621 2,649,725 **Accrued Depreciation:**

TRANSMISSION & DISTRIBUTION PLANT SERVICES **Account Number:** 345

Iowa Curve Type: R3 Avg. Service Life: Net Salvage Percent: 65 Years

-20%

	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Annual De	Amount	Accrued De Ratio	Amt.
	-	8,849			8,849	8,849	94.5	1.54%	136	0.9439	8
	8,849				8,849	-	93.5	1.54%	-	0.9352	
	8,849				8,849	-	92.5	1.54%	-	0.9336	
	8,849				8,849	-	91.5	1.54%	-	0.9285	
	8,849				8,849	-	90.5	1.54%	-	0.9259	
	8,849				8,849	-	89.5	1.54%	-	0.9207	
	8,849				8,849	-	88.5	1.54%	-	0.9182	
	8,849				8,849	-	87.5	1.54%	-	0.9130	
	8,849	4 404			8,849	-	86.5	1.54%	-	0.9104	
	8,849	1,434			10,282	1,434	85.5	1.54%	22	0.9052	
	10,282				10,282	-	84.5	1.54%	-	0.9026	
	10,282				10,282	-	83.5	1.54%	-	0.8972	
	10,282				10,282	-	82.5	1.54%	-	0.8918	
	10,282				10,282	-	81.5	1.54%	-	0.8918	
	10,282				10,282	-	80.5	1.54%	-	0.8833	
	10,282	050	(0.4)		10,282	-	79.5	1.54%	-	0.8804	
	10,282	958	(24)		11,217	934	78.5	1.54%	14	0.8744	
	11,217	924	(30)		12,110	894	77.5 76.5	1.54%	14 20	0.8714	
	12,110	1,416 605	(96)		13,431 13,983	1,321 552	76.5 75.5	1.54% 1.54%	8	0.8550 0.8518	
	13,431	473	(52)			473	75.5 74.5	1.54%	o 7	0.8550	
	13,983	722			14,456 15,179	722			11	0.8515	
	14,456				15,178		73.5	1.54%			
	15,178	1,156			16,333	1,156	72.5	1.54%	18	0.8443	
	16,333	1,570	(774)		17,903	1,570	71.5	1.54%	24	0.8405	
	17,903	2,296	(774)		19,425	1,522	70.5	1.54%	23	0.8328	4
	19,425	13,042	(190)		32,277	12,853	69.5	1.54%	198	0.8247	1
	32,277	1,759	(89)		33,947	1,670	68.5	1.54%	26	0.8247	
	33,947	471	(115)		34,303	356	67.5	1.54%	5	0.8119	
	34,303 35,052	887 105	(138)		35,052 35,170	749 127	66.5	1.54% 1.54%	12	0.8075	
	35,052 35,170	195 515	(67)		35,179 35,604	127 515	65.5	1.54%	2	0.7983	
	35,179 35,604	515 1 649	(007)		35,694 37,135	515 1 441	64.5	1.54%	8	0.7935	
	35,694	1,648	(207)		37,135	1,441	63.5	1.54%	22	0.7837	
	37,135	3,054	(578)		39,611	2,476	62.5	1.54%	38	0.7787	
	39,611	4,519 5,936	(605)		43,525	3,914 5 112	61.5	1.54%	60 70	0.7684	
	43,525	5,836	(724)		48,637	5,112	60.5	1.54%	79 50	0.7630	
	48,637	3,898	(632)		51,904	3,267	59.5	1.54%	50	0.7521	
	51,904	5,309	(335)		56,878	4,974	58.5	1.54%	77 64	0.7465	
	56,878	4,564	(398)		61,044	4,166	57.5	1.54%	64	0.7351	
	61,044	6,248	(162)		67,130	6,086	56.5	1.54%	94	0.7233	
	67,130	6,417	(327)		73,220	6,090	55.5	1.54%	94	0.7172	
	73,220	8,049	(236)		81,033	7,813	54.5	1.54%	120	0.7049	
	81,033	9,255	(279)		90,010	8,977	53.5	1.54%	138	0.6986	
	90,010	14,419	(378)		104,051	14,041	52.5	1.54%	216	0.6858	
	104,051	15,591	(938)		118,704	14,652	51.5	1.54%	225	0.6793	
	118,704	11,606	(1,257)		129,052	10,348	50.5	1.54%	159	0.6660	
	129,052	15,273	(1,256)		143,069	14,017	49.5	1.54%	216	0.6593	
)	143,069	18,927	(2,091)		159,905	16,836	48.5	1.54%	259	0.6456	1
	159,905	15,569	(1,246)		174,228	14,322	47.5	1.54%	220	0.6387	
	174,228	18,143	(1,098)		191,273	17,045	46.5	1.54%	262	0.6245	1
	191,273	16,533	(826)		206,980	15,707	45.5	1.54%	242	0.6174	
	206,980	21,983	(1,787)		227,177	20,197	44.5	1.54%	311	0.6029	1.
	227,177	20,340	(1,812)		245,705	18,528	43.5	1.54%	285	0.5882	1
	245,705	22,118	(1,439)		266,384	20,679	42.5	1.54%	318	0.5807	1.
	266,384	24,405	(753)		290,036	23,652	41.5	1.54%	364	0.5656	1
	290,036	17,627	(492)		307,170	17,135	40.5	1.54%	264	0.5579	
)	307,170	25,376	(681)		331,866	24,695	39.5	1.54%	380	0.5425	1
)	331,866	19,984	(292)		351,558	19,692	38.5	1.54%	303	0.5347	1
	351,558	38,674	(665)		389,567	38,009	37.5	1.54%	585	0.5189	1
	389,567	40,267	(1,044)		428,789	39,223	36.5	1.54%	603	0.5110	2
	428,789	39,087	(1,854)		466,022	37,233	35.5	1.54%	573	0.4949	1
	466,022	10,811			476,833	10,811	34.5	1.54%	166	0.4867	
	476,833	15,959	(186)		492,606	15,773	33.5	1.54%	243	0.4704	
	492,606	38,675	(322)		530,959	38,353	32.5	1.54%	590	0.4621	1
,	530,959	34,995	(282)		565,672	34,713	31.5	1.54%	534	0.4454	1
	565,672	51,878	(246)		617,304	51,632	30.5	1.54%	794	0.4285	2
	617,304	62,551	(910)		678,945	61,641	29.5	1.54%	948	0.4200	2
)	678,945	35,115	(381)		713,679	34,734	28.5	1.54%	534	0.4028	1
	713,679	33,089	(573)		746,195	32,516	27.5	1.54%	500	0.3942	1
	746,195	44,688	(35)		790,848	44,653	26.5	1.54%	687	0.3767	1
	790,848	87,488			878,336	87,488	25.5	1.54%	1,346	0.3679	3
	878,336	84,937	(15)		963,258	84,922	24.5	1.54%	1,306	0.3503	2
	963,258	154,647			1,117,905	154,647	23.5	1.54%	2,379	0.3413	5
	1,117,905	126,609	(119)		1,244,395	126,490	22.5	1.54%	1,946	0.3234	4
	1,244,395	157,070	(616)		1,400,849	156,454	21.5	1.54%	2,407	0.3144	4
	1,400,849	156,496	(372)		1,556,973	156,124	20.5	1.54%	2,402	0.2962	4
)	1,556,973	128,905	_		1,685,878	128,905	19.5	1.54%	1,983	0.2871	3
)	1,685,878	126,251	(662)		1,811,467	125,589	18.5	1.54%	1,932	0.2687	3
	1,811,467	78,273	(4,740)		1,885,000	73,533	17.5	1.54%	1,131	0.2501	1
	1,885,000	77,542	(2,680)		1,959,862	74,862	16.5	1.54%	1,152	0.2408	1
	1,959,862	68,572	(13,777)		2,014,657	54,795	15.5	1.54%	843	0.2221	1
	2,014,657	116,717	(11,949)		2,119,425	104,768	14.5	1.54%	1,612	0.2127	2
	2,119,425	150,595	(3,670)		2,266,350	146,925	13.5	1.54%	2,260	0.1938	2
	2,266,350	135,578	(3,562)		2,398,366	132,016	12.5	1.54%	2,031	0.1843	2
	2,398,366	162,795	(3,392)		2,557,769	159,403	11.5	1.54%	2,452	0.1653	2
	2,557,769	213,490	(2,882)		2,768,377	210,608	10.5	1.54%	3,240	0.1557	3
	2,768,377	222,641	(13,144)		2,977,874	209,497	9.5	1.54%	3,223	0.1365	2
	2,977,874	243,375	(32,132)	(755)	3,188,362	210,488	8.5	1.54%	3,238	0.1269	2
	3,188,362	167,459	(10,785)	(. 55)	3,345,036	156,674	7.5	1.54%	2,410	0.1075	1
	3,345,036	101,725	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3,446,761	101,725	6.5	1.54%	1,565	0.0978	
	3,446,761	67,451			3,514,212	67,451	5.5	1.54%	1,038	0.0376	
	3,514,212	157,058			3,671,270	157,058	4.5	1.54%	2,416	0.0589	
	3,671,270	193,351			3,864,621	193,351	3.5	1.54%	2,410	0.0389	
;	3,864,621	417,800			4,282,421	417,800	3.5 2.5	1.54%	2,975 6,428	0.0491	1
•	4,282,421	417,800 172,212	(13,446)		4,262,421 4,441,187	417,800 158,766	2.5 1.5	1.54%	2,443	0.0295	1.
}	4,262,421 4,441,187	172,212 44	(13,440)		4,441,167 4,441,231	130,700	0.5	1.04/0	۷, ۳4 3	0.0137	
	7,771,10/	44			, 1,∠31	4,441,187	0.0	-	68,326	_	1,050
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Net Salavage Adjustment: _ Annual Depreciation: 13,665 210,097 81,991 Accrued Depreciation: 1,260,585

1.85%

TRANSMISSION & DISTRIBUTION PLANT METERS **Account Number:** 346 347 TRANSMISSION & DISTRIBUTION PLANT METERS

lowa Curve Type: Avg. Service Life: Net Salvage Percent: R1 25 Years

5%

Net Salvage Pe	ercent:	5%						5		.	4 15	
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Percent of _ Avg. Age	Annual Rate	Depreciation Amount	Accrued De Ratio	preciation Amt.
1914	<u> </u>	336	<u>1101</u>	/.uyu	336	336	94.5	378.00	4.00%	13	1.0000	336
1915	336				336	-	93.5	374.00	4.00%	-	1.0000	0
1916	336				336	-	92.5	370.00	4.00%	-	1.0000	0
1917	336				336	-	91.5	366.00	4.00%	-	1.0000	0
1918	336				336	-	90.5	362.00	4.00%	-	1.0000	0
1919 1920	336 336				336 336	-	89.5 88.5	358.00 354.00	4.00% 4.00%	-	1.0000 1.0000	0 0
1921	336				336	-	87.5	350.00	4.00%	-	1.0000	0
1922	336				336	_	86.5	346.00	4.00%	-	1.0000	0
1923	336	194			530	194	85.5	342.00	4.00%	8	1.0000	194
1924	530				530	-	84.5	338.00	4.00%	-	1.0000	0
1925	530				530	-	83.5	334.00	4.00%	-	1.0000	0
1926	530				530	-	82.5	330.00	4.00%	-	1.0000	0
1927	530				530	-	81.5	326.00	4.00%	-	1.0000	0
1928	530				530	-	80.5	322.00	4.00%	-	1.0000	0
1929 1930	530 530	361			530 891	- 361	79.5 78.5	318.00 314.00	4.00% 4.00%	14	1.0000 1.0000	0 361
1931	891	176			1,067	176	77.5	310.00	4.00%	7	1.0000	176
1932	1,067	36			1,103	36	76.5	306.00	4.00%	1	1.0000	36
1933	1,103	15			1,117	15	75.5	302.00	4.00%	1	1.0000	15
1934	1,117				1,117	-	74.5	298.00	4.00%	-	1.0000	0
1935	1,117	96			1,214	96	73.5	294.00	4.00%	4	1.0000	96
1936	1,214	272			1,486	272	72.5	290.00	4.00%	11	1.0000	272
1937	1,486	9,124			10,609	9,124	71.5	286.00	4.00%	365	1.0000	9124
1938 1939	10,609 11,785	1,175 29,039	(17,502)		11,785 23,321	1,175 11,536	70.5 69.5	282.00 278.00	4.00% 4.00%	47 461	1.0000 1.0000	1175 11536
1940	23,321	2,773	(1,620)		24,475	1,153	68.5	274.00	4.00%	46	1.0000	1153
1941	24,475	1,519	(654)		25,340	865	67.5	270.00	4.00%	35	1.0000	865
1942	25,340	188	(68)		25,460	120	66.5	266.00	4.00%	5	1.0000	120
1943	25,460	28	(11)		25,477	17	65.5	262.00	4.00%	1	1.0000	17
1944	25,477	171	-		25,648	171	64.5	258.00	4.00%	7	1.0000	171
1945	25,648	288	(22)		25,914	266	63.5	254.00	4.00%	11	1.0000	266
1946	25,914	717	(22)		26,609	695	62.5	250.00	4.00%	28	1.0000	695
1947 1948	26,609 27,997	1,411 1,350	(22)		27,997 29,348	1,389 1,350	61.5 60.5	246.00 242.00	4.00% 4.00%	56 54	1.0000 1.0000	1389 1350
1949	29,348	3,450			32,798	3,450	59.5	238.00	4.00%	138	1.0000	3450
1950	32,798	2,294	(61)		35,030	2,233	58.5	234.00	4.00%	89	1.0000	2233
1951	35,030	2,924	(0.)		37,955	2,924	57.5	230.00	4.00%	117	1.0000	2924
1952	37,955	1,778	(198)		39,534	1,580	56.5	226.00	4.00%	63	1.0000	1580
1953	39,534	3,517	(200)		42,851	3,317	55.5	222.00	4.00%	133	1.0000	3317
1954	42,851	2,839	(202)		45,488	2,637	54.5	218.00	4.00%	105	1.0000	2637
1955	45,488	2,997	(230)		48,254	2,766	53.5	214.00	4.00%	111	1.0000	2766
1956 1957	48,254 55,036	7,926 5,407	(244)		55,936	7,682 5,032	52.5 51.5	210.00 206.00	4.00% 4.00%	307 201	1.0000 1.0000	7682 5032
1957	55,936 60,968	5,407 3,310	(375) (143)		60,968 64,135	3,166	51.5 50.5	202.00	4.00%	127	1.0000	3166
1959	64,135	3,449	(201)		67,382	3,248	49.5	198.00	4.00%	130	0.9896	3214
1960	67,382	3,980	(969)		70,393	3,011	48.5	194.00	4.00%	120	0.9768	2941
1961	70,393	5,568	(1,434)		74,527	4,134	47.5	190.00	4.00%	165	0.9634	3983
1962	74,527	5,608	(1,419)		78,716	4,189	46.5	186.00	4.00%	168	0.9499	3979
1963	78,716	7,422	(831)		85,307	6,591	45.5	182.00	4.00%	264	0.9372	6177
1964	85,307	3,822	(88)		89,041	3,734	44.5	178.00	4.00%	149	0.9252	3455
1965 1966	89,041	5,039	(71)		94,010	4,968 3,652	43.5	174.00 170.00	4.00%	199 146	0.9134 0.9014	4538 3292
1967	94,010 97,661	3,769 6,401	(117) (146)		97,661 103,916	6,255	42.5 41.5	166.00	4.00% 4.00%	250	0.8893	5562
1968	103,916	2,749	(62)		106,603	2,687	40.5	162.00	4.00%	107	0.8769	2356
1969	106,603	998	(107)		107,494	891	39.5	158.00	4.00%	36	0.8641	770
1970	107,494	2,778	(78)		110,193	2,699	38.5	154.00	4.00%	108	0.8510	2297
1971	110,193	2,340	(247)		112,287	2,093	37.5	150.00	4.00%	84	0.8376	1753
1972	112,287	3,348	(98)		115,536	3,249	36.5	146.00	4.00%	130	0.8237	2677
1973	115,536	4,280	(22)		119,794	4,258	35.5	142.00	4.00%	170	0.8094	3446
1974 1975	119,794 121,080	1,313 1,546	(27) (27)		121,080 122,599	1,286 1,519	34.5 33.5	138.00 134.00	4.00% 4.00%	51 61	0.7948 0.7797	1022 1184
1976	122,599	3,002	(35)		125,566	2,967	32.5	130.00	4.00%	119	0.7642	2267
1977	125,566	3,151	(16)		128,701	3,135	31.5	126.00	4.00%	125	0.7482	2346
1978	128,701	6,005	(191)		134,515	5,814	30.5	122.00	4.00%	233	0.7318	4255
1979	134,515	5,367	(346)		139,536	5,021	29.5	118.00	4.00%	201	0.7149	3590
1980	139,536	9,905	(396)		149,045	9,509	28.5	114.00	4.00%	380	0.6931	6591
1981	149,045	9,141	(266)		157,920	8,875	27.5	110.00	4.00%	355 467	0.6797	6032
1982 1983	157,920 169,603	12,319 20,292	(636) (3,341)		169,603 186,554	11,683 16,951	26.5 25.5	106.00 102.00	4.00% 4.00%	467 678	0.6613 0.6424	7726 10889
1983	186,554	20,292 32,870	(6,946)		212,478	25,924	25.5 24.5	98.00	4.00%	1,037	0.6230	16151
1985	212,478	96,063	(28,358)		280,183	67,705	23.5	94.00	4.00%	2,708	0.6030	40826
1986	280,183	75,653	(19,095)		336,741	56,558	22.5	90.00	4.00%	2,262	0.5824	32939
1987	336,741	23,967	(7,405)		353,303	16,562	21.5	86.00	4.00%	662	0.5613	9296
1988	353,303	30,368	(14,302)		369,369	16,066	20.5	82.00	4.00%	643	0.5397	8671
1989	369,369	30,596	(2,471)		397,494	28,125	19.5	78.00	4.00%	1,125	0.5174	14552
1990	397,494	19,764	(5,125)		412,133	14,639	18.5	74.00	4.00%	586 1.071	0.4947	7242 12610
1991 1992	412,133 438,902	30,324 45,863	(3,555) (19,895)		438,902 464,870	26,769 25,968	17.5 16.5	70.00 66.00	4.00% 4.00%	1,071 1,039	0.4714 0.4475	12619 11621
1992	438,902 464,870	45,863 44,637	(19,895)		464,870 468,523	25,968 3,653	15.5	62.00	4.00%	1,039	0.4475	1546
1994	468,523	57,487	5,636		531,646	63,123	14.5	58.00	4.00%	2,525	0.4232	24744
1995	531,646	38,951	(32,863)		537,734	6,088	13.5	54.00	4.00%	244	0.3730	2271
1996	537,734	35,416	(11,848)		561,302	23,568	12.5	50.00	4.00%	943	0.3473	8185
1997	561,302	47,245	,		608,547	47,245	11.5	46.00	4.00%	1,890	0.3212	15175
1998	608,547	78,481	(26,717)		660,311	51,764	10.5	42.00	4.00%	2,071	0.2947	15255
1999	660,311	29,412			689,723	29,412	9.5	38.00	4.00%	1,176	0.2680	7882
2000	689,723 730,997	41,274 40,068			730,997 771,065	41,274 40,068	8.5 7.5	34.00	4.00%	1,651 1,603	0.2409	9943 8550
2001 2002	730,997 771,065	40,068 26,500			771,065 797,565	40,068 26,500	7.5 6.5	30.00 26.00	4.00% 4.00%	1,603 1,060	0.2136 0.1861	8559 4932
2002	771,065 797,565	26,500 9,485	(44,458)		797,565 762,592	(34,973)	5.5	22.00	4.00%	(1,399)	0.1583	-5536
2004	762,592	91,794	(11,100)		854,386	91,794	4.5	18.00	4.00%	3,672	0.1302	11952
2005	854,386	9,035			863,421	9,035	3.5	14.00	4.00%	361	0.1019	921
2006	863,421	55,442	(41,302)		877,561	14,140	2.5	10.00	4.00%	566	0.0732	1035
2007	877,561	173,814	(67,802)		983,573	106,012	1.5	6.00	4.00%	4,240	0.0442	4686
2008	983,573				983,573	-	0.5	2.00	4.00%	-	0.0148	0
		1,383,811	(400,238)		18,575,631	983,573				39,343		425,942
		.,,	(100,200)		. 5,5, 5,001	555,010				20,010		0,0 12

Net Salavage Adjustment: _ Annual Depreciation: (1,967) (21,297) 37,376 404,645 **Accrued Depreciation:**

3.80%

TRANSMISSION & DISTRIBUTION PLANT HYDRANTS

Account Number: 348 lowa Curve Type: Avg. Service Life: Net Salvage Percent: S3 50 -20%

Years

1416		Beg Bal	<u>Add</u>	Ret	Adi/Trans	End Bal	Net Change	Age	Percent of	Annual I	Depreciation Amount	Accrued D Ratio	Depreciation Amt.
1979 1,225		-		1101	ray mano	5,325		93.5	187.00	2.00%		0.9850	5245
1981							-				-		_
1,000 1,00							-						0
1202							-				-		0
1922 1928							-				-		_
1925							-						0
1,500 1,576 1,500 1,50						5,325			171.00	2.00%	-	0.9636	0
1916 5-716			391								8		376
1807 1807 1808 1809							-				-		
1998 5-748							-				-		0
1500 5.716 561	1928	5,716				5,716	-	80.5	161.00	2.00%	-	0.9490	0
1991 1992 1993 1994 1995			F01										
1800 18-18 275 2900 6,100 766 78-5 18-300 2006, 11 0.8856 2-2-18 15-300 2006, 11 0.8856 2-2-18 15-300 2006, 17 0.3250 2-2-18 15-300 2-2-18 15-			501										
1.612 1.61			275	(300)									
1985 6,787 458 458 71.11 380 75.5 4.700 20.0% 7 0.0257 33.00													0
1968 7,111 535				(66)									
1985 7,648 122 128 1396 2097 7,648 2008 20				(66)									
1509													112
1940													2010
1941				(66)									
14-244 14-244 37				(00)									
14.64				(84)							(1)		
14-264 14-224			~~								-		0
14-64			27								1 -		
14-90			284										
1946											25		1110
1950													
1951				(253)									
1953				. ,							1		56
1954 20,910 3,706 24,616 3,706 54,5 109,00 2,00% 74 0,8275 676 1966 25,313 6,724 (881) 33,152 3,868 52,5 103,00 2,00% 117 0,8275 676 1966 25,313 6,724 (881) 33,152 3,868 52,5 103,00 2,00% 117 0,8275 680 1969 37,071 1,524 (161) 38,434 1,363 46,5 90,00 2,00% 27 0,7984 1088 1960 38,434 1,018 (205) 39,247 813 45,5 90,00 2,00% 27 0,7984 1088 1961 39,247 1,522 40,404 40,769 1,522 47,5 85,00 2,00% 30 0,7525 1191 1962 40,769 40,769 40,769 1,522 47,5 85,00 2,00% 30 0,7525 1191 1963 40,769				, ,									
1965 24,616 696 25,313 696 53,5 107,00 2,00% 14 0,8276 576 576 576 577 31,152 4,468 (1177 33,533 4,488 (1177 33,533 4,488 (1177 33,533 4,488 (1177 33,533 4,488 (1177 33,533 4,488 (1177 33,533 4,588 6,488 6,				(49)			,						
1956 25,313 6,721 (881) 31,152 5,839 52.5 105,00 2,00% 117 0,8277 4094 1958 35,553 1,715 (177) 35,533 4,381 51.5 103,00 2,00% 31 0,8081 1238 35,553 1,715 (177) 37,071 1,538 50.5 101,00 2,00% 31 0,8081 1238 1088 3,814 1,833 4,818 1,834 45,56 69.0 2,00% 31 0,8081 1238 1088 3,814 1,833 4,818 1,834 45,56 69.0 2,00% 31 0,8081 1238 1088 3,814 1,834 45,56 69.0 2,00% 47 0,7822 1198 1988 44,925 4,156 45,56 45,56 45,56 40,783 4,183							,						
1956 35,533 1,715 (777) 37,077 1,538 50.5 101,00 2,00% 31 0,8061 1239 1960 34,444 1,018 (205) 34,244 1,018 (205) 34,247 813 48.5 97,00 2,00% 16 0,7905 643				(881)									
1958				, ,			,						
1980 38,434 1,018 (206) 39,247 813 48.6 97.00 2,00% 16 0,7995 64.8 1981 39,247 1,522 47.6 69.00 2,00% 39 0,7822 1191 1982 40,769 4,000 (444) 44,925 4,156 46.6 93.00 2,00% 83 0,7736 3215 1983 44,925 3,3938 (48) 48,814 3,893 45.5 93.00 2,00% 78 0,7747 2974 1984 48,816 3,595 7,747 2974 1,984 1,985 1,98				, ,									
1961 39,447 1,522 40,769 1,522 47,5 95,00 2,00% 30 0,7822 1191 1962 40,769 4,600 4,401 44,925 4,165 46,5 91,00 2,00% 83 0,7736 32,151 1963 44,925 3,338 (48) 48,814 3,889 45,5 91,00 2,00% 78 0,7647 2974 1964 48,814 3,595 7,401 51,669 2,644 44,5 80,00 2,00% 75 0,7654 1965 51,694 3,467 (822) 84,304 2,633 43,5 87,00 2,00% 53 0,7467 1966 1965 51,694 3,467 (822) 84,304 2,633 43,5 87,00 2,00% 68 0,7467 1966 1967 7,7604 4,461 68,614 68,625 1,736 40,5 81,00 2,00% 68 0,7283 3,7467 1968 61,889 2,420 (684) 63,625 1,736 40,5 81,00 2,00% 68 0,7283 3,7467 1970 68,625 4,012 (247) 72,391 3,766 38,5 7,00 2,00% 75 0,009 1971 72,391 1,079 (157) 73,313 32 37,5 75,00 2,00% 100 0,7031 3816 1972 73,313 5,698 (426) 75,586 5,272 36,5 73,00 2,00% 10 0,6673 3515 1973 75,866 5,120 (1,555) 82,151 3,665 35,5 70,0 2,00% 77 0,6667 3915 1973 78,686 5,120 (1,555) 82,151 3,660 38,5 70,0 2,00% 10 0,6667 3915 1973 78,686 5,120 (1,555) 82,151 3,660 38,5 70,0 2,00% 10 0,6667 3915 1974 82,151 2,773 (50) 94,874 2,723 3,5 66,00 2,00% 128 0,6667 3915 1976 8,6274 7,448 1,644 1,222 2,644 3,15 6,500 2,00% 128 0,6667 3915 1979 91,962 2,633 (469) 94,446 2,443 31,5 6,500 2,00% 128 0,6667 3915 1978 107,073 21,970 (1,138) 127,905 20,832 29,5 50,00 2,00% 41,00 2,666 4,666				, ,									
1963	1961	39,247	1,522			40,769	1,522	47.5	95.00	2.00%	30	0.7822	1191
1964				, ,			•						
1966				, ,									
1967 57,604 4,451 (166) 61,889 4,224 41,5 83,00 2,00% 86 0,7253 3108 1968 61,889 2,420 (684) 63,825 5,000 39,5 73,00 2,00% 100 0,7031 3516 1970 68,625 4,012 (247) 72,391 3,766 38,55 77,00 2,00% 70 0,6914 2,694 1971 72,391 1,079 (157) 73,313 922 37,5 75,00 2,00% 18 0,6793 627 1972 73,313 5,698 4,226 74,505 74,500 2,00% 71 0,6837 3,761 3,766 38,55 73,00 2,00% 71 0,6837 2330 1973 78,586 5,120 (1,555) 82,151 3,565 35,5 73,00 2,00% 71 0,6837 2330 1974 3,766 38,479 4,466 4,46				, ,			,						
1988													2428
1968				, ,			,						
1970							,						
1972				, ,									2604
1973 78,586 5,120 (1,555) 82,151 3,565 35.5 71.00 2,00% 71 0,6537 2330 1974 82,151 2,773 (50) 84,874 2,723 34.5 69.00 2,00% 54 0,6402 1743 1975 84,874 7,449 (1,044) 91,279 6,405 33.5 67.00 2,00% 128 0,6262 4011 1976 91,279 1,228 (545) 91,982 683 32.5 65.00 2,00% 14 0,61118 418 1977 91,982 2,953 (469) 94,446 2,484 31.5 63.00 2,00% 50 0,5989 1483 1978 107,073 2,127 30.5 61.00 2,00% 50 0,5989 1483 1978 107,073 2,1970 (1,138) 127,905 20,832 29.5 59.00 2,00% 447 0,5657 17785 1980 127,905 17,906 (540) 145,271 17,366 28.5 57,00 2,00% 447 0,5657 17785 1980 127,905 17,906 (540) 145,271 17,366 28.5 57,00 2,00% 53 0,5815 7343 1979 177,006 (540) 145,271 17,366 28.5 57,00 2,00% 447 0,5657 17785 1980 177,905 17,906 (540) 145,271 17,366 28.5 57,00 2,00% 53 0,5819 14263 172,036 27,746 (1,941) 197,841 25,80 2.65 53.00 2,00% 53 0,5329 14263 1981 145,271 22,440 (675) 172,036 26,765 27.5 55.00 2,00% 535 0,5329 14263 1982 14263 127,036 27,746 (1,941) 197,841 25,80 2.65 53.00 2,00% 546 0,549 14263 1984 122,2751 10,369 23,120 10,369 24.5 49,00 2,00% 488 0,4984 12415 1983 222,751 10,369 23,120 10,369 24.5 49,00 2,00% 20,00% 20,40 4080 4984 1985 233,120 14,191 (1,983) 245,328 12,208 23,5 47,00 2,00% 244 0,4626 5647 1986 245,328 22,870 (321) 267,877 22,68 21,5 43,00 2,00% 542 0,4255 115,25 1988 294,663 47,110 (1,883) 340,180 25,182 (791) 364,571 24,391 19.5 33,00 2,00% 488 0,3874 449,199 364,571 7,563 (234) 376,30 3,40 3,40 3,40 3,40 3,40 3,40 3,40 3													
1974 82.151 2.773 (50) 84.874 2.723 34.5 69.00 2.00% 54 0.6402 1743 1975 84.874 7.449 (1.044) 91.279 6.05 33.5 67.00 2.00% 128 0.6262 4011 1976 91.279 1.228 (645) 91.962 683 32.5 65.00 2.00% 14 0.6118 418 1977 91.962 2.963 (469) 94.446 2.448 31.5 63.00 2.00% 50 0.5969 1483 1978 94.446 12.890 (263) 107.073 12.627 30.5 61.00 2.00% 50 0.5969 1483 1978 91.962 1.27905 (1.138) 127.905 20.832 29.5 59.00 2.00% 417 0.5667 1786 1980 127.905 17.908 (540) 145.271 17.366 28.5 57.00 2.00% 417 0.5667 1786 1980 127.905 17.908 (540) 145.271 17.366 28.5 57.00 2.00% 417 0.5667 11788 1981 145.271 27.440 (675) 172.036 20.768 27.5 55.00 2.00% 535 0.5329 14263 1982 172.036 27.746 (1.941) 197.841 25.805 26.5 53.00 2.00% 535 0.5329 14263 1983 197.841 26.229 (1.319) 222.751 24.910 25.5 51.00 2.00% 498 0.4984 12415 1984 222.751 10.369 233.120 10.369 24.5 49.00 2.00% 20% 498 0.4984 1985 233.120 14.191 (1.983) 245.328 12.208 23.5 47.00 2.00% 244 0.4626 5647 1986 245.328 22.870 (321) 267.877 22.549 22.5 40.00 2.00% 540 0.4042 10016 1987 267.877 27.679 (593) 294.963 27.006 21.5 43.00 2.00% 541 0.4422 10016 1987 267.877 27.693 49.493 30.40180 452.17 20.5 41.00 2.00% 542 0.00% 541 0.4422 10016 1987 267.877 27.693 34.963 37.00 364.571 24.391 19.5 39.00 2.00% 488 0.3874 949 1990 364.571 7.563 (234) 371.900 7.329 18.5 37.00 2.00% 66 0.3487 1155 1992 375.213 12.757 (743) 387.227 12.048 13.313 17.5 35.00 2.00% 66 0.3487 1155 1993 387.227 13.795 (58) 400.944 13.737 15.5 31.00 2.00% 564 0.3881 999 340.180 25.182 (7.91) 364.571 24.391 19.5 39.00 2.00% 66 0.3487 1155 1993 387.227 13.795 (58) 400.944 13.737 15.5 31.00 2.00% 564 0.3881 999 340.180 45.217 57.563 (234) 371.900 7.329 18.5 37.00 2.00% 564 0.3487 1155 1993 387.227 13.795 (58) 400.944 13.737 15.5 31.00 2.00% 564 0.3487 1155 1993 387.227 13.795 (58) 400.944 19.666 5.244 (3.60) 42.540 38.888 10.02 11.55 31.00 2.00% 564 0.3487 1155 1993 387.227 13.795 (58) 400.944 13.737 15.5 31.00 2.00% 564 0.3487 1155 1993 387.227 13.795 (58) 480.00 42.540 38.888 12.5 20.00 2.00% 564 0.1899 5357 200 486.803 38.													
1975													
1977 91,962 2,953 (469) 94,446 2,484 31.5 63.00 2,00% 50 0,5969 1483 1979 107,073 21,970 (1,138) 127,905 20,832 29.5 59.00 2,00% 417 0,5657 1734 1980 127,905 17,906 (540) 145,271 17,366 28.5 57.00 2,00% 417 0,5657 11786 1981 145,271 27,440 (675) 172,036 26,765 27.5 55.00 2,00% 516 0,5413 9400 1982 172,036 27,746 (1,941) 197,841 25,000 2,00% 516 0,5413 9400 1984 222,751 10,369 233,120 10,369 233,120 10,369 24.5 49.00 2,00% 297 0,4807 4984 1984 222,751 10,369 233,120 10,369 24.5 49.00 2,00% 207 0,4807 9484 <tr< td=""><td></td><td>84,874</td><td>7,449</td><td>(1,044)</td><td></td><td>91,279</td><td>6,405</td><td>33.5</td><td>67.00</td><td>2.00%</td><td></td><td></td><td></td></tr<>		84,874	7,449	(1,044)		91,279	6,405	33.5	67.00	2.00%			
1978 94.446 12,890 (263) 107,073 12,627 30.5 61.00 2.00% 253 0.5815 7343 1979 107,073 21,970 (1,138) 127,905 53.22 25.5 59.0 2.00% 347 0.5617 1178 1980 127,905 17,906 (654) 145,271 17,366 28.5 57.00 2.00% 347 0.5413 94.00 1981 145,271 27,446 (1,641) 197,841 25,805 26.5 53.00 2.00% 516 0.5158 13310 1983 197,841 26,229 (1,319) 222,751 24,910 2.55 51.00 2.00% 488 0.4984 12415 1984 222,751 10,369 223,751 24,910 2.00% 244 0.4626 5647 1985 233,120 11,368 22,549 2.25 45,00 2.00% 441 0.4626 5647 1986 245,228 22,870<													418
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1983 197,841 26,229 (1,319) 22,751 24,910 25.5 51.00 2.00% 498 0.4984 12415 1985 233,120 14,191 (1,983) 245,328 12,208 23.5 47.00 2.00% 244 0.4626 5647 1986 245,328 22,870 (321) 267,877 22,549 22.5 45.00 2.00% 451 0.4442 10016 1987 267,877 27,679 (593) 294,963 27,086 21.5 43.00 2.00% 451 0.4425 11025 1988 294,963 47,110 (1,893) 340,180 45,217 20.5 41,00 2.00% 904 0.4066 18385 1989 364,571 7,563 (234) 371,900 7,329 18.5 37.00 2.00% 48 0.3874 944 1990 364,571 7,563 (234) 371,900 7,329 18.5 37.00 2.00% 417 0.3681 2698 1991 377,900 4,827 (1,514) 375,213													
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1988 294,963 47,110 (1,893) 340,180 45,217 20.5 41,00 2.00% 904 0.4066 18385 1989 340,180 25,182 (791) 364,571 24,391 19.5 39.00 2.00% 488 0.3874 9449 1990 364,571 7,563 (234) 371,900 7,329 18.5 37.00 2.00% 488 0.3874 9449 1991 371,900 4,827 (1,514) 375,213 3,313 17.5 35.00 2.00% 66 0.3487 1155 1992 375,213 12,757 (743) 387,227 12,014 16.5 33.00 2.00% 240 0.3291 3954 1993 387,227 13,795 (68) 400,964 13,737 15.5 31.00 2.00% 240 0.3291 3954 1994 400,964 9,197 (1,413) 408,748 7,784 14.5 29.00 2.00% 156 0.2796 2176 1995 408,748 11,362 (454) 419,656													
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1998 433,563 7,187 440,750 7,187 10.5 21.00 2.00% 144 0.2099 1509 1999 440,750 28,208 468,958 28,208 9.5 19.00 2.00% 564 0.1899 5357 2000 468,958 18,106 (1,959) 485,105 16,147 8.5 17.00 2.00% 323 0.1699 2743 2001 485,105 12,444 (869) 496,680 11,575 7.5 15.00 2.00% 232 0.1499 1735 2002 496,680 39,817 536,497 39,817 6.5 13.00 2.00% 796 0.1299 5172 2003 536,497 4,793 541,290 4,793 5.5 11.00 2.00% 96 0.1099 527 2004 541,290 12,860 4.5 9.00 2.00% 257 0.0899 1156 2005 554,150 2,777 556,927 2,777 3.5 7.00 2.00% 256 0.0699 194 2006 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
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2003 536,497 4,793 5.5 11.00 2.00% 96 0.1099 527 2004 541,290 12,860 554,150 12,860 4.5 9.00 2.00% 257 0.0899 1156 2005 554,150 2,777 556,927 2,777 3.5 7.00 2.00% 56 0.0699 194 2006 556,927 23,142 (12,554) 567,515 10,588 2.5 5.00 2.00% 212 0.0499 528 2007 567,515 28,311 (3,029) 592,797 25,282 1.5 3.00 2.00% 506 0.0299 756 2008 592,797 592,797 - 0.5 1.00 2.00% - 0.0099 0				(869)									
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2007 567,515 28,311 (3,029) 592,797 25,282 1.5 3.00 2.00% 506 0.0299 756 2008 592,797 - 0.5 1.00 2.00% - 0.0099 0	2005	554,150	2,777			556,927	2,777	3.5	7.00	2.00%	56	0.0699	194
2008 592,797 - 0.5 1.00 2.00% - 0.0099 0													528
			28,311	(3,029)			25,282						
- 640,687 (47,890) 13,551,584 592,797 11,856 241,327	2000	392,191				592,797	-	0.5	1.00	∠.∪∪%	-	0.0099	U
		-	640,687	(47,890)		13,551,584	592,797				11,856	_	241,327

Net Salavage Adjustment:	2,371	48,265
Annual Depreciation:	14,227	
	Accrued Depreciation:	289,593

Account Number: 349 TRANSMISSION & DISTRIBUTION PLANT OTHER T & D PLANT lowa Curve Type: SQ
Avg. Service Life: 20 Years
Net Salvage Percent: 0%

								Percent of	Annual D	epreciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
2002	-	5,777			5,777	5,777	6.5	32.50	5.00%	289	0.3150	1820
2003	5,777	30,293			36,070	30,293	5.5	27.50	5.00%	1,515	0.2650	8028
2004	36,070	333			36,403	333	4.5	22.50	5.00%	17	0.2150	72
2005	36,403	14,983			51,386	14,983	3.5	17.50	5.00%	749	0.1650	2472
2006	51,386	21,299			72,685	21,299	2.5	12.50	5.00%	1,065	0.1150	2449
2007	72,685	26,019			98,704	26,019	1.5	7.50	5.00%	1,301	0.0650	1691
2008	98,704				98,704	-	0.5	2.50	5.00%	-	0.0150	0
		98,704	-		399,729	98,704				4,935	_	16,532

Net Salavage Adjustment: - 4,935
Annual Depreciation: 4,935
Accrued Depreciation: 16,532

Composite Annual Accrual Rate, Percent: 5.00%

Account Number: 390 GENERAL PLANT S
Iowa Curve Type: R1

lowa Curve Type: R1
Avg. Service Life: 35
Net Salvage Percent: -10%

GENERAL PLANT STRUCTURES & IMPROVEMENTS

Years

1915											preciation	Accrued Dep	
1916	1015	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal 200	Net Change 200	<u>Age</u> 93.5	Avg. Age 267.14	Rate 2.86%	Amount 6	1.0000	Amt. 200
1918		200	200			200	-	92.5	264.29	2.86%	-	1.0000	0
1919 200 1920 1921 200 1922 200 1922 200 1923 200 1925 200 1926 200 1926 200 1927 200 1928 200 1929 200 1930 200 1931 200 1931 200 1933 200 1934 200 1935 200 1937 200 1938 200 1938 200 1939 200 1940 200 1941 200 1944 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1950 200 1951 200 1955 370 1955 355 1956 755 1957 755 1958 370 11,214 126 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1967 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1979 26,240 1						200	-	91.5	261.43	2.86%	-	1.0000	0
1920 200 1921 200 1923 200 1923 200 1924 200 1925 200 1926 200 1926 200 1927 200 1928 200 1931 200 1931 200 1933 200 1934 200 1935 200 1936 200 1937 200 1938 200 1938 200 1938 200 1938 200 1938 200 1939 200 1936 200 1937 200 1938 200 1939 200 1941 200 1941 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1948 200 1950 200 1951 200 1951 200 1951 200 1952 200 170 1953 370 385 1955 755 1956 755 1957 755 1958 370 1960 370 11,214 126 1966 19,301 1968 19,301 7,234 1969 26,150 309 1970 26,130 1971 26,130 1971 26,130 1971 26,130 1971 26,130 1977 26,240 1978 26,240 1979 26,240						200	-	90.5	258.57	2.86%	-	1.0000	0
1921 200 1923 200 1924 200 1925 200 1926 200 1926 200 1927 200 1928 200 1928 200 1929 200 1931 200 1933 200 1933 200 1934 200 1935 200 1937 200 1938 200 1939 200 1939 200 1939 200 1939 200 1939 200 1939 200 1934 200 1934 200 1941 200 1944 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1950 200 1950 200 1950 200 1951 200 1952 200 170 1953 370 385 1955 755 1956 1956 195						200 200	-	89.5 88.5	255.71 252.86	2.86% 2.86%	-	1.0000 1.0000	0
1922 200 1924 200 1925 200 1926 200 1927 200 1928 200 1928 200 1929 200 1930 200 1931 200 1933 200 1934 200 1935 200 1936 200 1937 200 1938 200 1938 200 1939 200 1941 200 1941 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1948 200 1949 200 1950 200 1951 200 1951 200 1952 200 170 1953 370 1955 370 1955 370 1956 370 1957 755 1958 370 1959 370 1960 370 11,214 1962 11,584 3,007 1963 14,590 4,438 1964 18,979 170 1965 19,174 126 1966 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1972 26,130 1977 26,240 1977 26,240 1978 26,240 1979 26						200	-	87.5	250.00	2.86%	-	1.0000	0
1923						200	-	86.5	247.14	2.86%	-	1.0000	0
1925 200 1926 200 1927 200 1928 200 1930 200 1931 200 1931 200 1933 200 1935 200 1936 200 1936 200 1937 200 1938 200 1938 200 1938 200 1939 200 1939 200 1939 200 1939 200 1941 200 1944 200 1944 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1950 200 1951 200 1952 200 170 1953 370 385 1955 755 1956 755 1956 755 1956 755 1958 370 1959 370 1961 370 11,214 1962 11,584 3,007 1963 14,590 4,438 1964 18,979 170 1966 19,301 1967 19,301 1966 19,301 1967 19,301 1968 19,301 1969 26,150 309 1970 26,130 1971 26,130 1977 26,240 1978 26,240 1977 26,240 1978 26,240 1978 26,240 1978 26,240 1977 26,240 1978 26,240 1978 26,240 1979 26,2307 1988 27,088 24,180 1981 51,188 1982 51,188 1982 51,188 1983 51,188 1984 60,275 27,584 1986 87,704 36,934 1987 26,307 1998 263,087 2999 263,087 299,386 2003 436,091 32,290 275,088 1991 298,908 1992 298,128 12,595 1999 263,087 2999 263,087 2000						200	-	85.5	244.29	2.86%	-	1.0000	0
1926 200 1927 200 1928 200 1929 200 1930 200 1931 200 1932 200 1933 200 1934 200 1935 200 1936 200 1937 200 1938 200 1939 200 1941 200 1941 200 1942 200 1943 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1948 200 1948 200 1950 200 1951 200 1951 200 1952 200 170 1953 370 385 1954 755 1955 755 1956 755 1957 755 1958 370 11,214 126 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1967 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1977 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1979 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1978 26,240 1979						200	-	84.5	241.43	2.86%	-	1.0000	0
1927						200	-	83.5	238.57	2.86%	-	1.0000	0
1928 200 1930 200 1931 200 1931 200 1932 200 1933 200 1934 200 1935 200 1936 200 1937 200 1938 200 1938 200 1939 200 1940 200 1941 200 1944 200 1944 200 1945 200 1946 200 1947 200 1948 200 1949 200 1950 200 1951 200 1951 200 1951 200 1952 200 170 1953 370 385 1954 755 1956 755 1956 755 1956 755 1956 755 1956 755 1956 370 11,214 1962 11,584 3,007 1963 14,590 4,438 1964 18,979 170 1965 19,174 126 1966 19,301 1966 19,301 1966 19,301 1966 19,301 1968 19,301 1968 19,301 1969 26,150 309 1970 26,130 1971 26,130 1971 26,130 1972 26,130 1977 26,240 1976 26,240 1977 26,240 1977 26,240 1976 26,240 1977 26,240 1978 26,240 1977 26,240 1978 26,240 1976 26,240 1977 26,240 1978 26,240 1979 26,240 1978 26,240 1979 26,240 1978 26,240 1977 26,240 1978 26,240 1979 26,240						200 200	-	82.5 81.5	235.71 232.86	2.86% 2.86%	-	1.0000 1.0000	0
1929						200	-	80.5	230.00	2.86%	-	1.0000	0
1931						200	-	79.5	227.14	2.86%	-	1.0000	0
1932						200	-	78.5	224.29	2.86%	-	1.0000	0
1933						200	-	77.5	221.43	2.86%	-	1.0000	0
1934						200	-	76.5	218.57	2.86%	-	1.0000	0
1935						200 200	-	75.5 74.5	215.71 212.86	2.86% 2.86%	-	1.0000 1.0000	0
1936						200	_	73.5	210.00	2.86%	_	1.0000	0
1938						200	-	72.5	207.14	2.86%	-	1.0000	0
1939						200	-	71.5	204.29	2.86%	-	1.0000	0
1940 200 1941 200 1942 200 1943 200 1944 200 1945 200 1946 200 1947 200 1948 200 1950 200 1951 200 1951 200 1952 200 170 1953 370 385 1954 755 1955 755 1956 755 1957 755 1958 370 1960 370 1961 370 11,214 1962 11,584 3,007 1961 370 11,214 1962 11,584 3,007 1966 19,301 1966 19,301 1966 19,301 1967 19,301 1968 19,301 1968 19,301 1968 19,301 1968 19,301 1970 26,130 1971 26,130 1971 26,130 1971 26,130 1972 26,130 1973 26,130 110 1974 26,240 1975 26,240 1976 26,240 1977 26,240 1978 26,240 1977 26,240 1978 26,240 1977 26,240 1978 26,240 1979 26,240 1988 27,008 24,180 1981 51,188 1982 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 263,087 1996 268,307 1997 262,307 1998 263,087 1999 263,087 1990 263,087 1900 263,087 190						200	-	70.5	201.43	2.86%	-	1.0000	0
1941						200	-	69.5	198.57	2.86%	-	0.9896	0
1942						200 200	-	68.5 67.5	195.71 192.86	2.86% 2.86%	-	0.9801 0.9701	0
1943						200	-	66.5	190.00	2.86%	-	0.9634	0
1945						200	-	65.5	187.14	2.86%	-	0.9533	0
1946						200	-	64.5	184.29	2.86%	-	0.9435	0
1947						200	-	63.5	181.43	2.86%	-	0.9342	0
1948						200 200	-	62.5 61.5	178.57 175.71	2.86% 2.86%	-	0.9252 0.9163	0
1949						200	-	60.5	173.71	2.86%	-	0.9163	0
1950						200	-	59.5	170.00	2.86%	-	0.9014	0
1952						200	-	58.5	167.14	2.86%	-	0.8924	0
1953						200	-	57.5	164.29	2.86%	-	0.8831	0
1954						370	170	56.5	161.43	2.86%	5	0.8737	149
1955			385			755 755	385	55.5 54.5	158.57 155.71	2.86% 2.86%	11	0.8641 0.8543	333 0
1956						755 755	-	53.5	152.86	2.86%	-	0.8443	0
1958 370 1959 370 1960 370 1961 370 11,214 1962 11,584 3,007 1963 14,590 4,438 1964 18,979 170 1965 19,174 126 1966 19,301 1966 1967 19,301 7,234 1968 19,301 7,234 1969 26,150 309 1970 26,130 110 1971 26,130 110 1972 26,130 110 1974 26,240 1975 1976 26,240 1977 1978 26,240 1978 1979 26,240 935 1980 27,008 24,180 1981 51,188 1982 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347						755	-	52.5	150.00	2.86%	-	0.8376	0
1959				(385)		370	(385)	51.5	147.14	2.86%	(11)	0.8272	-318
1960						370	-	50.5	144.29	2.86%	-	0.8166	0
1961						370 370	-	49.5 48.5	141.43 138.57	2.86%	-	0.8058 0.7948	0
1962			11 214			11,584	- 11,214	46.5 47.5	135.71	2.86% 2.86%	320	0.7946	0 8786
1963						14,590	3,007	46.5	132.86	2.86%	86	0.7720	2321
1965 19,174 126 1966 19,301 1967 1967 19,301 7,234 1968 19,301 7,234 1969 26,150 309 1970 26,130 1971 1971 26,130 110 1972 26,130 110 1973 26,130 110 1974 26,240 1975 26,240 1976 26,240 935 1978 26,240 935 1980 27,008 24,180 1981 51,188 9,087 1982 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1996 258,307				(50)		18,979	4,388	45.5	130.00	2.86%	125	0.7642	3354
1966 19,301 1967 19,301 1968 19,301 7,234 1969 26,150 309 1970 26,130 309 1971 26,130 110 1972 26,130 110 1974 26,240 1975 26,240 1976 26,240 935 1978 26,240 935 1980 27,008 24,180 1981 51,188 1982 1981 51,188 9,087 1982 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,008 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1998 263,087 </td <td></td> <td></td> <td></td> <td>26</td> <td></td> <td>19,174</td> <td>195</td> <td>44.5</td> <td>127.14</td> <td>2.86%</td> <td>6</td> <td>0.7523</td> <td>147</td>				26		19,174	195	44.5	127.14	2.86%	6	0.7523	147
1967 19,301 7,234 1968 19,301 7,234 1969 26,150 309 1970 26,130 309 1971 26,130 110 1972 26,130 110 1973 26,130 110 1974 26,240 1975 26,240 1976 26,240 1977 26,240 1978 26,240 935 1980 27,008 24,180 1981 51,188 1982 1982 51,188 1983 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1996 258,307 1999 263,087 </td <td></td> <td></td> <td>126</td> <td></td> <td></td> <td>19,301</td> <td>126</td> <td>43.5</td> <td>124.29</td> <td>2.86%</td> <td>4</td> <td>0.7401</td> <td>94</td>			126			19,301	126	43.5	124.29	2.86%	4	0.7401	94
1968 19,301 7,234 1969 26,150 309 1970 26,130 1971 26,130 1972 26,130 1973 26,130 1974 26,240 1975 26,240 1977 26,240 1978 26,240 1979 26,240 1979 26,240 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,988 1992 298,128 12,595 1993 259,110 1994 258,307 1996 258,307 1998 263,087 2000 263,0						19,301 19,301	-	42.5 41.5	121.43 118.57	2.86% 2.86%	-	0.7276 0.7149	0
1969 26,150 309 1970 26,130 309 1971 26,130 1972 1973 26,130 110 1974 26,240 1975 1976 26,240 1977 1977 26,240 1978 1978 26,240 1979 1979 26,240 935 1980 27,008 24,180 1981 51,188 1982 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1998 263,087 1999 263,087 1999 263,087 2000 263,087 <t< td=""><td></td><td></td><td>7.234</td><td>(385)</td><td></td><td>26,150</td><td>6,849</td><td>40.5</td><td>115.71</td><td>2.86%</td><td>196</td><td>0.7019</td><td>4807</td></t<>			7.234	(385)		26,150	6,849	40.5	115.71	2.86%	196	0.7019	4807
1970 26,130 1971 26,130 1972 26,130 1973 26,130 110 1974 26,240 1975 26,240 1976 26,240 1977 26,240 1978 26,240 1979 26,240 1979 26,240 1979 26,240 1980 27,008 1981 51,188 1982 51,188 1983 51,188 1984 60,275 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 2000 263,087				(329)		26,130	(20)	39.5	112.86	2.86%	(1)	0.6887	-14
1972 26,130 110 1974 26,240 110 1975 26,240 1976 26,240 1977 26,240 1978 26,240 1979 26,240 935 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1996 258,307 1996 258,307 4,000 1997 262,307 1998 263,087 2000 263,087 200 263,087 200 263,087 200 263,087 200 236,705 99,386 200 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808 7,827 2007 590,808 7,827 2007		26,130		` ,		26,130	- ′	38.5	110.00	2.86%	-	0.6797	0
1973 26,130 110 1974 26,240 1975 26,240 1977 26,240 1978 26,240 1979 26,240 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290						26,130	-	37.5	107.14	2.86%	-	0.6659	0
1974 26,240 1975 26,240 1977 26,240 1978 26,240 1979 26,240 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005			440			26,130	-	36.5	104.29	2.86%	-	0.6519	0
1975 26,240 1976 26,240 1977 26,240 1979 26,240 1979 26,240 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005			110			26,240 26,240	110	35.5 34.5	101.43 98.57	2.86% 2.86%	3	0.6376 0.6230	70 0
1976 26,240 1977 26,240 1978 26,240 1979 26,240 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 <td></td> <td></td> <td></td> <td></td> <td></td> <td>26,240</td> <td>-</td> <td>33.5</td> <td>95.71</td> <td>2.86%</td> <td>-</td> <td>0.6080</td> <td>0</td>						26,240	-	33.5	95.71	2.86%	-	0.6080	0
1978 26,240 935 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808						26,240	-	32.5	92.86	2.86%	-	0.5928	0
1979 26,240 935 1980 27,008 24,180 1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808	1977					26,240	-	31.5	90.00	2.86%	-	0.5824	0
1980 27,008 24,180 1981 51,188 1982 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1999 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808			~			26,240	<u>-</u> 	30.5	87.14	2.86%	<u>-</u>	0.5667	0
1981 51,188 1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(167)		27,008 51,188	768	29.5	84.29	2.86%	22 601	0.5506	423
1982 51,188 1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808			∠4,180			51,188 51,188	24,180	28.5 27.5	81.43 78.57	2.86% 2.86%	691 -	0.5342 0.5174	12917 0
1983 51,188 9,087 1984 60,275 27,584 1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808						51,188	-	26.5	75.71	2.86%	_	0.5004	0
1985 86,924 780 1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808	1983	51,188				60,275	9,087	25.5	72.86	2.86%	260	0.4831	4390
1986 87,704 36,934 1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(935)		86,924	26,649	24.5	70.00	2.86%	761	0.4714	12562
1987 123,535 111,347 1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(4.400)		87,704	780	23.5	67.14	2.86%	22	0.4535	354
1988 234,919 34,415 1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(1,103) 37		123,535	35,831 111 384	22.5 21.5	64.29 61.43	2.86%	1,024 3,182	0.4354 0.4170	15601 46447
1989 275,088 1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				5,754		234,919 275,088	111,384 40,169	21.5 20.5	58.57	2.86% 2.86%	3,182 1,148	0.4170	15999
1990 275,088 1991 298,908 1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808			J., 110	0,101		275,088	-	19.5	55.71	2.86%	-,,,	0.3794	0
1992 298,128 12,595 1993 259,110 1994 258,307 1995 258,307 1996 258,307 1997 262,307 1998 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808	1990	275,088		23,820		298,908	23,820	18.5	52.86	2.86%	681	0.3602	8580
1993 259,110 1994 258,307 1995 258,307 1996 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 93,097 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(780)		298,128	(780)	17.5	50.00	2.86%	(22)	0.3473	-271
1994 258,307 1995 258,307 1996 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 93,097 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808			12,595	(51,613)		259,110	(39,018)	16.5	47.14	2.86%	(1,115)	0.3278	-12790
1995 258,307 1996 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(803)		258,307 258,307	(803)	15.5	44.29	2.86%	(23)	0.3080	-247
1996 258,307 4,000 1997 262,307 1998 263,087 1999 263,087 2000 263,087 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808						258,307 258,307	-	14.5 13.5	41.43 38.57	2.86% 2.86%	-	0.2881 0.2680	0
1997 262,307 1998 263,087 1999 263,087 2000 263,087 93,097 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808			4.000			262,307	4,000	12.5	35.71	2.86%	114	0.2477	991
1998 263,087 1999 263,087 2000 263,087 93,097 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808	1997	262,307	,		780	263,087	780	11.5	32.86	2.86%	22	0.2273	177
2000 263,087 93,097 2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808	1998	263,087				263,087	-	10.5	30.00	2.86%	-	0.2136	0
2001 329,842 6,863 2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808					.	263,087	<u>-</u>	9.5	27.14	2.86%		0.1930	0
2002 336,705 99,386 2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808				(991)	(25,351)	329,842	66,755	8.5 7.5	24.29	2.86%	1,907	0.1722	11495
2003 436,091 32,290 2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808						336,705 436,091	6,863 99,386	7.5 6.5	21.43 18.57	2.86% 2.86%	196 2,840	0.1513 0.1302	1038 12940
2004 468,381 5,316 2005 473,697 109,284 2006 582,981 7,827 2007 590,808						436,091	99,386 32,290	6.5 5.5	15.71	2.86% 2.86%	2,840 923	0.1302	3520
2005 473,697 109,284 2006 582,981 7,827 2007 590,808						473,697	5,316	4.5	12.86	2.86%	152	0.0876	466
2007 590,808	2005	473,697	109,284			582,981	109,284	3.5	10.00	2.86%	3,122	0.0732	8000
			7,827			590,808	7,827	2.5	7.14	2.86%	224	0.0515	403
ZULIA DULI XUX						590,808	-	1.5	4.29	2.86%	-	0.0295	0
2000 990,000	2008	590,808				590,808	-	0.5	1.43	2.86%	-	0.0074	0
- 643,283			643 283	(27,904)		8,829,460	590,808				16,880		162,922

Net Salavage Adjustment: 1,688 16,292
Annual Depreciation: 18,568
Accrued Depreciation: 179,214

3.14%

Account Number: 391 R1

GENERAL PLANT OFFICE FURNITURE & EQUIPMENT

lowa Curve Type: Avg. Service Life: Net Salvage Percent:

13 Years

0%

								Percent of	Annual D	epreciation	Accrued Dep	oreciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1950	-	188			188	188	58.5	450.00	7.69%	14	1.0000	188
1951	188	277			465	277	57.5	442.31	7.69%	21	1.0000	277
1952	465	158			623	158	56.5	434.62	7.69%	12	1.0000	158
1953	623				623	-	55.5	426.92	7.69%	-	1.0000	0
1954	623				623	-	54.5	419.23	7.69%	-	1.0000	0
1955	623	60			683	60	53.5	411.54	7.69%	5	1.0000	60
1956	683	220			903	220	52.5	403.85	7.69%	17	1.0000	220
1957	903				903	-	51.5	396.15	7.69%	-	1.0000	0
1958	903	175			1,079	175	50.5	388.46	7.69%	13	1.0000	175
1959	1,079	157			1,236	157	49.5	380.77	7.69%	12	1.0000	157
1960	1,236	280			1,516	280	48.5	373.08	7.69%	22	1.0000	280
1961	1,516	734			2,250	734	47.5	365.38	7.69%	56	1.0000	734
1962	2,250	1,739			3,989	1,739	46.5	357.69	7.69%	134	1.0000	1739
1963	3,989	1,038			5,027	1,038	45.5	350.00	7.69%	80	1.0000	1038
1964	5,027	748			5,774	748	44.5	342.31	7.69%	58	1.0000	748
1965	5,774	478	(220)		6,032	258	43.5	334.62	7.69%	20	1.0000	258
1966	6,032	738	(218)		6,552	520	42.5	326.92	7.69%	40	1.0000	520
1967	6,552	822	(96)		7,279	726	41.5	319.23	7.69%	56	1.0000	726
1968	7,279	530	, ,		7,808	530	40.5	311.54	7.69%	41	1.0000	530
1969	7,808	218	(70)		7,957	148	39.5	303.85	7.69%	11	1.0000	148
1970	7,957	996	(239)		8,713	756	38.5	296.15	7.69%	58	1.0000	756
1971	8,713	295	,		9,008	295	37.5	288.46	7.69%	23	1.0000	295
1972	9,008	167			9,175	167	36.5	280.77	7.69%	13	1.0000	167
1973	9,175	90			9,265	90	35.5	273.08	7.69%	7	1.0000	90
1974	9,265				9,265	-	34.5	265.38	7.69%	-	1.0000	0
1975	9,265				9,265	_	33.5	257.69	7.69%	_	1.0000	0
1976	9,265				9,265	_	32.5	250.00	7.69%	_	1.0000	0
1977	9,265				9,265	_	31.5	242.31	7.69%	_	1.0000	0
1978	9,265	1,375	(505)		10,135	870	30.5	234.62	7.69%	67	1.0000	870
1979	10,135	759	(983)		9,911	(224)	29.5	226.92	7.69%	(17)	1.0000	-224
1980	9,911	4,527	(644)		13,794	3,883	28.5	219.23	7.69%	299	1.0000	3883
1981	13,794	1,211	(478)		14,527	733	27.5	211.54	7.69%	56	1.0000	733
1982	14,527	525	(102)		14,950	423	26.5	203.85	7.69%	33	1.0000	423
1983	14,950		(102)		16,628	1,678	25.5	196.15	7.69%	129	0.9833	1650
1984	16,628	1,678 8,503	(795)		24,336	7,708	24.5	188.46	7.69%	593	0.9567	7374
1985												1550
	24,336	2,281	(617)		26,000	1,664	23.5	180.77	7.69%	128	0.9312	
1986	26,000	38,138	(390)		63,748	37,748	22.5	173.08	7.69%	2,904	0.9104	34366
1987	63,748	5,014			68,762	5,014	21.5	165.38	7.69%	386	0.8862	4443
1988	68,762	2,550	(500)		71,312	2,550	20.5	157.69	7.69%	196	0.8609	2195
1989	71,312	1,862	(520)		72,654	1,342	19.5	150.00	7.69%	103	0.8376	1124
1990	72,654	8,566	(4.000)		81,220	8,566	18.5	142.31	7.69%	659	0.8094	6934
1991	81,220	8,297	(4,920)		84,597	3,377	17.5	134.62	7.69%	260	0.7797	2633
1992	84,597	13,075	(7,452)		90,220	5,622	16.5	126.92	7.69%	432	0.7482	4207
1993	90,220	12,341	(, ,,,,)		102,561	12,341	15.5	119.23	7.69%	949	0.7192	8876
1994	102,561	2,767	(1,413)		103,915	1,354	14.5	111.54	7.69%	104	0.6842	927
1995	103,915	2,592	(778)		105,729	1,814	13.5	103.85	7.69%	140	0.6472	1174
1996	105,729	-	(39,566)		66,163	(39,566)	12.5	96.15	7.69%	(3,044)	0.6130	-24254
1997	66,163	6,266	(270)		72,159	5,996	11.5	88.46	7.69%	461	0.5719	3429
1998	72,159	-	(8,612)		63,548	(8,612)	10.5	80.77	7.69%	(662)	0.5286	-4552
1999	63,548	4,842			68,390	4,842	9.5	73.08	7.69%	372	0.4889	2367
2000	68,390	1,258			69,648	1,258	8.5	65.38	7.69%	97	0.4415	555
2001	69,648				69,648	-	7.5	57.69	7.69%	-	0.3920	0
2002	69,648				69,648	-	6.5	50.00	7.69%	-	0.3473	0
2003	69,648	10,749			80,397	10,749	5.5	42.31	7.69%	827	0.2947	3168
2004	80,397				80,397	-	4.5	34.62	7.69%	-	0.2409	0
2005	80,397				80,397	-	3.5	26.92	7.69%	-	0.1861	0
2006	80,397				80,397	-	2.5	19.23	7.69%	-	0.1373	0
2007	80,397				80,397	-	1.5	11.54	7.69%	-	0.0804	0
2008	80,397				80,397	-	0.5	3.85	7.69%	-	0.0222	0
											_	
		149,283	(68,886)		2,071,318	80,397				6,184		73,116

Net Salavage Adjustment: **Annual Depreciation:** 6,184 **Accrued Depreciation:** 73,116

Composite Annual Accrual Rate, Percent: 7.69%

Aquarion Water Company of New Hampshire

Account Number: 391H Computer Hardware & Software

lowa Curve Type: SQ
Avg. Service Life: 5 Years
Net Salvage Percent: 0%

								Percent of	Annual D	epreciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1984	(100)	9,055	(1)	-	8,954	9,054	24.5	490.00	20.00%	1,811	1.0000	9054
1985	8,954	5,527	(6,317)	-	8,164	(790)	23.5	470.00	20.00%	(158)	1.0000	-790
1986	8,164	3,948	390	-	12,501	4,338	22.5	450.00	20.00%	868	1.0000	4338
1987	12,501	117,310	-	-	129,812	117,310	21.5	430.00	20.00%	23,462	1.0000	117310
1988	129,812	8,359	(533)	-	137,638	7,826	20.5	410.00	20.00%	1,565	1.0000	7826
1989	137,638	7,839	(360)	-	145,117	7,479	19.5	390.00	20.00%	1,496	1.0000	7479
1990	145,117	15,674	(1,192)	-	159,598	14,482	18.5	370.00	20.00%	2,896	1.0000	14482
1991	159,598	1,115	1,925	-	162,638	3,040	17.5	350.00	20.00%	608	1.0000	3040
1992	162,638	3,402	4,191	-	170,232	7,594	16.5	330.00	20.00%	1,519	1.0000	7594
1993	170,232	18,021	(13,833)	-	174,420	4,188	15.5	310.00	20.00%	838	1.0000	4188
1994	174,420	4,322	1,413	-	180,154	5,735	14.5	290.00	20.00%	1,147	1.0000	5735
1995	180,154	12,750	(21,196)	-	171,708	(8,446)	13.5	270.00	20.00%	(1,689)	1.0000	-8446
1996	171,708	8,061	(22,200)	-	157,570	(14,139)	12.5	250.00	20.00%	(2,828)	1.0000	-14139
1997	157,570	8,686	(71,448)	2,282	97,090	(60,480)	11.5	230.00	20.00%	(12,096)	1.0000	-60480
1998	97,090	78,767	7,495	-	183,351	86,262	10.5	210.00	20.00%	17,252	1.0000	86262
1999	183,351	111,256	-	-	294,607	111,256	9.5	190.00	20.00%	22,251	1.0000	111256
2000	294,607	9,765	(24,534)	-	279,838	(14,769)	8.5	170.00	20.00%	(2,954)	1.0000	-14769
2001	279,838	45,726	(250)	-	325,314	45,476	7.5	150.00	20.00%	9,095	1.0000	45476
2002	325,314	34,382	(173,527)	-	186,169	(139,145)	6.5	130.00	20.00%	(27,829)	1.0000	-139145
2003	186,169	357,180	(32,323)	-	511,026	324,857	5.5	110.00	20.00%	64,971	1.0000	324857
2004	511,026	15,727	-	-	526,753	15,727	4.5	90.00	20.00%	3,145	0.8950	14076
2005	526,753	40,547	-	-	567,300	40,547	3.5	70.00	20.00%	8,109	0.6950	28180
2006	567,300	8,726	-	-	576,026	8,726	2.5	50.00	20.00%	1,745	0.4950	4319
2007	576,026	14,239	-	-	590,265	14,239	1.5	30.00	20.00%	2,848	0.2950	4201
2008	590,265	-	(21,705)	-	568,560	(21,705)	0.5	10.00	20.00%	(4,341)	0.0950	-2062
		940,850	(374,572)		6,362,662	568,560				113,712	_	559,740

Composite Annual Accrual Rate, Percent: 20

20.00%

Account Number: 392 Iowa Curve Type:

GENERAL PLANT TRANSPORTATION EQUIPMENT

S6 8 Avg. Service Life: Net Salvage Percent: 10%

Years

	Rog Pol	٨٨٨	Pot	Adi/Trans	End Dal	Not Change	۸۵۵			epreciation	Accrued De	
1931	<u>Beg Bal</u> -	<u>Add</u> 4	Ret	Adj/Trans	End Bal 4	Net Change 4	<u>Age</u> 77.5	Avg. Age 968.75	Rate 12.50%	Amount 1	Ratio 1.0000	Amt.
1932	4	585			589	585	76.5	956.25	12.50%	73	1.0000	585
1933	589	653	(738)		504	(85)	75.5	943.75	12.50%	(11)	1.0000	-85
1934	504	738			1,242	738	74.5	931.25	12.50%	92	1.0000	738
1935	1,242	551	(589)		1,205	(38)	73.5	918.75	12.50%	(5)	1.0000	-38
1936	1,205	12			1,216	12	72.5	906.25	12.50%	1	1.0000	12
1937	1,216				1,216	-	71.5	893.75	12.50%	-	1.0000	0
1938	1,216	625			1,841	625	70.5	881.25	12.50%	78	1.0000	625
1939	1,841	075	(000)		1,841	-	69.5	868.75	12.50%	-	1.0000	0
1940	1,841	675	(660)		1,856	15 101	68.5	856.25	12.50%	2	1.0000	15
1941 1942	1,856 1,957	657 778	(556) (645)		1,957 2,090	101 133	67.5 66.5	843.75 831.25	12.50% 12.50%	13 17	1.0000 1.0000	101 133
1943	2,090	770	(043)		2,090	-	65.5	818.75	12.50%	-	1.0000	0
1944	2,090				2,090	_	64.5	806.25	12.50%	_	1.0000	0
1945	2,090				2,090	_	63.5	793.75	12.50%	-	1.0000	0
1946	2,090				2,090	-	62.5	781.25	12.50%	-	1.0000	0
1947	2,090				2,090	-	61.5	768.75		-	1.0000	0
1948	2,090	1,278	(657)		2,711	621	60.5	756.25	12.50%	78	1.0000	621
1949	2,711				2,711	-	59.5	743.75	12.50%	-	1.0000	0
1950	2,711	2,980	(1,433)		4,258	1,547	58.5	731.25	12.50%	193	1.0000	1547
1951	4,258				4,258	-	57.5	718.75		-	1.0000	0
1952	4,258	1,829	(1,278)		4,809	551	56.5	706.25	12.50%	69	1.0000	551
1953	4,809				4,809	-	55.5	693.75	12.50%	-	1.0000	0
1954	4,809	260			5,069	260	54.5	681.25	12.50%	33	1.0000	260
1955	5,069	3,458	(1,595)		6,932	1,863	53.5	668.75	12.50%	233	1.0000	1863
1956	6,932	2,034	(1,829)		7,137	205	52.5	656.25	12.50%	26	1.0000	205
1957	7,137				7,137	-	51.5	643.75	12.50%	-	1.0000	0
1958	7,137				7,137	-	50.5	631.25	12.50%	-	1.0000	0
1959	7,137	E 454	(0,000)		7,137	4.405	49.5	618.75	12.50%	-	1.0000	0
1960	7,137	5,154 5,707	(3,689)		8,602	1,465	48.5	606.25	12.50%	183	1.0000	1465
1961	8,602	5,727	(3,448)		10,881	2,279	47.5	593.75	12.50%	285	1.0000	2279
1962 1963	10,881	2.070	(2.260)		10,881	-	46.5	581.25		- 75	1.0000	0
	10,881	2,870	(2,268)		11,482	601	45.5		12.50%	75 74	1.0000	601
1964 1965	11,482 12,078	3,481 6.741	(2,886) (2,670)		12,078 16,149	596 4,071	44.5 43.5	556.25 543.75		509	1.0000 1.0000	596 4071
1966	16,149	6,741 4,907	(3,057)		17,999	1,850	43.5 42.5	531.25		231	1.0000	1850
1967	17,999	6,120	(3,815)		20,304	2,305	41.5	518.75		288	1.0000	2305
1968	20,304	7,179	(2,536)		24,948	4,644	40.5	506.25		580	1.0000	4644
1969	24,948	6,867	(6,741)		25,073	126	39.5	493.75		16	1.0000	126
1970	25,073	0,007	(0,7 41)		25,073	-	38.5	481.25		-	1.0000	0
1971	25,073	13,475	(11,027)		27,521	2,448	37.5	468.75		306	1.0000	2448
1972	27,521	6,990	(7,179)		27,331	(190)	36.5		12.50%	(24)	1.0000	-190
1973	27,331	3,817	(3,667)		27,481	150	35.5	443.75		`19 [′]	1.0000	150
1974	27,481	•	(, ,		27,481	-	34.5	431.25		-	1.0000	0
1975	27,481	4,075	(3,251)		28,305	824	33.5	418.75	12.50%	103	1.0000	824
1976	28,305	10,071	(6,416)		31,960	3,655	32.5	406.25	12.50%	457	1.0000	3655
1977	31,960	12,909	(8,527)		36,342	4,382	31.5	393.75	12.50%	548	1.0000	4382
1978	36,343	13,241	(7,491)		42,093	5,751	30.5	381.25		719	1.0000	5751
1979	42,093		(4,253)		37,840	(4,253)	29.5	368.75	12.50%	(532)	1.0000	-4253
1980	37,840				37,840	-	28.5	356.25		-	1.0000	0
1981	37,840	593	(5,207)		33,226	(4,614)	27.5		12.50%	(577)	1.0000	-4614
1982	33,226		(5,053)		28,173	(5,053)	26.5		12.50%	(632)	1.0000	-5053
1983	28,173		(11,382)		16,791	(11,382)	25.5		12.50%	(1,423)	1.0000	-11382
1984	16,791		(15,774)		1,017	(15,774)	24.5	306.25		(1,972)	1.0000	-15774
1985	1,017				1,017	-	23.5	293.75		-	1.0000	0
1986 1987	1,017 1,017				1,017 1,017	-	22.5 21.5	281.25 268.75		-	1.0000 1.0000	0
1987 1988	1,017 1,017		(490)		1,017 527	(490)	20.5	268.75 256.25		(61)	1.0000	-490
1988	1,017 527		(490) 65		527 592	(490) 65	20.5 19.5	256.25 243.75		(61)	1.0000	-490 65
1969	527 592		00		592 592	-	18.5		12.50%	-	1.0000	0
1990	592 592				592 592	-	17.5		12.50%	-	1.0000	0
1991	592 592				592	- -	16.5	206.25		-	1.0000	0
1993	592 592				592	-	15.5	193.75		_	1.0000	0
1994	592				592	-	14.5	181.25		_	1.0000	0
1995	592				592	-	13.5	168.75		-	1.0000	0
1996	592				592	-	12.5	156.25		-	1.0000	0
1997	592				592	-	11.5		12.50%	-	1.0000	0
1998	592				592	-	10.5		12.50%	-	0.9860	0
1999	592	31,926			32,518	31,926	9.5		12.50%	3,991	0.9762	31166
2000	32,518	35,986			68,504	35,986	8.5		12.50%	4,498	0.9573	34449
2001	68,504	39,962			108,466	39,962	7.5	93.75		4,995	0.9061	36210
2002	108,466	-			108,466	-	6.5	81.25		-	0.8088	0
2003	108,466	77,476	(1,421)		184,521	76,055	5.5	68.75		9,507	0.6800	51717
2004	184,521		,		184,521	-	4.5	56.25		-	0.5600	0
2005	184,521	84,838			269,359	84,838	3.5	43.75		10,605	0.4300	36480
	269,359				269,359	-	2.5		12.50%	-	0.3100	0
2006					200 704	22.425	1.5	19.75	12.50%	2,928	0.1000	4217
2007	269,359	23,425			292,784	23,425				2,320	0.1800	4217
	269,359 292,784	23,425			292,784 292,784	23,425	0.5		12.50%	2,920	0.0600	0
2007		23,425	(132,165)			292,784				36,598		

Net Salavage Adjustment: (3,660) Annual Depreciation: 32,938 (19,483) 175,349 **Accrued Depreciation:**

Account Number: 393 **GENERAL PLANT STORES EQUIPMENT**

lowa Curve Type: Avg. Service Life: Net Salvage Percent: SQ 20 0%

Years

								Percent of	Annual De	epreciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1958	-	185			185	185	50.5	252.50	5.00%	9	1.0000	185
1959	185				185	-	49.5	247.50	5.00%	-	1.0000	0
1960	185				185	-	48.5	242.50	5.00%	-	1.0000	0
1961	185				185	-	47.5	237.50	5.00%	-	1.0000	0
1962	185				185	-	46.5	232.50	5.00%	-	1.0000	0
1963	185				185	-	45.5	227.50	5.00%	-	1.0000	0
1964	185				185	-	44.5	222.50	5.00%	-	1.0000	0
1965	185				185	-	43.5	217.50	5.00%	-	1.0000	0
1966	185				185	-	42.5	212.50	5.00%	-	1.0000	0
1967	185				185	-	41.5	207.50	5.00%	-	1.0000	0
1968	185				185	-	40.5	202.50	5.00%	-	1.0000	0
1969	185		159		344	159	39.5	197.50	5.00%	8	1.0000	159
1970	344				344	-	38.5	192.50	5.00%	-	1.0000	0
1971	344				344	-	37.5	187.50	5.00%	-	1.0000	0
1972	344				344	-	36.5	182.50	5.00%	-	1.0000	0
1973	344				344	-	35.5	177.50	5.00%	-	1.0000	0
1974	344				344	-	34.5	172.50	5.00%	-	1.0000	0
1975	344				344	-	33.5	167.50	5.00%	-	1.0000	0
1976	344				344	-	32.5	162.50	5.00%	-	1.0000	0
1977	344				344	-	31.5	157.50	5.00%	-	1.0000	0
1978	344				344	-	30.5	152.50	5.00%	-	1.0000	0
1979	344				344	-	29.5	147.50	5.00%	-	1.0000	0
1980	344				344	-	28.5	142.50	5.00%	-	1.0000	0
1981	344				344	-	27.5	137.50	5.00%	-	1.0000	0
1982	344				344	-	26.5	132.50	5.00%	-	1.0000	0
1983	344				344	-	25.5	127.50	5.00%	-	1.0000	0
1984	344				344	-	24.5	122.50	5.00%	-	1.0000	0
1985	344				344	-	23.5	117.50	5.00%	-	1.0000	0
1986	344				344	-	22.5	112.50	5.00%	-	1.0000	0
1987	344	0.004			344	-	21.5	107.50	5.00%	-	1.0000	0
1988	344	2,094			2,438	2,094	20.5	102.50	5.00%	105	1.0000	2094
1989	2,438				2,438	-	19.5	97.50	5.00%	-	0.9650	0
1990	2,438				2,438	-	18.5	92.50	5.00%	-	0.9150	0
1991	2,438				2,438	-	17.5	87.50	5.00%	-	0.8550	0
1992	2,438				2,438	-	16.5	82.50	5.00%	-	0.8150	0
1993	2,438				2,438	-	15.5	77.50	5.00%	-	0.7650	0
1994	2,438				2,438	-	14.5	72.50	5.00%	-	0.7150	0
1995	2,438				2,438	-	13.5	67.50	5.00%	-	0.6650	0
1996	2,438				2,438	-	12.5	62.50	5.00%	-	0.6150	0
1997	2,438				2,438	-	11.5	57.50 52.50	5.00%	-	0.5550	0 0
1998	2,438				2,438	-	10.5	47.50	5.00%	-	0.5150	
1999	2,438				2,438	-	9.5	42.50	5.00%	-	0.4650	0
2000 2001	2,438				2,438 2,438	-	8.5 7.5	37.50	5.00% 5.00%	-	0.4150 0.3650	0 0
	2,438					-	6.5	32.50	5.00%	-	0.3050	0
2002	2,438				2,438	-				-		
2003 2004	2,438 2,438				2,438 2,438	- -	5.5 4.5	27.50 22.50	5.00% 5.00%	-	0.2650 0.2150	0 0
2004	2,436 2,438				2,438	-	4.5 3.5	17.50	5.00%	-	0.2150	0
2005	2,436 2,438	15,454			2,436 17,892	- 15,454	3.5 2.5	12.50	5.00%	- 773	0.1650	1777
2006	2,436 17,892	10,404			17,892	10,404	2.5 1.5	7.50	5.00%	-	0.1150	
2007	17,892				17,892	-	0.5	2.50	5.00%	- -	0.0650	0 0
2000							0.5	2.30	J.00 /6		0.0130	
	-	17,733	159		106,119	17,892				895		4,215

Net Salavage Adjustment: _ Annual Depreciation: 895 **Accrued Depreciation:** 4,215

Composite Annual Accrual Rate, Percent: 5.00%

Account Number: 394 Iowa Curve Type:

GENERAL PLANT TOOLS, SHOP & GARAGE EQUIPMENT

SQ 20 Avg. Service Life: **Net Salvage Percent:** 0%

Years

	D D . !	A .1.1	D-1	A .116T.	E- 15 1	Not Ob	•	Percent of		epreciation	Accrued De	•
4000	Beg Bal	Add	Ret	Adj/Trans	End Bal	Net Change	Age	Avg. Age	Rate	Amount	Ratio	Amt.
1962	4 500	1,599			1,599	1,599	46.5	232.50	5.00%	80	1.0000	1599
1963	1,599	07	(404)		1,599	- (400)	45.5	227.50	5.00%	- (0)	1.0000	0
1964	1,599	67	(194)		1,472	(128)	44.5	222.50	5.00%	(6)	1.0000	-128
1965	1,472	781	(30)		2,223	751 (500)	43.5	217.50		38	1.0000	751 500
1966	2,223		(500)		1,722	(500)	42.5	212.50		(25)	1.0000	-500
1967	1,722				1,722	-	41.5	207.50		-	1.0000	0
1968	1,722	004			1,722	-	40.5	202.50		-	1.0000	0
1969	1,722	331	1,443		3,496	1,774	39.5	197.50		89	1.0000	1774
1970	3,496	578	(568)		3,506	10	38.5	192.50	5.00%	1	1.0000	10
1971	3,506		13,322		16,828	13,322	37.5	187.50	5.00%	666	1.0000	13322
1972	16,828	775	(589)		17,014	185	36.5	182.50	5.00%	9	1.0000	185
1973	17,014	1,836	(1,238)		17,612	598	35.5	177.50	5.00%	30	1.0000	598
1974	17,612		(695)		16,917	(695)	34.5	172.50	5.00%	(35)	1.0000	-695
1975	16,917	401			17,318	401	33.5	167.50		20	1.0000	401
1976	17,318	811	(270)		17,859	541	32.5	162.50		27	1.0000	541
1977	17,859	638	(401)		18,096	237	31.5	157.50	5.00%	12	1.0000	237
1978	18,096				18,096	-	30.5	152.50	5.00%	-	1.0000	0
1979	18,096	11,189	(4,455)		24,830	6,734	29.5	147.50	5.00%	337	1.0000	6734
1980	24,830	2,662	(615)		26,877	2,047	28.5	142.50	5.00%	102	1.0000	2047
1981	26,877	2,101			28,978	2,101	27.5	137.50	5.00%	105	1.0000	2101
1982	28,978				28,978	-	26.5	132.50	5.00%	-	1.0000	0
1983	28,978	6,375	(1,233)		34,120	5,142	25.5	127.50	5.00%	257	1.0000	5142
1984	34,120	(589)	(137)		33,394	(726)	24.5	122.50	5.00%	(36)	1.0000	-726
1985	33,394	979			34,373	979	23.5	117.50	5.00%	49	1.0000	979
1986	34,373	2,092			36,465	2,092	22.5	112.50	5.00%	105	1.0000	2092
1987	36,465	1,192			37,657	1,192	21.5	107.50	5.00%	60	1.0000	1192
1988	37,657	967	506		39,130	1,473	20.5	102.50	5.00%	74	1.0000	1473
1989	39,130	2,450	(900)		40,680	1,550	19.5	97.50	5.00%	78	0.9650	1496
1990	40,680	5,657	,		46,337	5,657	18.5	92.50	5.00%	283	0.9150	5176
1991	46,337	6,780			53,117	6,780	17.5	87.50	5.00%	339	0.8550	5797
1992	53,117	1,646	(157)		54,606	1,489	16.5	82.50	5.00%	74	0.8150	1214
1993	54,606	3,111	(700)		57,017	2,411	15.5	77.50	5.00%	121	0.7650	1844
1994	57,017	6,097	(100)		63,114	6,097	14.5	72.50		305	0.7150	4359
1995	63,114	5,001			68,115	5,001	13.5	67.50		250	0.6650	3326
1996	68,115	2,487			70,602	2,487	12.5	62.50		124	0.6150	1530
1997	70,602	2,896			73,498	2,896	11.5	57.50		145	0.5550	1607
1998	73,498	2,000			73,498	2,000	10.5	52.50		143	0.5150	0
1999	73,498	7,252			80,750	7,252	9.5	47.50		363	0.4650	3372
2000	80,750	238			80,988	238	8.5	42.50		12	0.4150	
2000	80,988	230			80,988	230	7.5	37.50		12	0.3650	99 0
						-				-		
2002	80,988	27 220			80,988	- 27 220	6.5	32.50		4 007	0.3150	0
2003	80,988	37,339			118,327	37,339	5.5	27.50		1,867	0.2650	9895
2004	118,327	04.404			118,327	-	4.5	22.50		4.005	0.2150	0
2005	118,327	24,494			142,821	24,494	3.5	17.50		1,225	0.1650	4042
2006	142,821				142,821	-	2.5	12.50		-	0.1150	0
2007	142,821			=-	142,821	- (50)	1.5	7.50		-	0.0650	0
2008	142,821			-50	142,771	(50)	0.5	2.50	5.00%	(3)	0.0150	-1
		140,232	2,589		2,215,780	142,771				7,139	_	82,885

Net Salavage Adjustment: _____ Annual Depreciation: 7,139 **Accrued Depreciation:** 82,885

Composite Annual Accrual Rate, Percent: 5.00%

395 SQ 15 **Account Number:**

lowa Curve Type: Avg. Service Life: Net Salvage Percent:

GENERAL PLANT LABORATORY EQUIPMENT

0%

SQ.			
15	Years		

						_		Percent of		epreciation	Accrued De	preciation
	<u>Beg Bal</u>	<u>Add</u>	<u>Ret</u>	Adj/Trans	End Bal	Net Change	<u>Age</u>	<u>Avg. Age</u>	Rate	Amount	Ratio	Amt.
1964	-	1,443			1,443	1,443	44.5	296.67		96	1.0000	1443
1965	1,443				1,443	-	43.5	290.00		-	1.0000	0
1966	1,443				1,443	-	42.5	283.33		-	1.0000	0
1967	1,443				1,443	-	41.5	276.67	6.67%	-	1.0000	0
1968	1,443				1,443	-	40.5	270.00	6.67%	-	1.0000	0
1969	1,443		(1,443)		-	(1,443)	39.5	263.33	6.67%	(96)	1.0000	-1443
1970	-				-	-	38.5	256.67	6.67%	-	1.0000	0
1971	-				-	-	37.5	250.00	6.67%	-	1.0000	0
1972	-				-	-	36.5	243.33	6.67%	-	1.0000	0
1973	-				-	-	35.5	236.67	6.67%	-	1.0000	0
1974	-				-	-	34.5	230.00	6.67%	-	1.0000	0
1975	-				-	-	33.5	223.33	6.67%	-	1.0000	0
1976	-				-	-	32.5	216.67	6.67%	-	1.0000	0
1977	-				-	-	31.5	210.00		-	1.0000	0
1978	-				-	-	30.5	203.33		-	1.0000	0
1979	-				_	_	29.5	196.67		_	1.0000	0
1980	-				-	_	28.5	190.00		_	1.0000	0
1981	-				-	_	27.5	183.33		_	1.0000	0
1982	-				-	_	26.5	176.67		_	1.0000	0
1983	_				_	_	25.5	170.00		_	1.0000	0
1984	_				_	_	24.5	163.33		_	1.0000	0
1985	_				_	_	23.5	156.67		_	1.0000	0
1986	_	11,387			11,387	11,387	22.5	150.00		759	1.0000	11387
1987	11,387	17,367			11,404	17,367	21.5	143.33		1	1.0000	17
1988	11,404	1,707			13,111	1,707	20.5	136.67		114	1.0000	1707
1989	13,111	1,707			13,111	1,707	19.5	130.07		-	1.0000	0
1990	13,111	713			13,824	713	18.5	123.33		48	1.0000	713
1990	•	113					17.5	123.33				
	13,824	E01			13,824	- E01				-	1.0000	0 501
1992	13,824	591			14,415	591	16.5	110.00		39	1.0000	591
1993	14,415				14,415	-	15.5	103.33		-	1.0000	0
1994	14,415	0.504			14,415	-	14.5	96.67		-	0.9550	0
1995	14,415	2,531	(0.045)		16,946	2,531	13.5	90.00		169	0.8950	2265
1996	16,946	a 40=	(3,345)		13,601	(3,345)	12.5	83.33		(223)	0.8250	-2760
1997	13,601	2,437			16,038	2,437	11.5	76.67		162	0.7550	1840
1998	16,038	763			16,801	763	10.5	70.00		51	0.6950	530
1999	16,801				16,801	-	9.5	63.33		-	0.6250	0
2000	16,801				16,801	-	8.5	56.67		-	0.5550	0
2001	16,801	236			17,037	236	7.5	50.00		16	0.4950	117
2002	17,037				17,037	-	6.5	43.33		-	0.4250	0
2003	17,037	4,905	(1,951)		19,991	2,954	5.5	36.67		197	0.3550	1049
2004	19,991				19,991	-	4.5	30.00		-	0.2950	0
2005	19,991	8,075			28,066	8,075	3.5	23.33	6.67%	538	0.2250	1817
2006	28,066				28,066	-	2.5	16.67	6.67%	-	0.1550	0
2007	28,066				28,066	-	1.5	10.00	6.67%	-	0.0950	0
2008	28,066		-4159		23,907	(4,159)	0.5	3.33		(277)	0.0250	-104
		34,805	(10,898)		406,268	23,907				1,594	_	19,169

Net Salavage Adjustment: - 1,594 **Accrued Depreciation:** 19,169

Composite Annual Accrual Rate, Percent: 6.67%

Aquarion Water Company of New Hampshire Calculated Annual and Accrued Depreciation

Account Number: 396
lowa Curve Type: R3
Avg. Service Life: 15
Net Salvage Percent: 0%

GENERAL PLANT POWER OPERATED EQUIPMENT

Years

	Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Percent of _ Avg. Age	Annual De Rate	Amount	Accrued Dep Ratio	Amt.
15	-	200			200	200	93.5	623.33	6.67%	13	1.0000	200
16 17	200 200	741			200 941	- 741	92.5 91.5	616.67 610.00	6.67% 6.67%	49	1.0000 1.0000	741
18	941	741			941	741	90.5	603.33	6.67%	49	1.0000	(4)
19	941	565	(100)		1,406	465	89.5	596.67	6.67%	31	1.0000	465
20	1,406	17	(165)		1,258	(148)	88.5	590.00	6.67%	(10)	1.0000	-148
21	1,258	989	(250)		1,997	739	87.5	583.33	6.67%	49	1.0000	739
22	1,997	1,019	(1,124)		1,892	(105)	86.5	576.67	6.67%	(7)	1.0000	-10
23 24	1,892	1,074 386			2,966 3,352	1,074 386	85.5 84.5	570.00 563.33	6.67% 6.67%	72 26	1.0000 1.0000	1074 380
2 4 25	2,966 3,352	18			3,370	18	83.5	556.67	6.67%	1	1.0000	1
26	3,370	1,270	(813)		3,827	457	82.5	550.00	6.67%	30	1.0000	45
27	3,827	174	,		4,001	174	81.5	543.33	6.67%	12	1.0000	17
28	4,001				4,001	-	80.5	536.67	6.67%	-	1.0000	
29	4,001	574	(490)		4,085	84	79.5	530.00	6.67%	6	1.0000	8
30	4,085	40			4,125	40	78.5	523.33	6.67%	3	1.0000	4
31 32	4,125 4,125		(643)		4,125 3,483	(643)	77.5 76.5	516.67 510.00	6.67% 6.67%	(43)	1.0000 1.0000	-64
32 33	3,483		(643)		3,483	(643)	76.5 75.5	503.33	6.67%	(43)	1.0000	-04
34	3,483		(738)		2,745	(738)	74.5	496.67	6.67%	(49)	1.0000	-73
35	2,745	74	,		2,819	` 74 [′]	73.5	490.00	6.67%	` 5 [°]	1.0000	7
36	2,819	64			2,883	64	72.5	483.33	6.67%	4	1.0000	6
37	2,883	256	(15)		3,125	241	71.5	476.67	6.67%	16	1.0000	24
38	3,125	407	(7.1)		3,125	-	70.5	470.00	6.67%	-	1.0000	-
39 40	3,125 3,177	127 187	(74)		3,177 3,365	53 187	69.5 68.5	463.33 456.67	6.67% 6.67%	4 12	1.0000 1.0000	5 18
i 1	3,365	508			3,872	508	67.5	450.00	6.67%	34	1.0000	50
2	3,872	10		(629)	3,254	(619)	66.5	443.33	6.67%	(41)	1.0000	-61
3	3,254			()	3,254	-	65.5	436.67	6.67%	-	1.0000	
4	3,254				3,254	-	64.5	430.00	6.67%	-	1.0000	
5	3,254	1,688			4,941	1,688	63.5	423.33	6.67%	113	1.0000	168
6	4,941	126	(705)		5,067	126	62.5	416.67	6.67%	8	1.0000	12
.7 .8	5,067 4,950	589 150	(705)		4,950 5,100	(117) 150	61.5 60.5	410.00 403.33	6.67% 6.67%	(8) 10	1.0000 1.0000	-11 15
8 9	4,950 5,100	254			5,100 5,354	254	59.5	403.33 396.67	6.67% 6.67%	10 17	1.0000	15 25
0	5,354	188			5,542	188	58.5	390.00	6.67%	13	1.0000	18
51	5,542				5,542	-	57.5	383.33	6.67%	-	1.0000	
52	5,542	41			5,583	41	56.5	376.67	6.67%	3	1.0000	4
53	5,583	123	(524)		5,182	(401)	55.5	370.00	6.67%	(27)	1.0000	-40
4	5,182	29	(4.40)		5,211	29	54.5	363.33	6.67%	2	1.0000	2
55	5,211	477	(148)		5,541	329	53.5	356.67	6.67%	22	1.0000	32
56 57	5,541 7,374	2,002 1,535	(169) (67)		7,374 8,843	1,833 1,468	52.5 51.5	350.00 343.33	6.67% 6.67%	122 98	1.0000 1.0000	183 146
58	8,843	370	(217)		8,996	153	50.5	336.67	6.67%	10	1.0000	15
59	8,996	5,009	(1,151)		12,854	3,858	49.5	330.00	6.67%	257	1.0000	385
60	12,854	1,042	(1,063)		12,833	(21)	48.5	323.33	6.67%	(1)	1.0000	-2
61	12,833	424	(29)		13,229	396	47.5	316.67	6.67%	26	1.0000	39
62	13,229	510	(150)		13,588	360	46.5	310.00	6.67%	24	1.0000	36
3	13,588	829 1.070	(75)		14,343	754 925	45.5 44.5	303.33 296.67	6.67% 6.67%	50 62	1.0000 1.0000	75
64 65	14,343 15,268	1,079	(153)		15,268 15,268	925	44.5 43.5	290.00	6.67%	- 02	1.0000	92
66 66	15,268	1,257	380		16,905	1,637	42.5	283.33	6.67%	109	1.0000	163
67	16,905	550	(429)		17,026	121	41.5	276.67	6.67%	8	1.0000	12
8	17,026	106			17,131	106	40.5	270.00	6.67%	7	1.0000	10
69	17,131	406	(2,697)		14,840	(2,291)	39.5	263.33	6.67%	(153)	1.0000	-229
70	14,840	1,315	(701)		15,454	614	38.5	256.67	6.67%	41	1.0000	61
'1 '2	15,454 1,205	595	(14,844)		1,205 1,205	(14,249)	37.5 36.5	250.00 243.33	6.67% 6.67%	(950)	1.0000 1.0000	-1424
73	1,205		(695)		510	(695)	35.5	236.67	6.67%	(46)	1.0000	-69
'4	510		695		1,205	695	34.5	230.00	6.67%	46	1.0000	69
' 5	1,205				1,205	-	33.5	223.33	6.67%	-	1.0000	
6	1,205				1,205	-	32.5	216.67	6.67%	-	1.0000	
7	1,205				1,205	-	31.5	210.00	6.67%	-	1.0000	
8 0	1,205 1,205				1,205	-	30.5	203.33	6.67% 6.67%	-	1.0000	
9	1,205 1,205	3,834	(1,315)		1,205 3,724	- 2,519	29.5 28.5	196.67 190.00	6.67% 6.67%	168	1.0000 1.0000	25′
1	3,724	5,054	(1,313)		3,724 3,724	2,519	28.5 27.5	183.33	6.67%	100	1.0000	25
2	3,724				3,724	-	26.5	176.67	6.67%	-	1.0000	
3	3,724				3,724	-	25.5	170.00	6.67%	-	1.0000	
4	3,724		(595)		3,129	(595)	24.5	163.33	6.67%	(40)	0.9875	-58
5	3,129		/ -		3,129	-	23.5	156.67	6.67%	- (07)	0.9875	
6 7	3,129		(557)		2,572	(557)	22.5	150.00	6.67%	(37)	0.9541	-53
7 8	2,572 2,572				2,572 2,572	-	21.5 20.5	143.33 136.67	6.67% 6.67%	-	0.9352 0.9182	
9	2,572 2,572				2,572	-	19.5	130.00	6.67%	-	0.9026	
0	2,572			400	2,972	400	18.5	123.33	6.67%	27	0.8833	3
)1	2,972	1,993			4,965	1,993	17.5	116.67	6.67%	133	0.8518	169
92	4,965	5,982	157		11,104	6,139	16.5	110.00	6.67%	409	0.8405	510
3	11,104				11,104	-	15.5	103.33	6.67%	-	0.8119	
4	11,104				11,104	-	14.5	96.67	6.67%	-	0.7787	
5 6	11,104 11,104				11,104 11,104	-	13.5 12.5	90.00 83.33	6.67% 6.67%	-	0.7465 0.7049	
6 7	11,104 11,104				11,104	-	12.5	76.67	6.67% 6.67%	-	0.7049 0.6593	
)7)8	11,104				11,104	-	10.5	70.00	6.67%	-	0.6593	
9	11,104				11,104	-	9.5	63.33	6.67%	-	0.5656	
0	11,104				11,104	-	8.5	56.67	6.67%	-	0.5110	
)1	11,104				11,104	-	7.5	50.00	6.67%	-	0.4621	
)2	11,104				11,104	-	6.5	43.33	6.67%	-	0.4028	
3	11,104	115,228			126,332	115,228	5.5	36.67	6.67%	7,682	0.3413	3932
)4	126,332	20,401			146,733	20,401	4.5	30.00	6.67%	1,360	0.2871	585
)5)6	146,733 150 347	12,614			159,347	12,614	3.5	23.33	6.67%	841	0.2221	280
)6	159,347 159,347	3,600			159,347 162,947	3,600	2.5 1.5	16.67 10.00	6.67% 6.67%	240	0.1557 0.0978	35
17		3,000			162,947	3,000	0.5	3.33	6.67%	24U -	0.0978	35
)7)8	162,947				107 547		J.J	0.00	J.J. /U		2.2600	

Aquarion Water Company of New Hampshire Calculated Annual and Accrued Depreciation

Account Number: 397 GENERAL PLANT COMMUNICATIONS EQUIPMENT

lowa Curve Type: Avg. Service Life: Net Salvage Percent: SQ 10 0% Years

						_		Percent of	Annual De	preciation	Accrued De	preciation
	Beg Bal	<u>Add</u>	<u>Ret</u>	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1965	-	4,444			4,444	4,444	43.5	435.00	10.00%	444	1.0000	4444
1966	4,444				4,444	-	42.5	425.00	10.00%	-	1.0000	0
1967	4,444	948			5,391	948	41.5	415.00	10.00%	95	1.0000	948
1968	5,391	1,028			6,420	1,028	40.5	405.00	10.00%	103	1.0000	1028
1969	6,420				6,420	-	39.5	395.00	10.00%	-	1.0000	0
1970	6,420				6,420	-	38.5	385.00	10.00%	-	1.0000	0
1971	6,420				6,420	-	37.5	375.00	10.00%	-	1.0000	0
1972	6,420				6,420	-	36.5	365.00	10.00%	-	1.0000	0
1973	6,420				6,420	-	35.5	355.00	10.00%	-	1.0000	0
1974	6,420				6,420	-	34.5	345.00	10.00%	-	1.0000	0
1975	6,420				6,420	-	33.5	335.00	10.00%	-	1.0000	0
1976	6,420				6,420	-	32.5	325.00	10.00%	-	1.0000	0
1977	6,420				6,420	-	31.5	315.00	10.00%	-	1.0000	0
1978	6,420	1,200	(1,028)		6,592	172	30.5	305.00	10.00%	17	1.0000	172
1979	6,592	,	,		6,592	-	29.5	295.00	10.00%	-	1.0000	0
1980	6,592				6,592	-	28.5	285.00	10.00%	-	1.0000	0
1981	6,592				6,592	-	27.5	275.00	10.00%	-	1.0000	0
1982	6,592				6,592	-	26.5	265.00	10.00%	-	1.0000	0
1983	6,592				6,592	-	25.5	255.00	10.00%	-	1.0000	0
1984	6,592				6,592	-	24.5	245.00	10.00%	_	1.0000	0
1985	6,592				6,592	-	23.5	235.00	10.00%	_	1.0000	0
1986	6,592				6,592	-	22.5	225.00	10.00%	_	1.0000	0
1987	6,592	3,613			10,205	3,613	21.5	215.00	10.00%	361	1.0000	3613
1988	10,205	3,793			13,998	3,793	20.5	205.00	10.00%	379	1.0000	3793
1989	13,998	3,350	(4,614)		12,734	(1,264)	19.5	195.00	10.00%	(126)	1.0000	-1264
1990	12,734	2,924	(2,368)		13,290	556	18.5	185.00	10.00%	56	1.0000	556
1991	13,290	30,996	(13,290)		30,996	17,706	17.5	175.00	10.00%	1,771	1.0000	17706
1992	30,996	00,000	(10,200)		30,996	-	16.5	165.00	10.00%		1.0000	0
1993	30,996	197,522			228,518	197,522	15.5	155.00	10.00%	19,752	1.0000	197522
1994	228,518	1,907			230,425	1,907	14.5	145.00	10.00%	191	1.0000	1907
1995	230,425	1,001			230,425	-,007	13.5	135.00	10.00%	-	1.0000	0
1996	230,425	11,224			241,649	11,224	12.5	125.00	10.00%	1,122	1.0000	11224
1997	241,649	11,221			241,649		11.5	115.00			1.0000	0
1998	241,649	9,796	(21,980)		229,465	(12,184)	10.5	105.00		(1,218)	1.0000	-12184
1999	229,465	3,870	(21,000)		233,335	3,870	9.5	95.00		387	0.9450	3657
2000	233,335	962			234,297	962	8.5	85.00	10.00%	96	0.8550	823
2001	234,297	4,093			238,390	4,093	7.5	75.00	10.00%	409	0.7450	3049
2002	238,390	4,000			238,390	4,093	6.5	65.00		- 103	0.7450	0
2002	238,390	35,938	(2,000)		272,328	33,938	5.5	55.00		3,394	0.5450	18496
2003	236,390 272,328	1,422	(2,000)		273,750	1,422	4.5	45.00		3,39 4 142	0.5450	633
2004					287,006		3.5	35.00	10.00%		0.4450	
	273,750	13,256				13,256				1,326		4706
2006	287,006				287,006	-	2.5	25.00		-	0.2450	0
2007	287,006		200.00		287,006	(400)	1.5	15.00		(40)	0.1450	0
2008	287,006		-399.98		286,606	(400)	0.5	5.00	10.00%	(40)	0.0450	-18
		332,286	(45,680)		4,290,253	286,606				28,661		260,810

Net Salavage Adjustment: _____ - Annual Depreciation: _____ 28,661 **Accrued Depreciation:** 260,810

Composite Annual Accrual Rate, Percent: 10.00%

Aquarion Water Company of New Hampshire Calculated Annual and Accrued Depreciation

Account Number: 398 **MISCELLANEOUS EQUIPMENT**

SQ 15 0% Iowa Curve Type: Avg. Service Life: Net Salvage Percent:

Years

									Percent of	Annual De	preciation	Accrued De	preciation
1971		Beg Bal	<u>Add</u>	Ret	Adj/Trans	End Bal	Net Change	<u>Age</u>	Avg. Age	Rate	Amount	Ratio	Amt.
1973 200 200 - 34.5 236.67 6.67% - 1.0000 1976 200 200 - 34.5 230.00 6.67% - 1.0000 1976 200 200 - 33.5 223.33 6.67% - 1.0000 1977 200 200 - 32.5 216.67 6.67% - 1.0000 1978 200 200 - 30.5 203.33 6.67% - 1.0000 1978 200 200 - 30.5 203.33 6.67% - 1.0000 1979 200 200 - 29.5 196.67 6.67% - 1.0000 1980 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 28.5 190.00 6.67% - 1.0000 1982 200 200 - 28.5 190.00 6.67% - 1.0000 1983 200 200 - 26.5 176.67 6.67% - 1.0000 1984 200 200 - 26.5 176.67 6.67% - 1.0000 1984 200 200 - 26.5 170.00 6.67% - 1.0000 1984 200 200 - 24.5 163.33 6.67% - 1.0000 1986 200 279 479 279 22.5 150.00 6.67% - 1.0000 1986 200 279 479 279 22.5 150.00 6.67% - 1.0000 1988 479 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 20.5 136.67 6.67% - 1.0000 1991 479 - 20.5 136.67 6.67% - 1.0000 1992 1,271 588 1,859 588 16.5 130.00 6.67% - 0.0950 1993 1,859 - 1.5 13.5 90.00 6.67% - 0.0950 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% - 0.0950 1997 2,934 - 1.5 1.5 1.5 1.5 1.0 6.67% - 0.0950 1999 3,314 6.959 1,075 2,934 1,075 13.5 90.00 6.67% - 0.0950 1999 3,314 6.959 1,075 2,934 1,075 3.5 90.00 6.67% - 0.0950 1999 3,314 6.959 1,075 2,934 1,075 3.5 90.00 6.67% - 0.0550 1999 3,314 6.959 1,075 2,934 1,075 3.5 8.67 6.67% - 0	1971	-		200		200	200	37.5	250.00	6.67%	13	1.0000	200
1974 200 200 34.5 230.00 6.67% - 1.0000 1975 200 200 - 34.5 223.33 6.67% - 1.0000 1976 200 200 - 32.5 2216.67 6.67% - 1.0000 1977 200 200 - 30.5 203.33 6.67% - 1.0000 1978 200 200 - 30.5 203.33 6.67% - 1.0000 1979 200 200 - 20.5 196.67 6.67% - 1.0000 1980 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 20.5 190.67 6.67% - 1.0000 1981 200 200 - 27.5 183.33 6.67% - 1.0000 1982 200 200 - 26.5 176.67 6.67% - 1.0000 1982 200 200 - 25.5 176.00 6.67% - 1.0000 1983 200 200 - 25.5 176.00 6.67% - 1.0000 1984 200 200 - 25.5 176.00 6.67% - 1.0000 1984 200 200 - 25.5 163.33 6.67% - 1.0000 1984 200 200 - 25.5 163.33 6.67% - 1.0000 1985 200 279 479 279 22.5 156.67 6.67% - 1.0000 1986 200 279 479 279 22.5 156.00 6.67% - 1.0000 1986 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 19.5 130.00 6.67% - 1.0000 1990 479 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1.271 588 1.859 588 1.85 1.859 588 1.859	1972	200				200	-	36.5	243.33	6.67%	-	1.0000	0
1975 200 200 - 33.5 223.3 6.67% - 1.0000 1976 200 200 - 32.5 216.67 6.67% - 1.0000 1977 200 200 - 31.5 210.00 6.67% - 1.0000 1978 200 200 - 30.5 203.33 6.67% - 1.0000 1979 200 200 - 20.5 196.67 6.67% - 1.0000 1980 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 26.5 18.33 6.67% - 1.0000 1982 200 200 - 26.5 176.67 6.67% - 1.0000 1982 200 200 - 25.5 176.67 6.67% - 1.0000 1983 200 200 - 25.5 176.67 6.67% - 1.0000 1984 200 200 - 25.5 176.67 6.67% - 1.0000 1984 200 200 - 25.5 176.00 6.67% - 1.0000 1985 200 200 - 25.5 176.00 6.67% - 1.0000 1986 200 279 479 279 22.5 156.67 6.67% - 1.0000 1987 479 479 - 21.5 183.33 6.67% - 1.0000 1988 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 18.5 123.33 6.67% - 1.0000 1990 479 479 - 18.5 123.33 6.67% - 1.0000 1990 479 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1.271 792 17.5 116.67 6.67% - 1.0000 1991 479 792 1.271 792 17.5 116.67 6.67% - 1.0000 1994 1.859 1.859 1.859 1.859 - 18.5 123.33 6.67% - 0.9550 1996 2.934 380 3.314 3.314 - 9.5 6.33 6.67% - 0.9550 1996 2.934 380 3.314 3.314 - 9.5 6.33 6.67% - 0.0550 1999 3.314 6.959 10.273 6.959 8.5 56.67 6.67% - 0.0550 1999 3.314 6.959 1.775 1.702 1.429 1.702 1.429 7.5 50.00 6.67% 9.5 0.4550 2001 10.273 1.429 1.1702 1.429 7.5 50.00 6.67% 9.5 0.4550 2001 10.273 1.429 1.1702 1.429 7.5 50.00 6.67% 9.5 0.4550 2001 1.702 1.4713 5.5 5.000 6.67% 9.5 0.4550 2001 1.702 1.4713 2.6415 1.4713 5.5 5.000 6.67	1973	200				200	-	35.5	236.67	6.67%	-	1.0000	0
1976 200 200 - 32.5 216.67 6.67% - 1.0000 1978 200 200 - 30.5 203.33 6.67% - 1.0000 1979 200 200 - 30.5 203.33 6.67% - 1.0000 1980 200 200 - 20.5 196.67 6.67% - 1.0000 1981 200 200 - 20.5 196.67 6.67% - 1.0000 1981 200 200 - 20.5 183.33 6.67% - 1.0000 1982 200 200 - 20.5 170.00 6.67% - 1.0000 1983 200 200 - 20.5 170.00 6.67% - 1.0000 1984 200 200 - 20.5 170.00 6.67% - 1.0000 1985 200 200 - 20.5 170.00 6.67% - 1.0000 1986 200 200 - 20.5 170.00 6.67% - 1.0000 1987 479 479 2.25 150.00 6.67% - 1.0000 1988 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 21.5 143.33 6.67% - 1.0000 1989 479 479 - 19.5 130.00 6.67% - 1.0000 1990 479 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1.271 792 17.5 116.67 6.67% - 1.0000 1992 1.271 588 1.859 588 16.5 110.00 6.67% 39 1.0000 1993 1.859 1.859 - 18.5 130.33 6.67% - 0.0950 1994 1.859 1.075 2.934 - 12.5 83.33 6.67% - 0.0950 1995 3.314 6.959 1.075 2.934 - 12.5 83.33 6.67% - 0.0950 1999 3.314 6.959 1.075 2.934 - 12.5 83.33 6.67% - 0.0250 2000 3.353 3.314 6.959 1.0273 6.959 8.5 5.667 6.67% 44 0.5550 2001 10.273 1.429 11.702 1.429 7.5 5.000 6.67% 287 0.2950 2006 3.3553 3.3553 - 1.5 1.000 6.67% - 0.0950 2006 3.3553 3.3553 - 1.5 1.000 6.67% - 0.0950 2007 2007 20.555 3.000 3.3553 - 1.5 1.000 6.67% - 0.0950 2007 2007 20.555 3.000 3.3553 - 1.5 1.000 6.67% - 0.0950 2007 2007 20.555 3.000 3.3553 - 1.5 1.000 6.67% - 0.0950 2007 2007 20.555 3.000 3.5553 - 1.5 1.000 6.67% - 0.0950 2007 2007 20.555 3.000 3.5553 - 1.5 1.000 6.67% - 0.0950 2007 2007	1974	200				200	-	34.5	230.00	6.67%	-	1.0000	0
1977 200 200 - 31.5 210.00 6.67% - 1.0000 1979 200 200 - 30.5 203.33 6.67% - 1.0000 1979 200 200 - 25.5 196.67 6.67% - 1.0000 1980 200 - 25.5 190.00 6.67% - 1.0000 1981 200 200 - 25.5 190.00 6.67% - 1.0000 1982 200 200 - 25.5 176.67 6.67% - 1.0000 1982 200 200 - 25.5 170.00 6.67% - 1.0000 1983 200 200 - 25.5 170.00 6.67% - 1.0000 1984 200 200 - 25.5 170.00 6.67% - 1.0000 1984 200 200 - 25.5 170.00 6.67% - 1.0000 1985 200 200 - 24.5 163.33 6.67% - 1.0000 1986 200 279	1975	200				200	-	33.5	223.33	6.67%	-	1.0000	0
1978 200 200 - 30.5 203.3 6.67% - 1.0000 1980 200 - 29.5 196.67 6.67% - 1.0000 1980 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 27.5 183.33 6.67% - 1.0000 1982 200 200 - 26.5 176.67 6.67% - 1.0000 1983 200 200 - 26.5 176.67 6.67% - 1.0000 1984 200 200 - 24.5 163.33 6.67% - 1.0000 1984 200 200 - 24.5 163.33 6.67% - 1.0000 1985 200 200 - 24.5 163.33 6.67% - 1.0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1.0000 1986 200 279 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 479 - 21.5 136.67 6.67% - 1.0000 1989 479 479 - 19.5 130.00 6.67% - 1.0000 1989 479 479 - 19.5 130.00 6.67% - 1.0000 1990 479 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1.271 792 17.5 116.67 6.67% 53 1.0000 1993 1.859 1.859 1.859 588 16.5 110.00 6.67% - 1.0000 1993 1.859 1.859 1.859 - 14.5 8.677 6.67% - 0.0550 1995 1.859 1.075 2.934 1.075 13.5 90.00 6.67% - 0.0550 1995 2.934 380 3.314 380 10.5 70.00 6.67% 25 0.6950 1998 2.934 380 3.314 380 10.5 70.00 6.67% 464 0.5550 2001 10.273 1.429 11.702 1.429 7.5 50.00 6.67% 9.5 0.4850 2002 11.702 1.471 3.55 3.677 6.677	1976	200				200	-	32.5	216.67	6.67%	-	1.0000	0
1979 200 200 - 29.5 196.67 6.67% - 1.0000 1980 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 27.5 183.33 6.67% - 1.0000 1982 200 200 - 26.5 176.67 6.67% - 1.0000 1983 200 200 - 25.5 176.07 6.67% - 1.0000 1984 200 200 - 25.5 170.00 6.67% - 1.0000 1984 200 200 - 23.5 156.07 6.67% - 1.0000 1985 200 200 - 23.5 156.07 6.67% - 1.0000 1986 200 279 479 279 22.5 150.00 6.67% - 1.0000 1987 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 479 - 19.5 130.00 6.67% - 1.0000 1989 479 479 - 19.5 130.00 6.67% - 1.0000 1990 479 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1.271 782 17.5 116.67 6.67% 53 1.0000 1993 1.859 - 18.5 123.33 6.67% - 1.0000 1993 1.859 - 14.5 96.67 6.67% - 0.09550 1995 1.859 1.075 2.934 1.075 13.5 90.00 6.67% - 0.09550 1995 1.859 1.075 2.934 1.075 13.5 90.00 6.67% - 0.09550 1996 2.934 380 3.314 380 10.5 70.00 6.67% - 0.05550 1998 2.934 380 3.314 3.314 - 9.5 6.333 6.67% - 0.05550 1998 2.934 380 3.314 3.314 - 9.5 6.333 6.67% - 0.05550 1098 2.934 3.314 - 9.5 6.333 6.67% - 0.05550 1098 2.934 3.000 3.314 6.959 3.314 - 9.5 6.5 6.67% 6.67% - 0.05550 1000 3.314 6.959 3.314 - 9.5 6.5 6.67% 6.67% - 0.05550 1000 3.314 6.959 3.314 - 9.5 6.5 6.67% 6.67% - 0.05550 1000 3.353 3.314 3.3553 - 0.5 5.5 3.667 6.67% - 0.02550 2000 3.314 6.959 3.314 - 9.5 6.5 6.67% - 0.02550 2000 3.314 6.959 3.314 - 9.5 6.5 6.67% - 0.02550 2000 3.314 6.959 3.314 - 9.5 6.5 6.67% - 0.02550 2000 3.314 6.959 3.314 - 9.5 6.5 6.67% - 0.02550 2000 3.3533 3.44 3.3553 2.840 3.5 3.33 6.67% - 0.02550 2005 3.3553	1977	200				200	-	31.5	210.00	6.67%	-	1.0000	0
1980 200 200 - 28.5 190.00 6.67% - 1.0000 1981 200 200 - 27.5 183.33 6.67% - 1.0000 1982 200 200 - 26.5 176.67 6.67% - 1.0000 1983 200 200 - 25.5 170.00 6.67% - 1.0000 1984 200 200 - 25.5 170.00 6.67% - 1.0000 1984 200 200 - 24.5 163.33 6.67% - 1.0000 1985 200 279 479 279 22.5 150.00 6.67% 19 1.0000 1986 200 279 479 - 21.5 143.33 6.67% - 1.0000 1987 479 479 - 21.5 143.33 6.67% - 1.0000 1988 479 479 - 19.5 130.00 6.67% - 1.0000 1989 479 479 - 18.5 123.33 6.67% - 1.0000 1990 479 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1.271 588 1.859 588 16.5 110.00 6.67% 39 1.0000 1993 1.859 1.859 - 15.5 103.33 6.67% - 1.0000 1993 1.859 1.859 - 14.5 96.67 6.67% - 0.0550 1995 1.859 1.859 - 14.5 96.67 6.67% - 0.0550 1995 1.859 1.075 2.934 - 12.5 83.33 6.67% - 0.0550 1996 2.934 380 3.314 380 3.314 - 9.5 6.67% 25 0.8550 1998 2.934 380 3.314 - 9.5 6.67% 5.67% - 0.0550 1998 2.934 380 3.314 - 9.5 6.67% 464 0.5550 2000 3.314 6.959 1.670 1.702 - 6.5 43.33 6.67% - 0.0250 2000 1.0273 1.429 11.702 - 6.5 43.33 6.67% - 0.0250 2000 3.314 6.959 10.273 6.959 8.5 56.67 6.67% 981 0.3550 2000 3.314 6.959 10.273 6.959 8.5 56.67 6.67% 981 0.3550 2005 30.713 2.840 33.553 2.840 35.553 2.840 35.553 2.850 30.555 2.333 6.67% - 0.0250 2006 33.553 3.3553 - 2.5 16.67 6.67% - 0.0550 2006 33.553 3.3553 - 2.5 16.67 6.67% - 0.0550 2006 33.553 3.3553 - 2.5 16.67 6.67% - 0.0550 2006 33.553 3.3553 - 2.5 16.67 6.67% - 0.0550 2006 33.553 - 0.0550 2006 33.553 - 0.0550 2006 33.553 - 0.0550 2006 33.553 - 0.0550 2006 33.553 - 0.0550 2006 33.553 - 0.0550 2006 33.553 -	1978	200				200	-	30.5	203.33	6.67%	-	1.0000	0
1981 200 200 - 27.5 183.33 6.67% - 1,0000 1982 200 - 26.5 176.67 6.67% - 1,0000 1984 200 - 25.5 170.00 6.67% - 1,0000 1985 200 - 24.5 163.33 6.67% - 1,0000 1986 200 - 24.5 156.67 6.67% - 1,0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1,0000 1987 479 - 21.5 143.33 6.67% - 1,0000 1986 200 279 479 - 21.5 150.00 6.67% - 1,0000 1987 479 - 21.5 143.33 6.67% - 1,0000 1988 479 - 21.5 143.53 6.67% - 1,0000 1990 479 - 18.5 123.5 136.67 6.67% -	1979	200				200	-	29.5	196.67	6.67%	-	1.0000	0
1982 200 - 26.5 176.67 6.67% - 1,0000 1983 200 - 25.5 170.00 6.67% - 1,0000 1984 200 - 24.5 163.33 6.67% - 1,0000 1985 200 200 - 23.5 156.67 6.67% - 1,0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1,0000 1987 479 - 21.5 143.33 6.67% - 1,0000 1988 479 - 20.5 136.67 6.67% - 1,0000 1989 479 - 20.5 136.67 6.67% - 1,0000 1991 479 - 18.5 123.33 6.67% - 1,0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1,0000 1991 479 792 1,271 792 17.5 116.67 6.	1980	200				200	-	28.5	190.00	6.67%	-	1.0000	0
1983 200 - 25.5 170.00 6.67% - 1,0000 1984 200 - 24.5 163.33 6.67% - 1,0000 1985 200 200 - 23.5 156.67 6.67% - 1,0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1,0000 1988 479 479 - 20.5 136.67 6.67% - 1,0000 1989 479 479 - 20.5 130.00 6.67% - 1,0000 1989 479 - 19.5 130.00 6.67% - 1,0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1,0000 1992 1,271 588 1,859 588 16.5 123.33 6.67% - 1,0000 1994 1,859 1,859 1,859 1,859 1,859 1,859 1,859 1,859 1,859 1,859 1,859 </td <td>1981</td> <td>200</td> <td></td> <td></td> <td></td> <td>200</td> <td>-</td> <td>27.5</td> <td>183.33</td> <td>6.67%</td> <td>-</td> <td>1.0000</td> <td>0</td>	1981	200				200	-	27.5	183.33	6.67%	-	1.0000	0
1984 200 - 24.5 163.33 6.67% - 1.0000 1985 200 - 23.5 156.67 6.67% - 1.0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1.0000 1987 479 - 21.5 143.33 6.67% - 1.0000 1988 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 20.5 136.67 6.67% - 1.0000 1990 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 1,859 1,859 1,859	1982	200				200	-	26.5	176.67	6.67%	-	1.0000	0
1985 200 279 479 279 22.5 156.67 6.67% 19 1.0000 1986 200 279 479 279 22.5 150.00 6.67% 19 1.0000 1988 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 20.5 136.67 6.67% - 1.0000 1990 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 15.5 103.33 6.67% - 0.9550 1995 1,859 1,075 13.5 <td>1983</td> <td>200</td> <td></td> <td></td> <td></td> <td>200</td> <td>-</td> <td>25.5</td> <td>170.00</td> <td>6.67%</td> <td>-</td> <td>1.0000</td> <td>0</td>	1983	200				200	-	25.5	170.00	6.67%	-	1.0000	0
1986 200 279 479 279 22.5 150.00 6.67% 19 1,0000 1987 479 - 21.5 143.33 6.67% - 1,0000 1988 479 - 20.5 136.67 6.67% - 1,0000 1989 479 - 20.5 130.00 6.67% - 1,0000 1990 479 - 18.5 123.33 6.67% - 1,0000 1991 479 - 18.5 123.33 6.67% - 1,0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 53 1,0000 1993 1,859 - 15.5 103.33 6.67% - 1,0000 1993 1,859 1,859 - 15.5 103.33 6.67% - 0.9550 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67%<	1984	200				200	-	24.5	163.33	6.67%	-	1.0000	0
1987 479 - 21.5 143.33 6.67% - 1.0000 1988 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 19.5 130.00 6.67% - 1.0000 1990 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 0.9550 1994 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% - 0.9550 1997 2,934 380 3,314 380 10.5 70.00 6.67% 2 0.8850 1998 2,934 380 3,31	1985	200				200	-	23.5	156.67	6.67%	-	1.0000	0
1988 479 479 - 20.5 136.67 6.67% - 1.0000 1989 479 - 19.5 130.00 6.67% - 1.0000 1990 479 - 19.5 130.00 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 15.5 103.33 6.67% - 1.0000 1995 1,859 1,075 13.5 96.67 6.67% - 0.9550 1996 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1997 2,934 - 12.5 83.33 6.67% - 0.7550 1999 3,314 - 9.5 63.33 6.67% - </td <td>1986</td> <td>200</td> <td>279</td> <td></td> <td></td> <td>479</td> <td>279</td> <td>22.5</td> <td>150.00</td> <td>6.67%</td> <td>19</td> <td>1.0000</td> <td>279</td>	1986	200	279			479	279	22.5	150.00	6.67%	19	1.0000	279
1989 479 479 - 19.5 130.00 6.67% - 1.0000 1990 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 15.5 103.33 6.67% - 1.0000 1995 1,859 1,075 2,934 1,075 3.5 90.00 6.67% 72 0.8950 1996 2,934 1,075 2,934 - 11.5 76.67 6.67% 72 0.8950 1997 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1998 2,934 380 3,314 - 9.5 63.33 6.67% -	1987	479				479	-	21.5	143.33	6.67%	-	1.0000	0
1990 479 479 - 18.5 123.33 6.67% - 1.0000 1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 13.5 90.00 6.67% 72 0.9550 1996 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1997 2,934 - 12.5 83.33 6.67% - 0.8250 1998 2,934 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 6,959 3,5 63.33 6.67% -	1988	479				479	-	20.5	136.67	6.67%	-	1.0000	0
1991 479 792 1,271 792 17.5 116.67 6.67% 53 1.0000 1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 13.5 90.00 6.67% 72 0.8950 1996 2,934 1,075 13.5 90.00 6.67% - 0.8250 1997 2,934 380 2,934 - 11.5 76.67 6.67% - 0.8250 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 6,959 10,273 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 11,702 1,429 7.5 50.00 6.67% 95 0	1989	479				479	-	19.5	130.00	6.67%	-	1.0000	0
1992 1,271 588 1,859 588 16.5 110.00 6.67% 39 1.0000 1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1996 2,934 - 12.5 83.33 6.67% - 0.8250 1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67%	1990	479				479	-	18.5	123.33	6.67%	-	1.0000	0
1993 1,859 - 15.5 103.33 6.67% - 1.0000 1994 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1996 2,934 - 12.5 83.33 6.67% - 0.8250 1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 10,273 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2003 11,702 14,713 5.5 36	1991	479	792			1,271	792	17.5	116.67	6.67%	53	1.0000	792
1994 1,859 1,859 - 14.5 96.67 6.67% - 0.9550 1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1996 2,934 - 12.5 83.33 6.67% - 0.8250 1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 10,273 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 26,415 14,713 5.5 36.67 6.67% 981 0.3550 2004 2	1992	1,271	588			1,859	588	16.5	110.00	6.67%	39	1.0000	588
1995 1,859 1,075 2,934 1,075 13.5 90.00 6.67% 72 0.8950 1996 2,934 - 12.5 83.33 6.67% - 0.8250 1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 10,273 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 14,713 5.5 50.00 6.67% 95 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713	1993	1,859				1,859	-	15.5	103.33	6.67%	-	1.0000	0
1996 2,934 - 12.5 83.33 6.67% - 0.8250 1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553	1994	1,859				1,859	-	14.5	96.67	6.67%	-	0.9550	0
1997 2,934 - 11.5 76.67 6.67% - 0.7550 1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 1,429 7.5 50.00 6.67% 95 0.4950 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 981 0.3550 2005 30,713 2,840 35 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 -	1995	1,859	1,075			2,934	1,075	13.5	90.00	6.67%	72	0.8950	962
1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	1996	2,934				2,934	-	12.5	83.33	6.67%	-	0.8250	0
1998 2,934 380 3,314 380 10.5 70.00 6.67% 25 0.6950 1999 3,314 - 9.5 63.33 6.67% - 0.6250 2000 3,314 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	1997	2,934				2,934	-	11.5	76.67	6.67%	-	0.7550	0
2000 3,314 6,959 10,273 6,959 8.5 56.67 6.67% 464 0.5550 2001 10,273 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	1998	2,934	380			3,314	380	10.5	70.00	6.67%	25	0.6950	264
2001 10,273 1,429 11,702 1,429 7.5 50.00 6.67% 95 0.4950 2002 11,702 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 33,553 - 1.5 10.00 6.67% - 0.0950	1999	3,314				3,314	-	9.5	63.33	6.67%	-	0.6250	0
2002 11,702 - 6.5 43.33 6.67% - 0.4250 2003 11,702 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	2000	3,314	6,959			10,273	6,959	8.5	56.67	6.67%	464	0.5550	3862
2003 11,702 14,713 26,415 14,713 5.5 36.67 6.67% 981 0.3550 2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	2001	10,273	1,429			11,702	1,429	7.5	50.00	6.67%	95	0.4950	707
2004 26,415 4,298 30,713 4,298 4.5 30.00 6.67% 287 0.2950 2005 30,713 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	2002	11,702				11,702	-	6.5	43.33	6.67%	-	0.4250	0
2005 30,713 2,840 33,553 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	2003	11,702	14,713			26,415	14,713	5.5	36.67	6.67%	981	0.3550	5223
2005 30,713 2,840 33,553 2,840 3.5 23.33 6.67% 189 0.2250 2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950	2004	26,415	4,298			30,713	4,298	4.5	30.00	6.67%	287	0.2950	1268
2006 33,553 - 2.5 16.67 6.67% - 0.1550 2007 33,553 - 1.5 10.00 6.67% - 0.0950													639
2007 33,553 - 1.5 10.00 6.67% - 0.0950							-				-		0
	2007					33,553	-		10.00	6.67%	-	0.0950	0
				(6,773)			(6,773)				(452)		-169
- 33,750 (6,971) 246,692 26,780 1,785			33.750	(6.971)		246.692	26.780				1.785	_	14,615

Accrued Depreciation: 14,615

Composite Annual Accrual Rate, Percent: 6.67%

A	QUARION WATER COMPANY OF NEW HAMPSHIRE
PUC 160	04.01- Section 13
Copies	s of any audits or studies referred to in (12) which the utility has not
submit	tted to the commission.
Not App	olicable.

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
PUC	1604.01- Section 14
	ist of officers and director of the utility and their compensation for last 2 ears.
Attac	ched.

A-4 LIST OF OFFICERS 2011

Line	Title of			*
No.	Officer	Name	Residence	Compensation
1	President and Chief Executive Officer	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	\$726,295
2	Vice President, Operations	Harry C. Hibbard	85 Bay St., Hull, MA 02045	\$161,902
3	Vice President, Treasurer and Secretary	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	\$406,698
4	Vice President	Howard J. Dunn	215 Carrington Road, Bethany, CT 06524	\$318,370
5	Vice President, Corporate Communications	Bruce Silverstone	121 Whitney Ave., Trumbull, CT 06611	\$162,200

LIST OF DIRECTORS 2011

Line No.	Name	Residence	Length of Term	Term Expires	No. of Meetings Attended	Annual Fees
6	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	1 yr	07/12	3	\$0
7	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	1 yr	07/12	3	\$0
8	Howard J. Dunn	121 Whitney Ave., Trumbull, CT 06611	1 yr	07/12	3	\$0

A-4 LIST OF OFFICERS 2010

Line	Title of			*
No.	Officer	Name	Residence	Compensation
1	Chairman of the Board & President	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	\$693,805
2	Vice President and Secretary	Harry C. Hibbard	85 Bay St., Hull, MA 02045	\$157,297
3	Vice President and Treasurer	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	\$377,008
4	Vice President	Howard J. Dunn	215 Carrington Road, Bethany, CT 06524	\$308,854
5	Vice President, Corporate Communications	Bruce Silverstone	121 Whitney Ave., Trumbull, CT 06611	\$155,250

LIST OF DIRECTORS 2010

Line			Length of	Term	No. of Meetings	
No.	Name	Residence	Term	Expires	Attended	Annual Fees
6	Charles V. Firlotte	1182 Prospect Dr. Stratford, CT 06615	1 yr	07/11	3	\$0
7	Donald J. Morrissey	16 Merlins Ln. Newtown, CT 06470	1 yr	07/11	3	\$0
8	Howard Dunn	121 Whitney Ave., Trumbull, CT 06611	1 yr	07/11	3	\$0

^{*}Compensation is charged/allocated between Aquarion Water Company of New Hampshire, Aquarion Water Company of Massachusetts, Aquarion Water Company of Connecticut, Aquarion Company and Homeowner Safety Valve.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

PUC 1604.01- Section 15

- Lists of the amount of voting stock of the utility categorized as follows:
 - a) Owned by an officer or director individually;
 - b) Owned by the spouse or minor child of an officer or director; or
 - c) Controlled by the officer or director directly or indirectly.

None.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

PUC 1604.01- Section 16

- A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
 - a) If the utility's annual gross revenue are less than \$100,000, all payments shall be reported;
 - b) If the utility's annual gross revenue's are \$100,000 or are between \$100,000 and \$10,000,000, all payments of \$1,000 and more shall be reported;
 - c) If the utility's annual gross revenue's are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all payments of \$2,500 and more shall be reported;
 - d) If the utility's annual gross revenue's are \$100,000,000 or are in excess of \$100,000,000, all payments of \$5,000 and more shall be reported
 - e) For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

Attached.

AWC of New Hampshire

Vendor Payments in excess of \$10,000 made during the test year 01/01/2011 - 12/31/2012

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
GENWORTH LIFE INSURANCE	Annual interest payment on long term debt issue	366,390.00
RH WHITE CONSTRUCTION COMPANY	Construction Cost	342,322.45
ROBERT PIKE CONSTRUCTION INC	Construction Cost	292,035.86
TOWN OF HAMPTON	Tax, Police Detail & Other Miscellaneous Payments	266,879.19
FIRST COLONY LIFE INSURANCE	Annual interest payment on long term debt issue	231,300.00
TUFTS ASSOCIATED HEALTH MAINTENANCE	Benefits Cost	194,121.28
AQUARION	Annual interest payment on long term debt issue	184,800.00
NEPTUNE TECHNOLOGY GROUP INC	Equipment Cost- Meters	184,629.00
FERGUSON WATERWORKS	Construction Cost	174,130.33
STATE OF NEW HAMPSHIRE	Tax Payments	155,837.47
UNITIL EXETER & HAMPTON ELECTRIC CO	Electricity Payments	124,347.85
TOWN OF NORTH HAMPTON	Tax, Police Detail & Other Miscellaneous Payments	114,662.40
TATA & HOWARD INC	Construction Cost	110,288.81
PUBLIC SERVICE OF NEW HAMPSHIRE	Electricity Payments	104,909.85
RELCO KOLHASE COMPANY, INC.	Electrical Services	94,000.00
RESULTS ENGINEERING	SCADA Support	87,470.83
THE TRAVELERS INDEMNITY COMPANY	Insurance Cost	54,395.00
E.H. WACHS COMPANY	Equipment Supplier	52,283.03
TCS COMMUNICATIONS CORP	Communication Support	51,377.27
BORDEN & REMINGTON CO	Chemical cost	50,181.88
DENIS L. MAHER CO., LLC.	Well/Pump Maintenance	48,715.60
DWORKEN, HILLMAN, LaMORTE & STERCZALA	Audit Services	47,100.00
GEOSPHERE ENVIRONMENTAL	Construction Cost	40,143.24
FLEET SERVICES	Purchased Fuel for Vehicles	32,376.89
TOWLE OFFICE PARK PROPERTIES LLC	Lease Expense	31,687.50
FISC SOLUTIONS	Billing Cost	27,790.97
WILLIS OF NEW YORK INC	Insurance Cost	25,775.60
VELLANO BROTHERS	Construction Cost	21,604.54
TOWN OF STRATHAM	Tax, Police Detail & Other Miscellaneous Payments	20,453.00
TOWN OF RYE	Tax, Police Detail & Other Miscellaneous Payments	20,449.09
HARVARD PILGRIM HEALTH CARE	Benefits Cost	20,389.70
NEW HAMPSHIRE PUBLIC UTILITIES COMM	Public Utility Assessment	19,407.00
MCLANE,GRAF,RAULERSON,& MIDDLETON	Legal Services	18,779.98
NORTHEAST DIRECTIONAL DRILLING, LLC	Construction Cost	17,397.25
THE CENTER FOR RESEARCH, INC.	Customer Survey	16,000.00
EASTERN ANALYTICAL, INC.	Water Quality Sampling	15,670.50
WHITEWATER INC	Cross Connection Testing	13,936.00
MB TRACTOR & EQUIPMENT	Equipment Supplier	11,845.00
Q-MATION	Software equipment	10,285.77
MARJORIE MULCAHY	Rental payment	10,174.09
		3,706,344.22

	A OLIA DIONINA WED COMPANIA OF NEW HAMPSHIPE
	AQUARION WATER COMPANY OF NEW HAMPSHIRE
PUC	1604.01- Section 17
-	
• Fo	or non-utility operations, the amount of assets and costs allocated thereto nd justification for such allocations.
None	•
. (0110	

	AQUARION WATER COMPANY OF NEW HAMPSHIRE	
PHC	1604.01- Section 18	
100	1004.01- Section 10	
• B	salance sheets and income statements for the previous 3 years.	
Attac	phod	
Attac	AICU.	

Aquarion Water Company of New Hampshire Balance Sheets

(Dollars in thousands, except per share amounts)

		2011	Decei	mber 31, 2010		2009
Assets:		2011		2010		2009
Property, plant and equipment:						
Utility plant, net of accumulated depreciation	\$	26,534	\$	26,000	\$	25,649
Current assets:	·	_				_
Cash and cash equivalents		17		44		68
Accounts receivable, net of allowance (2011, \$41; 2010, \$34; 2009, \$23)		322		348		347
Accrued unbilled revenue		445		422		846
Miscellaneous receivables		34		65		94
Materials and supplies		133		94		105
Notes receivable from associated companies		91		200		-
Prepaid expenses		152		116		89
		1,194		1,289		1,549
Other assets:						
Unamortized debt discount and expense		174		182		191
Regulatory assets		2,720		2,027		2,075
		2,894		2,209		2,266
Total Assets	\$	30,622	\$	29,498	\$	29,464
Liabilities and Stockholder's Equity:						
Stockholder's equity:						
Preferred stock, \$100 par value, authorized 5,700 shares - 23 shares						
of 6% Series issued and outstanding at December 31, 2011, 2010 and 2009	\$	2	\$	2	\$	2
Common stock, \$25 par value, authorized 100,000 shares; issued and						
outstanding 87,483 shares at December 31, 2010 and 2009		2,187		2,187		2,187
Paid-in-capital		4,038		4,038		4,038
Retained earnings		2,838		2,455		2,329
Total stockholder's equity		9,065		8,682		8,556
Long-term debt		12,900		12,900		8,900
Current liabilities:						
Notes payable to associated companies		-		100		4,400
Accounts payable and accrued liabilities		326		230		289
Accrued bond interest		234		234		172
Payable to associated companies				11		28
		560		575		4,889
Regulatory and other long-term liabilities:						
Advances for construction		6		2		16
Deferred income taxes		2,869		2,867		2,915
Accrued pension costs		1,357		1,173		832
Accrued postretirement benefit expense		1,582		983		1,025
Commitments and contingencies		5,814		5,025		4,788
Contributions in aid of construction		2,283		2,316		2,331
Total Liabilities and Stockholder's Equity	\$	30,622	\$	29,498	\$	29,464
una severmonar e z-quiry	<u> </u>	20,022	4		4	, 101

Aquarion Water Company of New Hampshire Statement of Income Year Ending December 31,

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Operating Revenues:			
Residential	3,514,767	3,597,519	3,437,549
Commercial	1,164,835	1,135,330	1,072,322
Industrial	24,174	38,248	17,059
Public Authorities	102,600	117,459	85,905
Public Fire	704,273	694,412	649,121
Private Fire	299,808	286,360	271,803
Other	159,173	140,126	89,157
Total Revenues	5,969,630	6,009,454	5,622,916
Operating Expenses:			
Source of Supply	127,522	89,815	52,630
Pumping	363,730	351,703	329,941
Water Treatment	142,293	162,731	186,487
Transmission and Distribution	584,817	510,645	529,702
Customer Accounting	133,783	137,022	129,272
Information Technology	229,970	232,907	242,853
Administrative and General	1,433,387	1,517,621	1,279,956
Operating Expenses	3,015,502	3,002,444	2,750,841
Depreciation	932,338	933,715	928,949
Taxes Other than Income Taxes	584,916	443,961	497,038
Depreciation & Other Taxes	1,517,254	1,377,676	1,425,987
Total Operating Expenses	4,532,756	4,380,120	4,176,828
Operating Income	1,436,874	1,629,334	1,446,088
Other Income and Expense	59,087	52,082	89,045
AFUDC	-	-	-
Interco Interest Income	4,583	372	-
Income Before Interest & Taxes	1,500,544	1,681,788	1,535,133
Interest Expense, Outside	791,661	756,027	606,370
Interest Expense, Inside	1,168	11,553	60,268
Income before Income Taxes	707,715	914,208	868,495
State Income Tax - Current	58,605	85,242	19,908
Federal Income Tax - Current	246,698	326,956	367,641
State Income Tax - Deferred	335	(10,440)	(12,440)
Federal Income Tax - Deferred	18,603	(23,122)	(38,050)
Net Income	383,474	535,572	531,436

A OVER DOMESTIC CONTRACTOR OF A TOP OF	
AQUARION WATER COMPANY OF NEW HAMPSHIRE	
PUC 1604.01- Section 19	
 Quarterly income statements for the previous 5 years. 	
Attached.	

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 2007 QUARTERLY FINANCIALS

		Till ee Wollti	5 E.I.G.III.		
	03/31/07	06/30/07	09/30/07	12/31/07	Year-End
Residential	596,879	854,330	885,360	776,819	3,113,388
Commericial	209,318	264,050	288,811	277,745	1,039,924
Industrial	4,777	6,094	5,002	3,848	19,721
Public Authorities	11,883	19,190	19,839	29,854	80,766
Public Fire	156,199	164,518	159,886	161,285	641,888
Private Fire	59,503	59,643	59,261	60,510	238,917
Other Revenues	21,007	36,351	3,712	18,016	79,086
Operating Revenues	1,059,566	1,404,176	1,421,871	1,328,077	5,213,690
Operation	544,477	514,372	545,397	461,014	2,065,260
Maintenance	82,013	71,907	68,521	83,682	306,123
Deprecation	209,556	208,671	208,671	195,232	822,130
Taxes other Than Income Taxes	99,601	92,555	93,270	94,858	380,284
Current Income Taxes	(12,000)	121,000	142,000	233,249	484,249
Deferred Income Taxes	(1,000)	22,000	-	(35,562)	(14,562)
Operating Expenses	922,647	1,030,505	1,057,859	1,032,473	4,043,484
Utility Operating Income	136,919	373,671	364,012	295,604	1,170,206
Merchandise, Jobbing and Contract Work	(4,457)	(4,358)	(11,451)	(6,586)	(26,852)
Interest	-	-	-	(13,700)	(13,700)
Other Income	(4,457)	(4,358)	(11,451)	(20,286)	(40,552)
Other Income Deductions	(7,615)	(3,720)	(8,090)	(12,115)	(31,540)
Other Deductions	(7,615)	(3,720)	(8,090)	(12,115)	(31,540)
Net Other Income	(12,072)	(8,078)	(19,541)	(32,401)	(72,092)
Income Before Interest Charges	148,991	381,749	383,553	328,005	1,242,298
Interest on Long-term Debt	149,423	149,422	149,423	149,422	597,690
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	8,540
Interest on Debt to Affiliated Companies	17,812	23,001	27,027	24,320	92,160
Other Interest Charges	_	-		<u>-</u>	
Interest Charges	169,370	174,558	178,585	175,877	698,390
Net Income (Loss)	(20,379)	207,191	204,968	152,128	543,908

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 2008 QUARTERLY FINANCIALS

		Tillee Moliti	is Ename.		
	03/31/08	06/30/08	09/30/08	12/31/08	Year-End
Residential	558,537	853,951	827,740	639,196	2,879,424
Commericial	194,466	265,300	270,269	264,329	994,364
Industrial	4,220	5,974	4,592	4,355	19,141
Public Authorities	13,275	23,371	14,020	24,833	75,499
Public Fire	150,644	150,645	150,645	150,644	602,578
Private Fire	55,571	56,589	58,102	60,833	231,095
Other Revenues	13,036	12,074	26,764	22,294	74,168
Operating Revenues	989,749	1,367,904	1,352,132	1,166,484	4,876,269
Operation	533,798	514,766	546,123	530,791	2,125,478
Maintenance	93,909	116,686	112,142	105,235	427,972
Deprecation	211,132	217,251	217,251	185,486	831,120
Taxes other Than Income Taxes	88,219	90,463	89,235	135,012	402,929
Current Income Taxes	(38,000)	92,000	79,000	(86,000)	47,000
Deferred Income Taxes	(5,000)	13,000	11,000	104,398	123,398
Operating Expenses	884,058	1,044,166	1,054,751	974,922	3,957,897
Utility Operating Income	105,691	323,738	297,381	191,562	918,372
Merchandise, Jobbing and Contract Work	(1,431)	312	(10,834)	(7,320)	(19,273)
Interest	-	-	-	-	-
Other Income	(1,431)	312	(10,834)	(7,320)	(19,273)
Other Income Deductions	(8,035)	(7,975)	(6,550)	(8,900)	(31,460)
Other Deductions	(8,035)	(7,975)	(6,550)	(8,900)	(31,460)
Net Other Income	(9,466)	(7,663)	(17,384)	(16,220)	(50,733)
Income Before Interest Charges	115,157	331,401	314,765	207,782	969,105
Interest on Long-term Debt	149,423	149,422	149,423	149,422	597,690
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	8,540
Interest on Debt to Affiliated Companies	26,933	27,337	34,298	37,830	126,398
Other Interest Charges	-	-	-		
Interest Charges	178,491	178,894	185,856	189,387	732,628
Net Income (Loss)	(63,334)	152,507	128,909	18,395	236,477

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 2009 QUARTERLY FINANCIALS

	03/31/09	06/30/09	09/30/09	12/31/09	Year-End
Residential	589,200	877,128	1,126,536	844,685	3,437,549
Commericial	184,513	271,162	385,718	230,929	1,072,322
Industrial	3,987	4,690	5,730	2,652	17,059
Public Authorities	13,214	21,856	29,591	21,244	85,905
Public Fire	150,644	150,645	181,196	166,636	649,121
Private Fire	57,388	61,461	80,131	72,823	271,803
Other Revenues	20,933	20,307	22,865	25,052	89,157
Operating Revenues	1,019,879	1,407,249	1,831,767	1,364,021	5,622,916
Operation	579,327	573,166	614,017	567,602	2,334,112
Maintenance	86,733	110,787	99,205	120,003	416,728
Deprecation	225,000	225,000	225,000	253,949	928,949
Taxes other Than Income Taxes	136,488	116,860	109,233	134,457	497,038
Current Income Taxes	(61,000)	88,000	227,000	133,549	387,549
Deferred Income Taxes	(9,000)	13,000	31,000	(85,490)	(50,490)
Operating Expenses	957,548	1,126,813	1,305,455	1,124,070	4,513,886
Utility Operating Income	62,331	280,436	526,312	239,951	1,109,030
Merchandise, Jobbing and Contract Work	2,099	(10,723)	(4,478)	(3,930)	(17,032)
Interest	-	-	-	(4)	(4)
Misc Non-Operating Gain (Loss), Net	-	(10,908)	-	(29,185)	(40,093)
Other Income	2,099	(21,631)	(4,478)	(33,119)	(57,129)
Other Income Deductions	(7,885)	(8,285)	(6,950)	(8,800)	(31,920)
Other Deductions	(7,885)	(8,285)	(6,950)	(8,800)	(31,920)
Net Other Income	(5,786)	(29,916)	(11,428)	(41,919)	(89,049)
Income Before Interest Charges	68,117	310,352	537,740	281,870	1,198,079
Interest on Long-term Debt	149,423	149,422	149,423	149,422	597,690
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	8,540
Interest on Debt to Affiliated Companies	16,193	14,906	13,805	15,364	60,268
Other Interest Charges	-	-	-	144	144
Interest Charges	167,751	166,463	165,363	167,065	666,642
Net Income (Loss)	(99,634)	143,889	372,377	114,805	531,437

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 2010 QUARTERLY FINANCIALS

	03/31/10	06/30/10	09/30/10	12/31/10	Year-End
Residential	677,398	928,846	1,256,279	734,996	3,597,519
Commericial	221,984	311,405	381,836	220,105	1,135,330
Industrial	10,082	8,350	11,372	8,444	38,248
Public Authorities	13,034	29,709	62,094	12,622	117,459
Public Fire	170,852	171,698	175,931	175,931	694,412
Private Fire	70,775	71,800	72,114	71,671	286,360
Other Revenues	24,176	61,583	26,313	28,054	140,126
Operating Revenues	1,188,301	1,583,391	1,985,939	1,251,823	6,009,454
Operation	619,600	614,117	618,584	670,956	2,523,257
Maintenance	90,519	151,683	130,631	106,354	479,187
Deprecation	246,000	246,000	246,000	195,715	933,715
Taxes other Than Income Taxes	85,244	105,933	116,584	136,200	443,961
Current Income Taxes	(4,000)	101,000	248,000	67,198	412,198
Deferred Income Taxes	-	14,000	34,000	(81,562)	(33,562)
Operating Expenses	1,037,363	1,232,733	1,393,799	1,094,861	4,758,756
Utility Operating Income	150,938	350,658	592,140	156,962	1,250,698
Merchandise, Jobbing and Contract Work	(9,427)	(3,359)	(8,569)	(3,153)	(24,508)
Interest	(1)	(4,203)	(94)	(277)	(4,575)
Other Income	(9,428)	(7,562)	(8,663)	(3,430)	(29,083)
Other Income Deductions	(8,355)	(4,116)	(7,227)	(7,877)	(27,575)
Other Deductions	(8,355)	(4,116)	(7,227)	(7,877)	(27,575)
Net Other Income	(17,783)	(11,678)	(15,890)	(11,307)	(56,658)
Income Before Interest Charges	168,721	362,336	608,030	168,269	1,307,356
Interest on Long-term Debt	164,823	195,622	195,623	195,622	751,690
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	8,540
Interest on Debt to Affiliated Companies	8,794	913	999	847	11,553
Other Interest Charges	_	_			
Interest Charges	175,752	198,670	198,757	198,604	771,783
Net Income (Loss)	(7,031)	163,666	409,273	(30,335)	535,573

AQUARION WATER COMPANY of NEW HAMPSHIRE STATEMENT OF INCOME 2011 QUARTERLY FINANCIALS

	03/31/11	06/30/11	09/30/11	12/31/11	Year-End
Residential	690,486	965,520	1,160,395	698,366	3,514,767
Commericial	216,281	302,558	386,859	259,137	1,164,835
Industrial	6,151	5,603	6,240	6,180	24,174
Public Authorities	13,417	28,943	37,887	22,353	102,600
Public Fire	177,094	171,698	177,741	177,740	704,273
Private Fire	75,171	73,653	75,234	75,750	299,808
Other Revenues	23,458	63,675	26,559	45,481	159,173
Operating Revenues	1,202,058	1,611,650	1,870,915	1,285,007	5,969,630
Operation	570,930	591,210	635,307	686,239	2,483,686
Maintenance	97,123	145,922	147,031	141,739	531,815
Deprecation	237,000	237,000	237,000	221,338	932,338
Taxes other Than Income Taxes	125,217	117,029	125,297	217,373	584,916
Current Income Taxes	(3,000)	140,000	228,000	(59,697)	305,303
Deferred Income Taxes	-	(10,000)	(18,000)	46,938	18,938
Operating Expenses	1,027,270	1,221,161	1,354,635	1,253,930	4,856,996
Utility Operating Income	174,788	390,489	516,280	31,077	1,112,634
Merchandise, Jobbing and Contract Work	(11,014)	(5,451)	(12,448)	(811)	(29,724)
Interest	(1,013)	(1,411)	(836)	(1,323)	(4,583)
Misc Non-Operating Gain (Loss), Net	-	-	-	(95)	(95)
Other Income	(12,027)	(6,862)	(13,284)	(2,229)	(34,402)
Other Income Deductions	(7,616)	(7,450)	(7,826)	(6,375)	(29,267)
Other Deductions	(7,616)	(7,450)	(7,826)	(6,375)	(29,267)
Net Other Income	(19,643)	(14,312)	(21,110)	(8,604)	(63,669)
Income Before Interest Charges	194,431	404,801	537,390	39,681	1,176,303
Interest on Long-term Debt	195,623	195,622	195,623	195,622	782,490
Amortization of Debt Discount and Expense	2,135	2,135	2,135	2,135	8,540
Interest on Debt to Affiliated Companies	651	434	83	-	1,168
Other Interest Charges	-	498	-	134	632
Interest Charges	198,409	198,689	197,841	197,891	792,830
Net Income (Loss)	(3,978)	206,112	339,549	(158,210)	383,473

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
PUC	1604.01- Section 20
• (Quarterly sales volumes for the previous 5 years, itemized for residential and
O	other classifications of service.
A 44	
Atta	ched.

Aquarion Water Company of New Hampshire 5 Year Quarter Sales Volume by Customer Class (In Thousand Gallons)

Quarterly Volume Ending:

Quarterly Ending	Year	Residential	Commercial	Industrial	Public Authorities	Total
March	2007	84,661	35,906	676	1,446	122,689
June	2007	89,661	41,975	1,524	1,989	135,149
September	2007	159,620	58,151	1,331	2,000	221,102
December	2007	148,678	52,376	699	5,140	206,893
				2007 A	Annual Sales Volume	685,833
March	2008	81,965	37,905	939	2,031	122,840
June	2008	95,526	48,604	1,692	2,042	147,864
September	2008	137,912	52,198	1,014	2,047	193,171
December	2008	124,664	49,643	629	5,102	180,038
				2008 A	Annual Sales Volume	643,913
March	2009	84,261	34,950	907	1,320	121,438
June	2009	87,228	32,076	1,023	1,682	122,009
September	2009	117,442	53,935	939	2,945	175,261
December	2009	122,334	53,022	949	5,152	181,457
				2009 A	Annual Sales Volume	600,165
March	2010	78,341	31,753	1,089	1,501	112,684
June	2010	87,942	31,204	773	1,955	121,874
September	2010	155,676	66,892	1,741	6,236	230,545
December	2010	129,940	44,755	724	2,955	178,374
				2010 A	Annual Sales Volume	643,477
March	2011	79,011	38,568	1,452	1,907	120,938
June	2011	84,454	36,681	1,044	2,026	124,205
September	2011	150,335	55,283	1,166	2,940	209,724
December	2011	114,961	44,517	895	3,064	163,437
				2011	Annual Sales Volume	618,304

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
DIIC	1604.01- Section 21
ruc	1004.01- Section 21
• A	A description of the utility's need for external capital for the 2 year period
11	mmediately following the test year.
Atta	ched.

Summary of Need for External Capital

As shown in Standard Filing Requirement Response #22, the Company can generally finance its capital improvement program through internally generated funds. At a very high level, net income plus depreciation less dividends will create enough source of funds for typical spending.

Aquarion has filed an application with PUC, in docket DW 12-098, to issue \$5 million General Mortgage Bonds to refinance a \$4 million note and fund additional capital expenditures relating to WICA eligible projects and source development investments.

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
PUC	C 1604.01- Section 22
• ,	The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately subsequent to the test year.
Atta	ched.

Aquarion Water Company of New Hampshire

Sources and Uses of Funds

Page '	1
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Sources of Funds	<u>2012</u>	<u>2013</u>
Net Income ¹ Depreciation Dividends	281 956 -	655 979 -
Refinancing per DW 12-098 ²	700	300
Total Sources of Funds	1,937	1,934
<u>Uses of Funds</u>		
Gross Construction ³	(1,882)	(1,869)
Total Uses of Funds	(1,882)	(1,869)
Net Surplus(Deficit)	55	65

Notes:

¹⁾ Reflects the pro forma adjustments made during this case. Assumes temporary rates of 65% for first quarter of 2013 and permanent rates for the remainder of 2013.

²⁾ Additional debt required to fund WICA eligible projects and source development investments such as White Lanes well in 2012 for \$342k.

³⁾ Capital Budget attached

Aquarion Water Company of New Hampshire Two Year Capital Expenditure Budget

Page 2

DEPARTMENT	PUC ACCOUNT NO.	DESCRIPTION	CATEGORY	2012	2013
Admin & Gen	341	Fleet Vehicles	A&G	\$51,000	\$51,000
Admin & Gen	346	Radio System Upgrade	A&G	\$31,000	
Admin & Gen	345	Purchase 5kw Generator	A&G	\$5,000	
Admin & Gen		Recurring General Plant	A&G	\$0	\$25,000
		Total General Plant		\$87,000	\$76,000
Information Technology	346	Recurring SCADA	IT	\$30,000	\$40,000
Information Technology	346	Upgrade /Replace SCADA Sensors	IT	\$51,000	
		Total Information Technology		\$81,000	\$40,000
Trans & Distr	309	Miscellaneous Main Renewals	Mains	\$26,000	\$26,000
Trans & Distr	309	Towle Farm Road - Drakeside Road	Mains	\$2,000	\$2,000
Trans & Distr	309	Atlantic Avenue - Mill Rd to Maple	Mains	\$732,000	+=,
Trans & Distr	309	Rt 101, Tide Mill Road to Church Street	Mains	\$10,000	\$74,000
Trans & Distr	309	Ocean Blvd, Dumas Ave to Winnacunnet Rd	Mains	\$69,000	\$626,000
		Total Mains		\$839,000	\$728,000
Customer Accounting	334	Periodic Meter Replacements	Meters	\$130,000	\$80,000
Customer Accounting	334	New Meters	Meters	\$70,000	\$70,000
<u> </u>		Total Meters		\$200,000	\$150,000
Pumping	311	Recurring Pump	Pumping	\$14,000	\$10,000
		Total Pumping		\$14,000	\$10,000
Source of Supply		Source of Supply (Source Exploration)	SOS		
Source of Supply	307	Whites Lane Wells	SOS	\$342,000	\$223,000
Source of Supply	307	Purchase Shel-A Well	SOS		\$75,000
Source of Supply	307	Purchase Foss Well	SOS		\$75,000
Source of Supply	307	Redevelop Well 9	SOS	\$20,000	
Source of Supply	307	Redevelop Well 21	SOS		\$20,000
		Total Source of Supply		\$362,000	\$393,000
Trans & Distr	333	Services - New	T&D	\$85,600	\$85,600
Trans & Distr	333	Services Replacements	T&D	\$30,000	\$30,000
Trans & Distr	335	Hydrants - New	T&D	\$4,400	\$4,400
Trans & Distr	335	Hydrants Replacements	T&D	\$32,000	\$32,000
Trans & Distr	330	Valves Replacements	T&D	\$11,000	\$11,000
Trans & Distr	331	Blowoffs - Replacements	T&D	\$3,000	\$3,000
Trans & Distr	330	Repairs to Exeter Rd Tank	T&D	\$20,000	
Trans & Distr	330	Repairs to Jenness Beach Tank	T&D		\$6,000
		Total Transmission & Distribution		\$186,000	\$172,000
Treatment	320	Well 7 Station Improvements	Treatment	\$62,000	
Treatment	320	Convert Mill Rd Garage to WTP	Treatment	\$51,000	\$300,000
		Total Treatment		\$113,000	\$300,000
		TOT	TAL:	\$1,882,000	\$1,869,000

AQUARION WATER COMPANY OF NEW HAMPSHIRE **PUC 1604.01- Section 23** • The provisions of any sinking funds associated with senior capital and a description of the rate at which any respective issues of senior capital will be retired, consistent with such sinking fund(s). Not Applicable.

AQUARION WATER COMPANY OF NEW HAMPSHIRE **PUC 1604.01- Section 24** • If the short-term debt component of total invested capital is volatile, the amount outstanding, on a monthly basis, during the test period, for each short-term indebtedness. Attached.

AWC of New Hampshire

Month in Test year **Outstanding Short term debt** (Intercompany Notes Payable) \$ 2011 100,000 January \$ February 2011 100,000 \$ March 2011 100,000 \$ \$ \$ \$ \$ \$ \$ \$ April 2011 100,000 May 2011 100,000 June 2011 200,000 July 2011 2011 August September 2011 October 2011 November 2011 \$ December 2011

	AQUARION WATER COMPANY OF NEW HAMPSHIRE
PUC	1604.01- Section 25
	f a utility is a subsidiary, duplicates of all items required by this section for
tl	he parent company except as provided in (26).
Attac	ched.

AUDITED FINANCIAL STATEMENTS

Aquarion Company and Subsidiaries

Years ended December 31, 2011 and 2010 with Report of Independent Auditors

Aquarion Company and Subsidiaries

Audited Financial Statements

Years ended December 31, 2011 and 2010

Contents

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Notes to Audited Financial Statements	7



Report of Independent Auditors

To Aquarion Company:

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, comprehensive income, common stockholder's equity, and cash flows present fairly, in all material respects, the financial position of Aquarion Company and Subsidiaries at December 31, 2011 and 2010 and the results of their operations and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

PricewaterhouseCoopers LLP March 20, 2012

Pricewaterhouseloopers LLP

Aquarion Company and Subsidiaries Consolidated Balance Sheets December 31, 2011 and 2010 (Dollars in thousands)

Assets and Other Debits			Liabilities and Stockholder's Equity		
	2011	2010		2011	2010
Property, Plant and Equipment			Stockholder's Equity		
Utility Plant	\$ 1,120,805	\$ 1,072,123	Common stock - \$0.01 par value, 100 shares	\$ -	\$ -
Less: Accumulated depreciation	(348,091)	(325,841)	outstanding, 1,000 authorized		
Net utility plant	772,714	746,282	Capital in excess of stated value	220,568	220,568
			Accumulated other comprehensive loss	(1,957)	(1,041)
Non-utility property and equipment	40,780	40,611	Retained earnings	129,741	125,511
Less: Accumulated depreciation	(11,326)	(10,619)	Noncontrolling interest	2	2
Net non-utility property and equipment	29,454	29,992	Total stockholder's equity	348,354	345,040
Current Assets			Long-Term Debt	283,871	256,302
Cash and cash equivalents	789	2,665			
Restricted cash	3,714	3,208	Current and Accrued Liabilities		
Accounts receivables, net of reserves of \$2,567 and			Accounts payable and accrued liabilities	21,143	18,902
\$2,387 as of December 31, 2011 and 2010, respectively	12,807	13,667	Current maturities of long-term debt	20,710	671
Other receivables	2,733	2,878	Amount due parent company	18,104	58,657
Accrued revenues	19,731	19,342	Accrued interest	3,723	3,890
Materials and supplies, at cost	1,690	1,357	Total	63,680	82,120
Prepayments	1,915	2,679			
Other	878	894	Commitments and Contingencies		
Total	44,257	46,690			
			Other Liabilities and Deferred Credits		
Other Assets			Deferred taxes	89,859	91,280
Goodwill	62,789	62,789	Contributions in aid of and customers'		
Unfunded deferred taxes	31,861	34,378	advances for construction	143,182	137,069
Deferred pension and OPEB	72,948	46,263	Deferred pension and OPEB	94,815	64,961
Unamortized debt discount and expense	12,030	11,882	Derivative liability	319	-
Other assets	8,171	8,236	Other long-term liabilities	10,144	9,740
Total	187,799	163,548	Total	338,319	303,050
Total Assets and Other Debits	\$ 1,034,224	\$ 986,512	Total Liabilities and Stockholder's Equity	\$ 1,034,224	\$ 986,512

See accompanying notes.

Aquarion Company and Subsidiaries Consolidated Statements of Operations Years Ended December 31, 2011 and 2010 (Dollars in thousands)

	For the Year Ended December 31,						
		2011		2010			
Revenues	\$	172,606	_\$	167,586			
Costs and expenses:							
Operating		34,670		34,251			
General and administrative		33,037		32,719			
Depreciation		31,222		30,103			
Taxes other than income		12,795		12,550			
Total costs and expenses		111,724		109,623			
Operating income		60,882		57,963			
Interest expense		18,411		17,034			
Allowance for funds used during construction		(1,584)		(1,121)			
Income before income taxes		44,055		42,050			
Income tax expense		18,459		18,523			
Net income	\$ 25,596 \$ 23,52						

See accompanying notes.

Aquarion Company and Subsidiaries Consolidated Statements of Common Stockholder's Equity Years ended December 31, 2011 and 2010 (Dollars in thousands)

						Accui	mulate	d					
				Capital in				Other					
	Comme	on Stock	_	Excess of			Com	prehensive	Noncontroll	ling Ir	terest	Sto	ckholder's
	Shares	Par Value	S	Stated Value		Value Earnings		(Loss) Shares Par Value		Par Value			Equity
Balance at December 31, 2009	100	\$ -	\$	220,568	\$	124,721	\$	(840)	28	\$	3	\$	344,452
Net income	-	-		-		23,527		-	-		-		23,527
Common stock dividends	-	-		-		(22,737)		-	-		-		(22,737)
Other comprehensive loss								(201)	(5)		(1)		(202)
Balance at December 31, 2010	100	-		220,568		125,511		(1,041)	23		2		345,040
Net Income	-	-		-		25,596		-	-		-		25,596
Common stock dividends	-	-		-		(21,366)		-	-		-		(21,366)
Other comprehensive loss				-				(916)			-		(916)
Balance at December 31, 2011	100	\$ -	\$	220,568	\$	129,741	\$	(1,957)	23	\$	2	\$	348,354

See accompanying notes.

Aquarion Company and Subsidiaries Consolidated Statements of Comprehensive Income Years ended December 31, 2011 and 2010 (Dollars in thousands)

For the Year Ended December 31, 2011 2010 \$ 25,596 \$ 23,527 Net income Unrealized gain on investments 5 10 Unrealized (loss) on post-retirement benefits (603)(211)Unrealized loss on swap agreement (318)\$ \$ Total comprehensive income 24,680 23,326

See accompanying notes.

Aquarion Company and Subsidiaries Consolidated Statements of Cash Flows Years Ended December 31, 2011 and 2010 (Dollars in thousands)

	For	cember 31,		
		2011		2010
Cash flows from ope rating activities:				
Net income	\$	25,596	\$	23,527
Adjustments reconciling net loss to				
net cash provided by operating activities:				
Depreciation and amortization		36,712		31,689
Allowance for funds used during construction (AFUDC)		(838)		(593)
Provision for losses on accounts receivable		1,005		948
Deferred income taxes		1,498		2,628
Gain on sale of property		-		(198)
Changes in assets and liabilities		1,400		2,494
Net cash provided by operating activities		65,373		60,495
Cash flows from investing activities:				
Capital additions, excluding AFUDC		(45,904)		(39,248)
Acquisition of assets		(2,747)		-
Proceeds from sale of property		_		350
AFUDC		(745)		(528)
(Increase) decrease in restricted cash		(506)		443
Other		16		35
Net cash used in investing activities		(49,886)		(38,948)
Cash flows from financing activities:				
Proceeds from issuance of debt		49,000		-
Advances and contributions in aid of construction		1,414		242
Refunds on advances for construction		(197)		(1,202)
Proceeds from note with parent, net of payments		(40,553)		3,011
Principal payments on long-term debt		(1,392)		(1,498)
Common dividends paid		(21,366)		(22,737)
Bond financing charges		(4,269)		-
Net cash used in financing activities		(17,363)		(22,184)
Net decrease in cash and cash equivalents		(1,876)		(637)
Cash and cash equivalents at be ginning of year		2,665		3,302
Cash and cash equivalents at end of year	\$	789	\$	2,665

See accompanying notes.

1. Organization and Operation

Aquarion Company ("Aquarion" or the "Company") is a wholly owned subsidiary of Aquarion Holdings, LLC ("Holdings"), which is a wholly owned subsidiary of Macquarie Utilities Inc. ("MUI"). The Company owns all the outstanding stock of Aquarion Water Company ("AWC") which is an intermediate holding company of the Company and owns the regulated public water utility operating subsidiaries of the Company. Aquarion also owns a non-regulated warranty services business, Homeowner Safety Valve Company ("HSV") and a non-regulated subsidiary located in Massachusetts (Aquarion Water Capital of Massachusetts, Inc. ("AWC-MA Cap")).

Utilities

The Company, through its wholly-owned subsidiary AWC, operates regulated water utilities in Connecticut ("AWC-CT"), Massachusetts ("AWC-MA") and New Hampshire ("AWC-NH"). These subsidiaries (collectively, the "Utilities") collect, treat and distribute water to residential, commercial and industrial customers, to other utilities for resale, and for private and municipal fire protection. The Utilities provide water to customers in forty-two cities and towns in Connecticut, five in Massachusetts and three in New Hampshire. The Utilities are regulated by several state agencies ("Regulatory Authorities"). As of December 31, 2011, the Utilities had approximately 212,000 customers.

During the year ended December 31, 2011, AWC-CT completed asset acquisitions of small water systems in the Fairfield County and Middlesex County areas of Connecticut. The total cost of these acquisitions was approximately \$2,700, which added approximately 1,900 customers.

During the fiscal years ended December 31, 2011 and 2010, the Utilities contributed approximately 98% Aquarion's revenues.

Non-Regulated

The Company offers water service line and sewer line warranty protection programs through its HSV subsidiary. In addition, the Company owns a non-regulated subsidiary located in Massachusetts (AWC-MA Cap), which leases a water treatment plant to AWC-MA. The transactions between AWC-MA Cap and AWC-MA are eliminated in consolidation.

2. Summary of Significant Accounting Policies

The Company's accounting policies conform to accounting principles generally accepted in the United States and, as applied in the case of rate-regulated public utilities,

include those policies contained in the Financial Accounting Standards Board ("FASB") Accounting Standard Codification ("ASC") Section 980, *Regulated Operations* ("ASC 980") and comply with the Uniform System of Accounts and ratemaking practices prescribed by the Regulatory Authorities. A description of the Company's principal accounting policies follows.

Regulation

The Company's regulated subsidiaries have incurred various costs and recorded certain credits, which have been reflected as regulatory assets and liabilities on the Company's consolidated balance sheet. Accounting for such costs and credits as regulatory assets and liabilities is in accordance with ASC 980, which sets forth the application of generally accepted accounting principles for those companies whose rates are established by or are subject to approval by an independent third-party regulator. Under ASC 980, regulated companies defer costs and credits on the balance sheet as regulatory assets and liabilities when it is probable that those costs and credits will be recognized in the rate setting process in a period different from the period in which they would have been reflected in income by an unregulated company. These deferred regulatory assets and liabilities are then reflected in the statement of operations in the period in which the same amounts are reflected in rates charged for service.

Regulatory assets consist of the following at December 31:

	2011		2010
Pension and OPEB costs	\$	72,948	\$ 46,263
Unfunded deferred taxes		31,861	34,378
Deferred tank painting costs (included in other assets)		3,802	3,800
Rate case expenses (included in other assets)		1,335	1,652
Other regulatory assets (included in other assets)		2,976	 2,645
Total regulatory assets	\$	112,922	\$ 88,738

The Company believes, based on current regulatory circumstances, that the regulatory assets recorded are likely to be recovered and that its use of regulatory accounting is appropriate. Material regulatory assets are earning a return.

Principles of Consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries. All material intercompany accounts and transactions have been eliminated.

Property, Plant and Equipment

Property, plant and equipment is stated at cost. The cost of additions to and replacements of retired property are capitalized. Costs include charges for direct material, labor and services, and indirect charges related to construction, such as engineering, supervision, payroll taxes and employee benefits. The Utilities also capitalize an allowance for funds used during construction ("AFUDC") equivalent to the cost of funds devoted to plant under construction. Property modifications and improvements are capitalized. Expenditures for repairs and maintenance are charged to expense as incurred.

At the time depreciable utility property is retired or disposed of, the carrying amount together with the related costs of removal, less salvage, is charged to accumulated depreciation in accordance with the Uniform System of Accounts prescribed by the Regulatory Authorities. Upon disposal or retirement of depreciable non-utility property, the appropriate plant and equipment and accumulated depreciation are reduced, with any resulting gain or loss recognized in the consolidated statements of operations.

For financial reporting purposes, depreciation is provided for using the straight-line method over the estimated service lives of the respective assets.

The Company had no material asset retirement obligations at December 31, 2011 or 2010.

Cash, Cash Equivalents and Restricted Cash

The Company considers all highly liquid investments that have a maturity of three months or less when purchased to be cash equivalents.

Certain cash balances within restricted cash are not available for general corporate purposes. See *Note* 5(i).

Concentration of Credit Risk

The Company performs periodic credit evaluations of its customers' financial condition and generally does not require collateral. Credit losses consistently have been within management's expectations.

The Company maintains an estimated allowance for uncollectible trade receivables based on a percentage factor applied to each aging category of such receivables. The Company monitors the aging of receivables, sends a 30-day reminder notice and a 60-day shut-off notice on delinquent accounts. The Company is allowed to terminate water service to

non-paying single-family, commercial and industrial customers per regulation and commences shut-off at 75 days past due. The Company is allowed to pursue receivership action in the courts for multi-family accounts. Final billed and non-water accounts that cannot be collected after notice are placed with a collection agency. If the agency is unsuccessful, the account is written off against the reserve.

The Company limits its risk exposure for cash equivalents by investing in investment grade debt instruments and using multiple, highly rated financial institutions as trustees.

Allowance for Funds Used During Construction ("AFUDC")

AFUDC, as defined in the Uniform System of Accounts and permitted by the Regulatory Authorities, represents the net cost of borrowed funds used for construction during the construction period and a reasonable rate of return on other funds when used. AFUDC represents a noncash addition to income and utility plant. AFUDC is recognized by applying the last approved rate of return on rate base to construction projects exceeding \$10 and requiring more than one month to complete.

Utility plant under construction is not recognized as part of the Company's rate base for ratemaking purposes until such facilities are placed in service. Accordingly, the utilities capitalize AFUDC as a portion of the construction cost of utility plant until it is completed. Capitalized AFUDC is recovered through water service rates over the service lives of the facilities.

Revenue Recognition

The Utilities recognize revenue as customers are billed periodically for water consumed and accrue revenue for the estimated amount of water consumed but not billed at the end of each period. Such amount is included in accrued revenues in the consolidated balance sheet. HSV revenues are recognized ratably over the contract period.

Material and Supplies

Utility materials and supplies inventories are valued at average cost.

Other Assets

Other assets include rate case and other expenses to be amortized over periods allowed by the Regulatory Authorities, generally one to three years, and deferred financing charges to be amortized over the lives of the related debt issues, ranging from 5 to 40 years.

Fair Value of Financial Instruments

Under the Disclosures topic of ASC 820, *Fair Value Measurements and Disclosures*, the Company is required to disclose: (i) how fair value is determined for certain assets and liabilities, and (ii) a hierarchy (for which these assets and liabilities must be grouped), based on significant levels of inputs, as follows:

- **Level 1** quoted prices in active markets for identical assets or liabilities;
- Level 2 quoted prices in active markets for similar assets and liabilities and inputs that are observable for the asset or liabilities; or
- **Level 3** unobservable inputs for the asset or liability, such as discounted cash flow models or valuations.

The determination of where assets and liabilities fall within this hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The carrying amount of cash and cash equivalents, accounts receivable, accounts payable and short-term borrowings approximate their fair values due to their short-term nature (considered Level 1).

The fair value of long-term debt is based on the quoted market prices for the same or similar issues or on the current rates offered to the Company for debt of the same remaining maturities (considered Level 2).

The carrying amounts and fair value of the Company's Level 2 financial instruments as of December 31 are as follows:

	2011				2010				
	Carr	Carrying Amount		Fair Value		ying Amount	F	air Value	
Long-term debt	\$	304,581	\$	374,732	\$	256,973	\$	232,549	
Interest rate swap - net loss		319		319		-		-	

Long-Lived Assets

If facts and circumstances indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. If an evaluation is required, the estimated future undiscounted cash flows associated with the asset would be compared to the asset's carrying amount to determine if a write-down may be required. If this review indicates that the assets will not be recoverable, the carrying value of the Company's assets

would be reduced to their estimated realizable value. There were no impairments of long-lived assets in 2011 or 2010.

Goodwill

Pursuant to the provisions ASC Section 350, *Intangibles – Goodwill and Other* ("ASC 350"), goodwill is not amortized and is subject to an annual impairment test, which the Company performs at the end of each year. ASC 350 requires the Company to perform a two-step impairment test. In the first step, the Company compares the fair value of each reporting unit to its carrying valve. The Company determines the fair value of its reporting units based on discounted cash flows. If the fair value of the reporting unit exceeds the carrying value of the net assets assigned to that unit, goodwill is not impaired. If the carrying value of the net assets assigned to the reporting unit exceeds the fair value of the reporting unit, then the second step of the impairment test is performed in order to determine the implied fair value of the reporting unit's goodwill. If the carrying value of a reporting unit's goodwill exceeds its implied fair value, then the Company records an impairment loss equal to the difference. There was no impairment of goodwill in 2011 or 2010. Goodwill is not deductible for tax purposes.

Customer Advances for Construction/Contributions in Aid of Construction

The Utilities receive cash advances from developers and customers to finance construction of new water main extensions. These advances are partially refunded over a tenyear period as water revenues are earned from those new customers. Any remaining unrefunded balances are reclassified to contributions in aid of construction or as a reduction to utility plant in the consolidated balance sheet and are no longer refundable.

Transactions with Affiliated Companies

MUI charged the Company management fees of \$781 and \$807 in 2011 and 2010, respectively. The Company also recorded dividends to its parent, Holdings, of \$21,366 and \$22,737 in 2011 and 2010, respectively. The Company has intercompany balances of \$18,104 and \$58,657 due to Holdings on the consolidated balance sheet under Amount Due Parent Company as of December 31, 2011 and 2010, respectively. The 2011 and 2010 amounts relate to draw-downs from Holdings' credit facility, along with income taxes payable, partially offset by payments to MUI stockholders on behalf of Holdings. The Company recorded interest expense of \$1,191 and \$1,511 on inter company borrowings for the years ended December 31, 2011 and 2010, respectively.

Income Taxes

The Company and its subsidiaries ("Consolidated Group") file a consolidated Federal income tax return. Federal income tax expense for financial reporting purposes is provided on

a separate return basis, except that the Federal income tax rate applicable to the Consolidated Group is applied to separate company taxable income and is recognized currently. The Company provides deferred taxes for all temporary book-tax differences using the liability method. The liability method requires that deferred tax balances be adjusted to reflect enacted future tax rates that are anticipated to be in effect when the temporary differences reverse. In accordance with accounting principles generally accepted in the United States for regulated industries, the Company reflects as income tax expense the amount of tax currently payable, except for accelerated depreciation since 1981 and the tax effect of post-1986 contributions in aid of construction, for which deferred income taxes have been provided on an annual basis. This method, known as the flow-through method of accounting, is consistent with ratemaking policies of the Regulatory Authorities in the states in which it operates. The Company has established assets and liabilities that reflect anticipated future ratemaking effects of deferred tax provisions arising from the implementation of the liability method. Deferred investment tax credits are amortized ratably over the book life of property.

Estimates

The accompanying consolidated financial statements reflect judgments and estimates made in preparation of these statements and in the application of its accounting policies. Actual results may differ from these estimates.

Employee Benefits

The Company and certain of its subsidiaries have certain noncontributory defined benefit pension plans and other post-employment medical plans. These plans are accounted for in accordance with ASC 715, *Compensation Retirement Benefits* ("ASC 715").

Recent Accounting Pronouncements

During May 2011, the FASB issued ASU 2011-04, Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs ("ASU 2011-04"). ASU 2011-04 clarifies that the concept that the fair value of an asset is based on its highest and best use is only relevant when measuring the fair value of nonfinancial assets (and therefore would not apply to financial assets or any liabilities) since financial assets have no alternative use. The new guidance specifies that financial assets are measured based on the fair value of an individual security unless an entity manages its market risks and/or counterparty credit risk exposure within a group (portfolio) of financial instruments on a net basis. ASU 2011-04 requires the following ne disclosures related to the Company's assets and liabilities that are measured at and/or disclosed at fair value: (1) the categorization in the fair value hierarchy of all assets and liabilities that are not measured at fair value on the balance sheet but for which the fair value is required to be disclosed (such as the

disclosure of the fair value of long-term debt that is recorded at amortized cost on the balance sheet); (2) all, not just significant, transfers between Level 1 and Level 2 fair value measurements; (3) the reason(s), if applicable, why the current use of a nonfinancial asset, that is recorded or disclosed at fair value, differs from its highest and best use; and (4) certain quantitative and qualitative disclosures related to Level 3 fair value measurements. The new requirements are effective for the Company beginning on or after January 1, 2012 and will be required prospectively upon adoption. Assets and liabilities of the Company's defined pension plan (see Note 7) are not subject to any of these new disclosure requirements. Company does not expect the adoption of ASU 2011-04 will have a material effect on its financial position, results of operations or cash flows.

During June 2011, the FASB issued ASU 2011-05, Comprehensive Income (Topic 220): Presentation of Comprehensive Income" ("ASU 2011-05"). ASU 2011-05 requires the Company to present items of net income and other comprehensive income in a Statement of Comprehensive Income; either in one continuous statement or in two separate, but consecutive, statements of equal prominence. Presentation of components of comprehensive income in the Statement of Common Stockholders' Equity will no longer be allowed. The Company will be required to present on the face of the financial statements reclassification adjustments for the items that are reclassified from other comprehensive income to net income in the statement where the components of net income and the components of other comprehensive income are presented. Components of other comprehensive income will be required to be presented either net of the related tax effects or before the related tax effects with one amount reported for the tax effects of all other comprehensive income items. The Company will also be required to present parenthetically on the face of the statement, or to disclosure in the footnotes, the tax allocated to each component of other comprehensive income. ASU 2011-12, Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05 (issued in January 2012), delayed the effective date of these ammendments for the Company until fiscal years ending after December 15, 2012, and interim and annual periods thereafter. Comparative financial statements of prior periods will be presented to conform to the new guidance. The Company does not expect the adoption of ASU 2011-05 to have an impact on the consolidated financial results as this guidance only relates to additional disclosures.

During September 2011, the FASB issued ASU 2011-08 (see **Goodwill** above). ASU 2011-08 is intended to reduce the cost and complexity of the annual goodwill impairment test by providing entities an option to first perform a "qualitative" assessment to determine whether further quantitative impairment testing is necessary. If an entity believes, as a result of its qualitative assessment, that it is more-likely-than-not (a likelihood of more than 50%) that the fair value of a reporting unit is less than its carry amount, the quantitative impairment test is required. Otherwise, no further testing is required. An entity can choose to perform the qualitative assessment on none, some or all

of its reporting units. Moreover, an entity can bypass the qualitative assessment for any reporting unit in any period and proceed directly to step one of the impairment test, and then resume performing the qualitative assessment in any subsequent period. ASU 2011-08 is effective for interim and annual goodwill impairment tests performed for fiscal years beginning after December 15, 2011. The Company does not expect the adoption of ASU 2011-08 will have a material effect on its financial position, results of operations or cash flows.

3. Regulatory Matters

As necessary, the Utilities apply to their respective state regulator for changes in the rates charged for water service. Such rate requests are based on an historic test year, selected by the Company as the base period, adjusted for known changes, such as changes in customer base and/or consumption patterns; planned changes in operating and maintenance expenses; and planned changes in tax rates.

In connection with the AWC-NH 2008 rate case, the NH PUC approved a pilot program for water infrastructure and conservation adjustment ("WICA") similar to the CT WICA program. On December 22, 2010, the Company received approval to implement a surcharge of 1.5715% for all services rendered on or after January 1, 2011. On December 30, 2011, the Company received permission to increase the surcharge to 3.7269% for all services rendered on or after January 1, 2012. The surcharge will produce annual revenues of \$222 on \$1,657 of WICA-related capital investment.

On March 5, 2010, the Company filed its rate application with the Connecticut Public Utilities Regulatory Authority ("CT PURA") (formerly known as the Department of Public Utility Control ("DPUC")) for a \$23,470, or 17.6%, increase in annual water service revenues. On September 8, 2010, AWC-CT received approval from the CT PURA for a 11.3% water service rate increase designed to provide a \$15,246 increase in water service revenues. On September 7, 2011, AWC-CT filed its reopener application with the CT PURA for an increase of approximately \$3,300 (2.2%) to cover approximately \$22,100 in the Putnam Water Treatment facility capital investment. The Company received a decision on February 8, 2012 granting the application in its entirety.

On April 26, 2011, in compliance with the established requirements set forth by the CT WICA program, the Company received approval for a \$395, or 0.27%, increase in water revenue. In addition, the Company received approval for an additional \$835, or 0.58%, increase in water revenue on December 28, 2011 in conjunction with the CT WICA program. The revised surcharge reflects \$9,497 of WICA approved capital investment.

On May 13, 2011, the Company filed its rate application with the Massacusetts Department of Public Utilities ("MA DPU") for a \$2,800, or 18.7%, increase in annual

water service revenues. A final rate increase decision is expected to be rendered in April 2012.

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4. Income Taxes

Income tax expense for the years ended December 31 consisted of the following:

	For the Year Ended December 31,						
	2011			2010			
Current							
Federal	\$	15,733	\$	14,915			
State		1,230		980			
Total current		16,963		15,895			
Deferred							
Federal		374		1,227			
State		1,122		1,401			
Total deferred		1,496		2,628			
Total income tax expense	\$	18,459	\$	18,523			

A reconciliation of income tax expense at the statutory federal income tax rate to the actual income tax expense for the years ended December 31, 2011 and 2010 is as follows:

	For the Year Ended December 31,					
	2011	2010				
Tax at statutory rate	35.00 %	35.00 %				
Increase (reductions) in taxes resulting from:						
State taxes, net of federal income tax benefit	5.80	5.90				
Tax credits	(2.20)	(1.90)				
Excess depreciation and cost of removal	1.60	1.60				
Pension and retiree medical	1.90	4.20				
Other	(0.10)	(0.80)				
Income tax expense	42.00 %	44.00 %				

Deferred tax liabilities (assets) at December 31 are comprised of the following:

	Fort	the Year End	ed Dec	ember 31,
		2011		2010
Utility tempor ary difference	\$	10,811	\$	12,699
Depreciation		82,100		80,246
Other		1,758		3,109
Total deferred tax liabilities		94,669		96,054
Land donation credit		24,536		24,536
State tax credit		898		1,555
Prepaid taxes		5,770		5,229
Total deferred tax assets		31,204		31,320
Valuation allowance for deferred tax assets		(24,536)		(24,536)
Deferred tax assets, net of allowance		6,668		6,784
Net deferred tax liabilities		88,001		89,270
ITC		1,858		2,010
Total net deferred tax liabilities		89,859		91,280
Current portion (net deferred tax asset)		863		780
Net deferred tax liabilities (non-current)	\$	90,722	\$	92,060

The Company elected to file its Connecticut Corporate Business tax return on a unitary basis effective with tax year 2007. As such, all prior year state credits are no longer available for carryforward on the Connecticut return. However, per the Tax Sharing Agreement in place these credits would be available on a stand alone basis for the Regulated entity.

Effective with the tax year 2009 the State of Connecticut Department of Revenue had imposed a 10% surtax which expires at the end of 2011. A new 20% surcharge is effective for tax years 2012 and 2013. The Connecticut tax rate will increase from 8.25% to 9% beginning in 2012.

The Company has no positions for which it is reasonably possible that the total amounts of unrecognized tax benefits will materially increase or decrease within the next year.

The Company and its subsidiaries have no current IRS audits outstanding as of December 31, 2011. The IRS completed an audit of the tax year 2009 consolidated tax return in November 2011 which resulted in a "no change filing." Tax years 2008 and 2010 remain open as of December 31, 2011. Tax years 2008-2010 remain open with the Connecticut, Massachusetts and New Hampshire Departments of Revenue as of December 31, 2011.

5. Long-Term Debt

Long-term debt as of December 31 consisted of the following:

	2011	2010
Notes payable – unsecured:		
6.58% senior notes due August 15, 2012 (a)	20,000	20,000
6.43% senior notes due June 29, 2034 (a)	8,500	8,500
5.00% note due July 1, 2032 (b)	6,765	6,845
4.50% note due August 1, 2035 (c) (d)	15,705	15,890
4.40% note due August 1, 2029 (c) (d)	21,205	21,456
4.55% note due August 1, 2035 (c) (d)	9,360	9,565
6.15% note due April 1, 2035 (e)	30,000	30,000
5.10% note due September 1, 2037 (c) (f)	29,415	29,415
5.00% note due July 1, 2038 (c) (e)	18,000	18,000
4.70% note due September 1, 2036 (c) (g)	25,000	25,000
5.50% note due April 1, 2021	40,000	-
4.11% State of Connecticut Revolving Fund	193	214
0.00% MWPAT Drinking Water Fund	2,233	2,383
Notes payable – secured:		
7.33% series due December 1, 2027 (a)	14,000	14,000
8.04% series due February 1, 2030 (h)	3,500	3,500
9.29% series due April 1, 2031 (a)	4,500	4,500
7.71% series due June 1, 2023 (a)	7,000	7,000
9.64% series due September 1, 2021 (a)	1,400	1,400
4.11% series due November 1, 2021 (a)	9,000	-
7.71% series due June 1, 2023 (a)	3,000	3,000
6.21% series due August 1, 2035 (a)	5,900	5,900
6.60% series due December 1, 2015 (i)	2,350	2,850
6.75% series due December 1, 2020 (i)	3,925	3,925
6.75% series due December 1, 2025 (i)	5,450	5,450
6.90% series due December 1, 2029 (i)	5,850	5,850
6.95% series due December 1, 2035 (i)	12,330	12,330
	304,581	256,973
Less: current maturities of long-term debt	20,710	671
Long-Term Debt	\$ 283,871	\$ 256,302

- (a) Callable on any interest payment date subject to make-whole premium.
- (b) Callable at a redemption price ranging from 101% on July 1, 2010 to 100% on July 1, 2011 and thereafter. Insured as to the payment of principal and interest by the Ambac Financial Group, Inc.
- (c) These financings are insured as to the payment of principal and interest by Syncora Guarantee Inc. (SGI, formerly XL Capital Assurance Inc.)
- (d) Callable at a redemption price ranging from 102% on August 1, 2012 to 100% on August 1, 2014 and thereafter.
- (e) Callable at a redemption price of 100%. Paid off on February 21, 2012 in connection with the issuance of new debt.
- (f) Callable at a redemption price of 100% on September 1, 2017 and thereafter.
- (g) Callable at a redemption price of 100% on July 1, 2016 and thereafter.
- (h) Callable at 100%, if through condemnation or purchase of Company assets by a municipal or other governmental entity.
- (i) Represents debt of AWC MA Cap. As of December 31, 2011 and 2010, approximately \$3,501 and \$3,016, respectively, of cash was held in various bank accounts for payment of interest and principal on those obligations. This cash is reflected as restricted cash in the accompanying balance sheets.

Aggregate maturities or sinking fund requirements on long-term debt for each of the five years succeeding December 31, 2011 is as follows:

Year ended December 31	
2012	\$ 20,710
2013	745
2014	796
2015	831
2016	881
Thereafter	280,618
	\$ 304,581

The Company's debt agreements contain certain covenants typical of such agreements, the most restrictive of which is under the 6.58% unsecured senior notes which require the maintenance of total funded debt to total capital, as defined, of no more than 66.67%. The Company was in compliance with these covenants at December 31, 2011 and 2010.

6. Short-Term Borrowings

At December 31, 2011 and 2010, Aquarion had one letter of credit with Bank of America in the amount of \$910 and \$960, respectively. This letter of credit renews annually and is related to the Company's annual business insurance.

7. Employee Benefit Plans

Retirement Plan. The Company and certain of its subsidiaries has a noncontributory defined retirement pension plan ("Pension Plan") covering qualified employees. In general, the Company's policy is to fund accrued pension costs. The Pension Plan's assets are primarily invested in U.S. and foreign equities and debt securities issued by the U.S. government and corporations.

Postretirement Health Care Benefits. The Company and certain of its subsidiaries provide health benefits for substantially all retired employees ("Postretirement Plans") and life insurance for a small group of retired individuals. Postretirement health benefits are not provided to employees hired after July 1, 1996. Only those employees hired prior to July 1, 1996 who remain until retirement age are eligible. Both active and retired employees contribute a portion of the cost of medical benefits. The Company is funding its postretirement health care benefits through contributions to a Voluntary Employee Beneficiary Association Trust ("VEBA"). The Company's tax-deductible contribution to the VEBA for calendar year ended December 31, 2011 and 2010 was \$1,910 and \$1,825, respectively. The Postretirement Plans assets are primarily invested in short-term investments.

The Company follows the provisions of ASC 715, which requires the Company to recognize in its consolidated balance sheet the funded status of a benefit plan. For the Pension Plan, this is measured as the difference between plan assets at fair value and the projected benefit obligation. For the Postretirement Plans, this is measured as the difference between the plan assets at fair value and the accumulated benefit obligation. In addition, ASC 715 requires the Company to recognize the gains or losses and prior service costs or credits that arise during the period but are not recognized as components of net periodic benefit cost. Under ASC 980, the amounts associated with the Utilities are recorded as a regulatory asset of \$72,948 and \$46,263 at December 31, 2011 and 2010, respectively, as the Regulatory Authorities have provided for full recovery of these costs in rates. The amount recognized in Accumulated Other Comprehensive Income for the non-regulated entities was \$1,401 and \$740, net of taxes, as of December 31, 2011 and 2010.

Pension Benefits

Based on an actuarial valuation as of December 31, the following table sets forth the funded status of the Company's qualified Pension Plan and Postretirement Plans as of December 31:

	Pension Plan				Postretirement Plans				
	2011		2010		2011			2010	
Change In Benefit Obligation									
Benefit Obligation at Beginning of Year	\$	96,091	\$	86,752	\$	44,421	\$	41,667	
Service Cost		2,084		1,766		671		582	
Interest Cost		4,984		5,016		2,362		2,294	
Actuarial Loss		17,047		6,720		8,989		1,861	
Estimated Medicare Part D Subsidy		-		-		162		162	
Benefits Paid		(4,268)		(4,163)		(2,272)		(2,145)	
Benefit Obligation at End of Year	\$	115,938	\$	96,091	\$	54,333	\$	44,421	
Change In Plan Assets									
Fair Value Of Plan Assets At Beginning Of Year	\$	64,164	\$	60,353	\$	11,385	\$	9,928	
Actual return on assets		558		7,974		117		1,525	
Employer Contributions		3,734		-		2,013		1,935	
Claims Adjustment		-		-		(57)		57	
Tax Reimbursement		-		-		(80)		(77)	
Estimated Medicare Part D Subsidy		-		-		162		162	
Benefits Paid		(4,268)		(4,163)		(2,272)		(2,145)	
Fair Value of Plan Assets at End of Year	\$	64,188	\$	64,164	\$	11,268	\$	11,385	
Net Amount Recognized									
Funded Status	\$	(51,750)	\$	(31,927)	\$	(43,065)	\$	(33,036)	
						· · ·			
Amounts recognized in Balance Sheet consist of:									
Noncurrent Liabilities	\$	51,750	\$	31,927		43,065	\$	33,036	

The accumulated benefit obligation for the Pension Plan was \$100,399 and \$83,977 at December 31, 2011 and 2010, respectively.

	Pension Plan			Postretirement Plans				
		2011	2010		2011			2010
Amounts recognized in Regulatory Assets consist of:								
Net Loss	\$	51,740	\$	33,195	\$	18,321	\$	9,164
Prior Service Cost		1,974		2,292		-		-
Transition Obligation		-		-		790		1,505
Amounts recognized in Accumulated Other Comprehe	ensi	ve Income	consi	st of:				
Net Loss	\$	1,639	\$	945	\$	253	\$	151
Prior Service Cost		111		124		-		-
Transition Obligation		-		-		20		40
Other Changes in Plan Assets and Benefit Obligations	s Re	ecognized in	n Othe	er Comprel	nensiv	e Income:		
Net (Gain)/Loss	\$	694	\$	(65)	\$	102	\$	53
Prior Service Cost		5		-		-		-
Amortization of Prior Service Cost		(19)		(20)		-		-
Amortization of Transition Obligation		-		-		(20)		(20)
Total recognized in other comprehensive income	\$	680	\$	(85)	\$	82	\$	33
Total recognized in net periodic benefit cost and								
other comprehensive income (loss)	\$	544	\$	(164)	\$	160	\$	110
Other Changes in Plan Assets and Benefit Obligations	s Re	ecognized in	n Reg	ulatory Ass	ets:			
Net Loss	\$	18,545	\$	1,175	\$	9,157	\$	671
Prior Service Cost		(5)		-		-		-
Amortization of Prior Service Cost		(313)		(317)		-		-
Amortization of Transition Obligation						(714)		(714)
Total recognized in regulatory asset	\$	18,227	\$	858	\$	8,443	\$	(43)
Total recognized in net periodic benefit cost and								
regulatory asset	\$	23,012	\$	5,692	\$	11,883	\$	3,122

The components of the net periodic benefit cost and the weighted average assumptions for the Pension Plan for the years ended December 31 were as follows:

	Pension Plan				Plans			
	2011		2010		2011			2010
Components Of Net Periodic Benefit Cost								
Service Cost	\$	2,084	\$	1,766	\$	671	\$	582
Interest Cost		4,984		5,016		2,362		2,294
Expected Return on Plan Assets		(4,773)		(4,370)		(742)		(534)
Amortizations								
Transition Obligation		-		-		735		735
Prior Service Cost		331		337		-		-
Net Loss		2,023		2,005		492		165
Net Periodic Benefit Cost	\$	4,649	\$	4,754	\$	3,518	\$	3,242

	Pension	Plan	Postretirement Plans		
	2011	2010	2011	2010	
Weighted Average Assumptions:					
Discount Rate for projected benefit obligation	4.60%	5.40%	4.55%	5.40%	
Discount Rate for net periodic benefit cost	5.40%	5.90%	5.40%	5.90%	
Expected Return on Plan Assets	7.50%	7.50%	7.5%/4.75%	7.50%/4.75%	
Rate of Compensation Increase	4.00%	4.00%	4.00%	4.00%	

The fair values of Pension Plan assets at December 31 by asset category are as follows:

	As of December 31, 2011								As of December 31, 2010						
	L	evel 1	Le	vel 2	Le	vel 3		Total	L	evel 1	Le	vel 2	Le	vel 3	 <u> Fotal</u>
Asset Category															
U.S. Equity Funds	\$	26,583	\$	-	\$	-	\$	26,583	\$	27,149	\$	-	\$	-	\$ 27,149
International Equity Funds		8,345		-		-		8,345		10,152		-		-	10,152
Fixed Income Mutual Funds		29,260		-				29,260		26,863		-			26,863
Total	\$	64,188	\$	-	\$	-	\$	64,188	\$	64,164	\$	-	\$	-	\$ 64,164

The fair values of Postretirement Plan assets at December 31 by asset category are as follows:

	As of December 31, 2011								As of December 31, 2010						
	L	evel 1	Le	vel 2	Le	vel 3		Total	L	evel 1	Le	vel 2	Le	vel 3	 Total
Asset Category															
Money Market Funds	\$	-	\$	-	\$	-	\$	-	\$	162	\$	-	\$	-	\$ 162
U.S. Equity Funds		4,672		-		-		4,672		4,754		-		-	4,754
International Equity Funds		1,353		-		-		1,353		1,552		-		-	1,552
Fixed Income Mutual Funds		5,243		-		-		5,243		4,917		-		-	4,917
Total	\$	11,268	\$	-	\$	-	\$	11,268	\$	11,385	\$	-	\$		\$ 11,385

The components of equity funds consist of U.S. equity of large, medium, and small capitalization companies and international equity. The components of fixed income mutual funds consist of long-term fixed income investments in high yield instruments. The long-term objectives are to invest in vehicles that provide a return that both limits the risk of plan assets failing to meet associated liabilities and minimizes long-term expense.

The expected long-term rate of return is based on target allocations of investments. The target allocation for Pension Plan assets was 55% to equity securities and 45% to debt securities for the plan years of 2011 and 2010. The long-term rate of return is developed based on a capital markets model that was developed by investment consultants. This model considers expectations of future returns for investments and historical returns on comparable equity, debt and other investments.

Aquarion expects to contribute \$6,256 (including non-qualified pension plans) and \$2,059 to the Pension Plan and the Postretirement Plans, respectively, for 2012.

Future benefit payments and subsidy receipts are expected to be (including the nonqualified plans):

			Postretirement Plans						
	Pens	ion Plans	Gross	s payment	Subsidy	y Receipt			
2012	\$	4,666	\$	2,059	\$	240			
2013		4,762		2,108		255			
2014		4,932		2,210		268			
2015		5,127		2,244		287			
2016		5,406		2,340		298			
2017-2021		32,980		13,651		1,659			

For measurement purposes, the weighted average annual assumed rate of increase in the per capita cost of covered benefits (health care trend rate) related to the Postretirement Plans for December 31 is as follows:

Health care cost trend rate assumed next year:	2011	2010
Pre-65	8.00%	8.33%
Post-65	8.00%	8.33%
Rate at which the trend rate is assumed to decline		
(the ultimate rate)	5.0%	5.0%
Year at which the trend rate reaches the ultimate rate	2017	2017

The estimated net loss and prior service cost for the Pension Plan that will be amortized from accumulated other comprehensive income and regulatory assets and into net periodic benefit cost over the next fiscal year are \$3,662 and \$331, respectively.

The estimated net loss, prior service cost, and initial transition obligation for the Postretirement Plans that will be amortized from regulatory assets into net periodic benefit cost over the next fiscal year are \$1,224, \$0 and \$735, respectively.

A one-percentage point change in assumed health care cost trend rates would have the following effects:

	One P	ercentage	One P	Percentage	
	Point	<u>Increase</u>	Point Decrease		
Effect on total of service and interest cost components	\$	659	\$	(508)	
Effect on health care component of the accumulated					
postretirement benefit obligation	\$	9,173	\$	(7,244)	

In addition to the above qualified Pension Plan, the Company has unqualified plans for certain executives and former Board of Directors for a few individuals. Total expense under these plans was approximately \$407 and \$380 in 2011 and 2010, respectively. The plans were unfunded as of December 31, 2011 and 2010. As of December 31, 2011 and 2010, \$4,932 and \$4,732, respectively, was reflected in long term liabilities and \$441 and \$435, respectively, was reflected in accrued liabilities.

Savings Plan for Employees

Aquarion sponsors a 401(k) Savings Plan for employees of the Company (the "Savings Plan"). All employees can make contributions that are invested at their discretion in one or more funds. The Company matches 75% of the first 6% of each employee's wage contributed to the Savings Plan for both union and non-union employees. The Company expensed matching contributions to the Savings Plan totaling \$850 and \$936 for 2011 and 2010, respectively. These amounts were recognized in the statements of operations as operating expense.

8. Property, Plant and Equipment

Net property, plant and equipment at December 31 consisted of the following components:

	2011	2010
Source of supply	\$ 98,096	\$ 95,626
Pumping	61,654	57,760
Water treatment	229,822	212,332
Transmission and distribution	630,564	607,106
General structures and improvements	81,207	78,419
Construction work in progress	18,425	20,261
Non-utility plant	40,780	40,611
Other	1,037	619
	1,161,585	1,112,734
Less: accumulated depreciation	359,417	336,460
Property, plant and equipment, net	\$ 802,168	\$ 776,274

Non-utility property includes \$37,400 for a water treatment plant in Hingham, Massachusetts. This facility, which is owned by AWC-MA Cap, a non-regulated subsidiary, is leased to AWC-MA. All intercompany transactions associated with this lease are eliminated in consolidation.

9. Statement of Cash Flows

Changes in assets and liabilities and supplemental cash flow information for the years ended December 31 are set forth below:

	For the Year Ended Decembe			ember 31,
	2011			2010
Increase in accounts receivable and accrued revenues	\$	(389)	\$	(2,575)
(Increase) decrease in materials and supplies		(333)		128
Decrease in prepayments		764		83
Increase in accounts payable and accrued liabilities		1,492		1,269
(Decrease) increase in accrued interest		(167)		44
Change in other current accounts		(999)		(199)
Net changes in other noncurrent balance sheet items		1,032		3,744
	\$	1,400	\$	2,494
Cash paid for:				
Interest	\$	18,578	\$	16,990
Income taxes		16,963		15,895
Supplemental non-cash contributed property	\$	1,740	\$	8,441
Accounts payable for purchase of fixed assets	\$	749	\$	4,285

10. Operating Leases

Rental expense was \$522 and \$423 for the year ended December 31, 2011 and 2010, respectively. The Company is party to operating leases involving certain land, facilities and equipment, which expire through 2062.

Future minimum lease payments under operating leases that have initial or remaining non-cancelable lease terms in excess of one year are as follows:

2012	\$ 299
2013	280
2014	277
2015	229
2016	133
Thereafter	700
Total	\$ 1,918

11. Noncontrolling Interest

AWC-NH's shares of outstanding preferred stock have voting rights at the AWC – NH

operating company level in the event that dividends are not paid for a period of one year, but no voting rights if all dividends in arrears have been fully paid. The preferred stock pays a dividend at a rate of 6% per share.

12. Contingencies

The Company is subject to various litigation in the normal course of business, none of which, in management's opinion, would be material to the Company's consolidated financial statements.

On May 6, 2009, the town of Oxford, Massachusetts voted to pursue taking over the Company's Oxford system. The town approved \$6,700 as a purchase price. A court proceeding is currently underway which will determine the value of the Oxford system as prescribed by the Town Charter. A court ruling determined that capital expenditures incurred after the town vote will not be included in the purchase price.

Since approximately 1950, in accordance with past accepted practices, AWC-CT's Southern Division (formerly known as Connecticut American Water Company ("CAWC")) discharged sedimentation basin residuals and spent filter backwash water from the Putnam Treatment Plant to the Putnam Reservoir. Prior to the acquisition of CAWC in 2002, CAWC entered into a Consent Order with the Department of Energy and Environmental Protection ("DEEP"), formerly known as the Department of Environmental Protection, that required these discharges cease and CAWC investigate the fate of the residuals that have accumulated in Putnam Lake and evaluate the need, if any, for remediation or removal of the residuals. CAWC stopped discharging sedimentation basin residuals in 1993 and untreated backwash water in December 1999. Extensive work has been done to investigate the impact of the residuals deposit in the reservoir and evaluate remediation alternatives. The Company currently disagrees with the DEEP regarding the most appropriate remediation alternative for the reservoir and is developing a plan for further investigation.

At December 31, 2011 and 2010, AWC-CT maintained a remediation reserve of approximately \$4,000 related to the Putnam Reservoir, which is reflected in other long-term liabilities in the accompanying, consolidated balance sheet. The amount was the Company's best estimate of the cost to fully remove the residuals via dredging of the reservoir, which corresponded to the DEEP's originally favored remediation option. AWC-CT continues to provide the DEEP monthly status reports on the matter and has not been required to execute on the dredge option.

13. Subsequent Events

Management has evaluated subsequent events through March 20, 2012, the date which the financial statements were available for issue.

On February 23, 2012, AWC-CT announced it had entered into a definitive agreement to purchase United Water Connecticut, Inc., which serves customers in the Fairfield County and Litchfield County areas of Connecticut, for \$38,000. The transaction is subject to approval from CT PURA and is expected to take six months to complete.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

PUC 1604.01- Section 26

• As to a subsidiary as referred to in (25), in lieu of duplicate copies of documentation required by Puc 1604.02 (a)(5), (6), (11), and (17), a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service.

Corporate Allocation from Aquarion Inc., and Macquarie Utilities attached

Puc 1604.01(a)(26) Certification

I certify, based on my personal knowledge, information and belief that the following table reflects the annual operating costs included in Aquarion Water Company of New Hampshire's cost of service attributable to: Aquarion Water Company of Connecticut (AWC-CT), Aquarion Water Company of Massachusetts (AWC-MA) and Aquarion Company. The table includes the nature of the expenditure, service provider and test year and pro forma amounts along with references to Schedules within the filing that provide additional information on the respective charge.

	2011 Actual		Pı	2011 ro Forma	Service Provider	Schedule Reference
Affiliate Company Wages	\$	132,075	\$	136,037	AWC-CT, AWC-MA	Schedule 1C
Allocations from Aquarion Company		55,168		55,168	Aquarion Company	Schedule 1R
Shared Customer Service		41,865		43,055	AWC-CT	Schedule 1S
Shared IT		229,970		229,463	AWC-CT	Schedule 1T
Shared Facilities		46,522		46,724	AWC-CT	Schedule 1Q
Total	\$	505,600	\$	510,447		

Dated: May 10, 2012

Donald J. Morrissey

Vice President, Treasurer and Secretary

STATE OF:

Connecticut

COUNTY OF:

Fairfield

Sworn to and subscribed before me this $\cancel{10}^{\text{th}}$ day of May, 2012.

Justice of the Peace / Notary Public

My Commission Expires: 3/31/2010

Denyse H. Cota
A Notary Public of Connecticut
My Commission Expires March 31, 2016

AQUARION WATER COMPANY OF NEW HAMPSHIRE

PUC 1604.01- Section 27

• For gas utilities, as defined in Puc 500, and for electric utilities, as defined in Puc 300, the uniform statistical report to the American Gas Association-Edison Electric Institute for the last 2 years.

Not Applicable.

AQUARION WATER COMPANY OF NEW HAMPSHIRE

PUC 1604.01- Section 28

• Support for the figures appearing on written testimony and/or in accompanying exhibits.

Attached.

- Lead/Lag Study to compute the cash working capital allowance percentage.
- Wages and Salaries taken to expense percentage computations.

Aquarion Water Company of New Hampshire Working Capital Percentage Calculation

Revenue Classification	(A)	(B)	(C)=(A)*(B)
	Revenue	Days (Lead)/Lag	(Lead)/Lag <u>Dollar-Days</u>
Billed in Advance			
Year Round Monthly			
Residential	2,285	-15	(34,268)
Commercial	110,652	-15	(1,659,775)
Industrial	1,195	-15	(17,930)
Other Public Authority	16,018	-15	(240,275)
Year Round Quarterly	-		
Residential	1,185,468	-45	(53,346,040)
Commercial	127,637	-45	(5,743,655)
Industrial	159	-45	(7,170)
Other Public Authority	9,442	-45	(424,889)
Seasonal			
Residential	163,707	-60	(9,822,394)
Commercial	24,997	-60	(1,499,810)
Other Public Authority	11,455	-60	(687,274)
Private Fire	305,420	-45	(13,743,905)
Public Fire	712,387	-90	(64,114,835)
Subtotal Advance	2,670,821	<u>-</u>	(151,342,218)
Billed in Arrears			
Year Round Monthly			
Residential	17,299	15	259,486
Commercial	532,956	15	7,994,339
Industrial	23,478	15	352,176
Other Public Authority	31,777	15	476,651
Year Round Quarterly			- -
Residential	2,097,920	45	94,406,410
Commercial	288,546	45	12,984,555
Industrial	31	45	1,389
Other Public Authority	10,120	45	455,403
Seasonal			
Residential	120,224	15	1,803,364
Commercial	101,202	15	1,518,033
Other Public Authority	11,615	15	174,225
Subtotal in Arrears	3,235,168	-	120,426,033
	5,905,989	=	(30,916,185)
		Average Days	(5.43)
	Avera	age Days to Pay	30
		l Average Days	24.57
		Total Days	360
			6.83%

Aqurion Water Company of New Hampshire Payroll to Expense Percentage

Labor Charged to Capital	83,606.55
Labor Charged to General Overhead	21,237.48
Labor Charged to Expense	665,874.48
Total Wages	770,718.51
Percent of Labor Charged to Expense	86.4%