

STATE OF NEW HAMPSHIRE

Inter-Department Communication

DATE: March 10, 2014
AT (OFFICE): NHPUC

FROM: James Schuler, NHPUC Examiner

SUBJECT: Northern Utilities, Inc.
DG 13-086 Step Adjustment
Final Audit Report

TO: Mark Naylor, Director Gas/Water Division
Steve Frink, Assistant Director
Karen Moran, Chief Auditor

ORIGINAL	
N.H.P.U.C. Case No.	DG 13-086
Exhibit No.	#5
Witness	M. Collins T. Meissner S. Frink
DO NOT REMOVE FROM FILE	

Scope of Plant Audit

The PUC Audit Staff (Audit) reviewed the 2013 Northern Utilities, Inc. (Northern) plant additions identified in the proposed settlement agreement in docket DG 13-086. The 2013 Capital Spending Closed to Plant was reported to be \$9,809,041, consisting of:

2013 Step Additions	\$9,149,186
<u>Cost of Removal</u>	<u>659,856</u>
2013 Reported Spending Closed to Plant	<u>\$9,809,042</u>

Audit reviewed fifteen of the twenty-five capital projects in detail totaling \$6,442,378 or 70% of the 2013 Step Additions. One gas main expansion project, located in Seabrook NH, was chosen for detailed review of payroll, materials and supplies, vendor costs and benefits construction overheads.

2013 Step Additions Cost of Removal (COR)

Audit tied the Total Cost of Removal Detail which shows the Asset, Date Placed in Service, Date Closed, work order number, the removal cost and the associated FERC account. The Cost of Removal totaled \$659,856 and agrees to the Additions Closed to Plant listing. Not all projects had removal costs and three items showed no FERC Account. The Company explained that these work orders are Non-Unitized work orders which are projects posted to account #106 – Completed Construction Not Classified. The Company states that the plant units within the projects have an associated FERC account; however, they are not assigned a unit code or description until the project is closed to account #101 – Plant in Service. The three Non-Unitized work orders totaled \$168,895. The COR for the projects reviewed by Audit are as follows:

Cost of Removal (COR)

Account #37620, Mains – Coated	\$126,758
Account #37630, Mains – Bare Steel	102,780
Account #37640, Mains – Plastic	71,836
Account #37680, Mains – Cast Iron	146,011
Account #38000, Mains – Services	43,576
<u>Account #10600, Completed Construction not Classified</u>	<u>168,895</u>
Total Cost of Removal	<u>\$659,856</u>

The Company provided the g/l accounts showing the debits to account 108 – Accumulated Depreciation and crediting the plant subaccounts shown above.

Bidding

Northern provided a Summary of Mains and Service Contracts in effect from 2013 through 2017 for mains, service, and its gas distribution work. The Company pre-qualifies bidders based on how a contractor scores on questionnaires measuring Quality, Experience and Capabilities. A Request for Proposal is then sent to qualifying contractors. Bids are given a weight based on evaluations completed for safety (15%), evaluations for quality, experience and capabilities (25%) and a pricing evaluation (60%).

Northern provided complete and detailed information verifying the pre-qualification and evaluation process.

2013 Additions Closed to Plant

Project Category:

Total Gas Main Extension	\$ 570,702
Total Gas Main Extension Carryover	1,933,916
Total NH Bare Steel Project	2,908,527
Total Gas Highway Project	3,301,250
<u>Gas Highway Projects, Non-Budgeted</u>	<u>434,791</u>
2013 Additions	<u>\$9,149,186</u>

The following work orders were reviewed and tested to verify whether the project was used and useful, date the project was placed in service, a review of the Description/Scope and the Justification sections of the Construction Authorization and a random sample of overhead calculations.

Gas Main Extension Projects

N-003052-00135034 – 712 Lafayette Road	\$113,962
N-003045-00135029 – 183-185 International Drive	42,191
N-003043-00135027 – Mineral Park Housing	118,247
<u>N-003080-00135063 – 131 Milton Road</u>	<u>32,571</u>
Total Gas Main Extension	<u>\$306,971</u>

Gas Main Extension Carryover Projects

N-001059-00001197 – Cottages of Durham	\$716,038
N-002048-00001284 – 253 Rochester Neck Road	<u>746,916</u>
Total Gas Main Extension Carryover	<u>\$1,462,954</u>

The Rochester Neck Road Project, #N-002048-00001284 in the amount of \$746,916 was for the Brox Industries gas expansion to dual fuel capability at their asphalt plant in Rochester. Started in 2012, the work was in service as of October, 2013. The work order contained the Detailed Unitization Results sheets which show all the information relating to the asset.

Audit reviewed several large vendor invoices charged to the Brox Industries expansion project. All invoices were dated and approved. The project total of \$746,916 is net of Contributions in Aid of Construction (CIAC) from Brox Industries in the amount of \$1,362,382. The Company provided documentation showing the receipt of customer CIAC and the journal entries in June 2012 for \$681,190 and November 2012 for \$681,192 for a total of \$1,362,382. The journal entries credited Sundry Revenue and debited the appropriate plant accounts.

Allocation of Brox Industries CIAC to Plant Accounts

376-20 Mains Coated	\$244,582
376-40 Mains Plastic	898,637
378-20 Measuring & Regulating	216,763
<u>380-00 Services</u>	<u>2,400</u>
Total CIAC	<u>\$1,362,382</u>

NH Bare Steel Replacement Projects

N-003017-00135002 – Main St-Spinny Ave to Haseltine St	\$414,656
N-003017-00135003 – Salem St, Oak St, Park St	205,337
N-003017-00135001 – Main St-Kingshaw to Elm	691,281
N-003017-00135004 –Thornton, Robin, Folsom Streets	287,961
<u>N-003017-00135009 – John Parsons Drive</u>	<u>379,065</u>
Total NH Bare Steel Project	<u>\$1,978,300</u>

Gas Highway Projects

N-003028-00135013 – Daniel Street	\$497,574
N-003044-00135028 – Lincoln Ave Phase 3	422,196
N-003055-00135037 – Shattuck Way	570,958
<u>N-003033-00135018 – High St and Market St</u>	<u>1,203,425</u>
Total Gas Highway Project	<u>\$2,694,153</u>

The Shattuck Way Gas Highway Project, per the Authorization Form, is a new 940', 4" gas service totaling \$570,958. Audit reviewed the 2013 costs associated with this project with no exceptions.

Completed Construction Not Classified

Audit obtained a schedule of Completed Construction Not Classified projects which totaled \$905,752 at year end 2013. This amount is included in the filing as part of utility plant in service. The schedule shows the authorization number, description, total amount authorized, total amount expensed, balance in unfinished construction and completion date.

Lafayette Road Gas Main Extension Project

The Gas Main Extension Project N-003052-00135034 located on 712 Lafayette Road in Seabrook, NH totaled \$113,962 and was placed in service in September 2013. This project was for the installation of two new main extensions with a total length of 2,250 feet. There were no retirements associated with the new main. The Construction Authorization describes that a separate estimate will be needed for future services. There were no contributions involved. The Work Order was posted to the Plant Accounts as follows:

Account #376-40 Mains, Plastic	\$113,861
<u>Account #380-00 Services</u>	<u>101</u>
Total Work Order	<u>\$113,962</u>

The Company provided three months of project costs totaling \$113,962 which agrees with the Additions Closed to Plant Report. Audit tied the months of July, August and September 2013 from the work order overhead allocations sheet to the Monthly Standard Costs and Overhead Factors, Schedule B with no exceptions. Standard Cost and Overhead for Work Order #N-003052-00135034 was posted as follows:

<u>Code Type</u>	<u>Amt. Charged</u>	<u>O/H Factor-2013 12 Month Avg.</u>
Payroll code-800	\$522	xx
Payroll Overtime code-803	360	xx
M&S Issue code-804	15,732	xx
M&S Issue Reversal code-804	(1,192)	xx
Vouchers NEUCO code-805	47,005	xx
Store Overhead code-807	3,536	33.33%
Worker's Comp code-809	42	3.90%
E&O Overheads code-811	35,059	42.49%
Const. O/H Cap. Code-813	6,441	5.29%
Small Tools code-814	79	8.00%
Medical Costs Cap. code-815	297	21.62%
401k Cost code-816	29	2.92%
PBOP code-817	246	24.01%
AFUDC code-822	174	0.16%
Exempt Stock Exp. Code-850	4,362	36.67%
Exempt Stock St. Exp. Code-857	1,061	xx
Payroll Taxes code-866	95	8.53%
<u>Pension code-867</u>	<u>114</u>	<u>11.03%</u>
Total Work Order Costs	<u>\$113,962</u>	

Vendor Charges were exclusively from New England Utility Co. NEUCO billed Northern \$47,005 for the Main installation via on-line vouchering. Northern explains that it utilizes an electronic construction management system (Unit Pricing for Construction – UPC) to coordinate the entire construction billing process with NEUCO.

The foundation of the UPC system is the unit pricing contract that the Company has with NEUCO. NEUCO enters the quantity information relative to time, quantity of personnel, length/diameter/type of pipe, etc. and all accompanying materials used for replacement of the mains. The installation work is inspected (by a Northern employee) and approved online. The company states that the system has multiple layers of review and approvals by Northern and Unitil Service Corp. supervisory personnel before an invoice can be generated and paid.

Audit reviewed the contract in place with NEUCO and matched contract pricing to the NEUCO vouchers for the Lafayette Road project with no exceptions noted.

Standard Costs and Overhead Factors

Audit was provided with a document titled Schedule B which outlined the overhead factors for all expense categories for 2013 and a Schedule B covering carryover projects from 2012. The schedules show the factors by month and the 12 month average. Plant accounting personnel at Unitil Service Corp. indicated that the rates are reviewed quarterly through the first nine months of the year, then monthly as the end of the year approaches. Rates are subject to change based on the reviews.

Materials and Supplies

Materials and Supplies Issues totaled \$15,372. The Company states that they do not mark-up the original cost of materials and supplies provided by outside contractors; however, Northern does apply store room expense and exempt stock expense overheads to in-house materials and supplies issued.

Allowance for Funds Used during Construction (AFUDC)

The overhead factor for charge code 822, representing AFUDC, also referenced as capitalized interest, is applied monthly on a compounding basis to all costs associated with the work order. The monthly rate for 2013 was 0.16%. The final month's calculation, when the work order is closed, is calculated on all prior costs and ½ of the current (final) month's activity.

AFUDC was recalculated using the last months balance plus half the current month's charges multiplied by the rate shown on Schedule B with no exceptions.

Retirements

The Company provided Audit with two schedules, one showing the Step Adjustments retirements by project and one showing Step Additions by account number. Audit was able to tie the two schedules together with no exceptions noted.

2013 Step Addition Retirements	
376-20 Mains Coated	\$69,021
376-30 Mains Bare Steel	12,281
376-40 Mains Plastic	94,757
378-20 Mains Cast Iron	10,154
<u>380-00 Services</u>	<u>130,196</u>
Total Retirements	<u>\$316,409</u>

CONCLUSION

Total capital spending closed to plant was \$9,809,042 in 2013 and consists of additions in the amount of \$9,149,186 and the cost of removal totaling \$659,856.

376-20 Mains Coated	304,652
376-40 Mains Plastic	6,047,589
378-20 Measuring & Regulating St.	118,839
380-00 Services	2,673,271
<u>383-00 House Regulators</u>	<u>4,825</u>
2013 Step Additions	\$9,149,186
2013 Step Addition Retirements	(316,409)
<u>Cost of Removal Credited to Plant</u>	<u>(659,856)</u>
Net General Ledger Total	<u>\$8,172,921</u>

Audit reviewed and tested the work orders associated with the 2013 Step Adjustment with no exceptions noted.

STATE OF NEW HAMPSHIRE Inter-Department Communication

DATE: March 11, 2014

AT (OFFICE): NHPUC

FROM: James Schuler, NHPUC Examiner
Karen Moran, Chief Auditor

SUBJECT: Northern Utilities, Inc.
DG 13-086 Step Adjustment
Final Audit Report - **Addendum**

TO: Mark Naylor, Director Gas/Water Division
Steve Frink, Assistant Director

Addendum Introduction:

On January 22, 2014, Audit was provided with a proposed schedule of projects to be included in a step adjustment contemplated in docket DG13-086. Audit work began February 11, 2014. On March 5, 2014, Audit was provided with a Settlement Schedule 4, outlining the actual step adjustment assets.

A draft audit report was issued to the Company on March 6, 2014. A response from the Company was received on March 7, 2014 and the final report was issued on March 10, 2014. The final audit report is included herein by reference.

Scope of Review

On March 10, 2014, Audit was requested to update the final audit report with a comparison of the actual step adjustments per the Settlement Schedule 4, and the original proposal, which Audit had used for the audit fieldwork. Audit compared the original schedule of work orders and assets proposed to the revised and settled schedule with the following results:

100% of the work orders contemplated in the original proposal were noted in the settlement. The exclusion of specific assets identified in the Gas Main Extensions and Gas Main Carryover categories were reviewed in detail to ensure the accuracy of the reported adjusted total. There were no exceptions noted.

Original Proposal Total	\$9,149,188
Gas Main Extension GL #380000 Mains-Services	\$ (248,855)
Gas Main Ext. Carryover GL #37820 Measuring/Regulating	\$ (118,839)
Gas Main Ext. Carryover GL #380000 Mains-Services	<u>\$ (457,577)</u>
Settlement Schedule 4 Total	\$8,323,913

Audit summarized the original proposal of installation costs and the verification of the totals to the respective general ledger (GL) accounts.

ORIGINAL	Installation	GL 37820	GL37620/37640	GL 380000	TOTAL GL
Gas Main Extensions	\$ 570,702	\$ -	\$ 321,847	\$ 248,855	\$ 570,702
Gas Main Extensions Carryover	\$ 1,933,917	\$ 118,839	\$ 1,357,500	\$ 457,577	\$ 1,933,916
Bare Steel Replacements	\$ 2,908,528	\$ 1,786	\$ 2,020,706	\$ 886,034	\$ 2,908,526
Gas Highway Projects	\$ 3,736,041	\$ 165,025	\$ 2,485,386	\$ 1,085,629	\$ 3,736,040
	\$ 9,149,188	\$ 285,650	\$ 6,185,439	\$ 2,678,095	\$ 9,149,184

Audit then summarized the Settlement Schedule 4 step adjustments to the general ledger accounts without exception:

Revised 3/5/2014 then 3/11/2014	Installation	GL 37820	GL37620/37640	GL 380000	TOTAL GL
Gas Main Extensions	\$ 321,845	\$ -	\$ 321,847		\$ 321,847
Gas Main Extensions Carryover	\$ 1,357,499	\$ -	\$ 1,357,500		\$ 1,357,500
Bare Steel Replacements	\$ 2,908,528	\$ 1,786	\$ 2,020,706	\$ 886,034	\$ 2,908,526
Gas Highway Projects	\$ 3,736,041	\$ 165,025	\$ 2,485,386	\$ 1,085,629	\$ 3,736,040
	\$ 8,323,913	\$ 166,811	\$ 6,185,439	\$ 1,971,663	\$ 8,323,913

Attached are spreadsheets which summarize the work orders as originally proposed, revised and settled, the general ledger accounts to which the installation costs were posted, as well as the cost of removal amounts per work order, by general ledger account. The schedules were compiled by PUC Audit for information only.

ORIGINAL	Installation	GL 37820	GL37620/37640	GL 380000	TOTAL GL
Gas Main Extensions	\$ 570,702	\$ -	\$ 321,847	\$ 248,855	\$ 570,702
Gas Main Extensions Carryover	\$ 1,933,917	\$ 118,839	\$ 1,357,500	\$ 457,577	\$ 1,933,916
Bare Steel Replacements	\$ 2,908,528	\$ 1,786	\$ 2,020,706	\$ 886,034	\$ 2,908,526
Gas Highway Projects	\$ 3,736,041	\$ 165,025	\$ 2,485,386	\$ 1,085,629	\$ 3,736,040
	\$ 9,149,188	\$ 285,650	\$ 6,185,439	\$ 2,678,095	\$ 9,149,184

Revised 3/5/2014 then 3/11/2014	Installation	GL 37820	GL37620/37640	GL 380000	TOTAL GL
Gas Main Extensions	\$ 321,845	\$ -	\$ 321,847		\$ 321,847
Gas Main Extensions Carryover	\$ 1,357,499	\$ -	\$ 1,357,500		\$ 1,357,500
Bare Steel Replacements	\$ 2,908,528	\$ 1,786	\$ 2,020,706	\$ 886,034	\$ 2,908,526
Gas Highway Projects	\$ 3,736,041	\$ 165,025	\$ 2,485,386	\$ 1,085,629	\$ 3,736,040
	\$ 8,323,913	\$ 166,811	\$ 6,185,439	\$ 1,971,663	\$ 8,323,913

DG 13-086 PROPOSED Step Increase Assets, from which the Audit work was conducted				Settled per DG 13-086 Exhibit 4 as provided to Audit 3/5/2014 updated by Northern 3/11/2014				INSTALLATION				cost of Removal					
	Install	Cost of Removal	Total Expended					GL 37820	GL 37640	GL 38000		GL 37820	GL 37620	GL 37630	GL 37640	GL 37680	GL 38000
Gas Main Extensions																	
N-003036-00135022	539-541 Peverly Hill Rd	\$ 15,824	\$ -	\$ 15,824	\$ 9,769	\$ -	\$ 9,769	\$ -	\$ 9,769	\$ 6,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003029-00135014	10 Marjorie St	\$ 5,631	\$ -	\$ 5,631	\$ 2,978	\$ -	\$ 2,978	\$ -	\$ 2,978	\$ 2,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003030-00135015	2 Lantern Ln	\$ 3,601	\$ -	\$ 3,601	\$ 1,534	\$ -	\$ 1,534	\$ -	\$ 1,534	\$ 2,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003045-00135029	183-185 International Dr	\$ 42,191	\$ -	\$ 42,191	\$ 30,458	\$ -	\$ 30,458	\$ -	\$ 30,458	\$ 11,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003049-00135032	Freeman Ct Dover NH	\$ 21,245	\$ -	\$ 21,245	\$ 13,683	\$ -	\$ 13,683	\$ -	\$ 13,683	\$ 7,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003052-00135034	712 Lafayette Rd Seabrook NH	\$ 113,962	\$ -	\$ 113,962	\$ 113,861	\$ -	\$ 113,861	\$ -	\$ 113,861	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003053-00135035	6 Sterling Hill Ln Exeter NH	\$ 10,611	\$ -	\$ 10,611	\$ 4,488	\$ -	\$ 4,488	\$ -	\$ 4,488	\$ 6,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003054-00135036	4 Mohawk Dr Dover	\$ 6,122	\$ -	\$ 6,122	\$ 2,715	\$ -	\$ 2,715	\$ -	\$ 2,715	\$ 3,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003058-00135041	Smallis Ave Seabrook NH	\$ 15,041	\$ -	\$ 15,041	\$ 7,127	\$ -	\$ 7,127	\$ -	\$ 7,127	\$ 7,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003059-00135042	14 Cleveland St Rochester NH	\$ 3,860	\$ -	\$ 3,860	\$ 737	\$ -	\$ 737	\$ -	\$ 737	\$ 3,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003034-00135019	85 Innovation Dr Rochester NH	\$ 23,025	\$ -	\$ 23,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003060-00135043	5 Towle Ave Exeter NH	\$ 12,242	\$ -	\$ 12,242	\$ 4,976	\$ -	\$ 4,976	\$ -	\$ 4,976	\$ 7,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003063-00135047	1110 Maplewood Ave Portsmouth NH	\$ 10,834	\$ -	\$ 10,834	\$ 6,989	\$ -	\$ 6,989	\$ -	\$ 6,989	\$ 3,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003076-00135058	100 Grove St Dover NH	\$ 5,901	\$ -	\$ 5,901	\$ 2,782	\$ -	\$ 2,782	\$ -	\$ 2,782	\$ 3,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003040-00135024	13 Lilac Ln	\$ 14,883	\$ -	\$ 14,883	\$ 3,792	\$ -	\$ 3,792	\$ -	\$ 3,792	\$ 11,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003043-00135027	Mineral Park Housing	\$ 118,247	\$ 26,484	\$ 144,731	\$ 41,522	\$ 26,484	\$ 68,006	\$ -	\$ 41,522	\$ 76,725	\$ -	\$ -	\$ -	\$ -	\$ (26,168)	\$ -	\$ (316)
N-003067-00135050	3 Spruce Ct Exeter NH	\$ 15,690	\$ -	\$ 15,690	\$ 7,601	\$ -	\$ 7,601	\$ -	\$ 7,601	\$ 8,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003068-00135051	6 Smallis Ave Seabrook NH	\$ 5,642	\$ -	\$ 5,642	\$ 2,404	\$ -	\$ 2,404	\$ -	\$ 2,404	\$ 3,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003072-00135054	20 Keefe Ave Hampton	\$ 15,157	\$ -	\$ 15,157	\$ 3,992	\$ -	\$ 3,992	\$ -	\$ 3,992	\$ 11,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003064-00135048	100 Arboretum Dr Newington	\$ 8,682	\$ -	\$ 8,682	\$ 7,128	\$ -	\$ 7,128	\$ -	\$ 7,128	\$ 1,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003069-00135052	72 Kingston Rd Exeter NH	\$ 17,067	\$ -	\$ 17,067	\$ 14,153	\$ -	\$ 14,153	\$ -	\$ 14,153	\$ 2,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003073-00135055	10-12 Braemore Woods Salem NH	\$ 18,946	\$ -	\$ 18,946	\$ 5,133	\$ -	\$ 5,133	\$ -	\$ 5,133	\$ 13,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003080-00135063	131 Milton Rd Rochester NH	\$ 32,571	\$ -	\$ 32,571	\$ 21,423	\$ -	\$ 21,423	\$ -	\$ 21,423	\$ 11,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003081-00135064	41 Old Dover Rd Rochester NH	\$ 9,355	\$ -	\$ 9,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003082-00135065	Mt Vernon St Dover NH	\$ 18,559	\$ -	\$ 18,559	\$ 9,962	\$ -	\$ 9,962	\$ -	\$ 9,962	\$ 8,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003083-00135066	12-14 Apache St Dover NH	\$ 5,813	\$ -	\$ 5,813	\$ 2,638	\$ -	\$ 2,638	\$ -	\$ 2,638	\$ 3,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MAIN EXTENSIONS	\$ 570,702	\$ 26,484	\$ 597,186	\$ 321,845	\$ 26,484	\$ 348,329	\$ -	\$ 321,847	\$ 248,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26,168)	\$ -	\$ (316)

Original as Proposed				Revised 3/5/14 then 3/11/2014				INSTALLATION				cost of Removal					
	Install	Cost of Removal	Total Expended					GL 37820	GL 37640	GL 38000		GL 37820	GL 37620	GL 37630	GL 37640	GL 37680	GL 38000
Gas Main Extensions Carryover																	
N-001059-00001197	Cottages of Durham	\$ 716,038	\$ -	\$ 716,038	\$ 309,214	\$ -	\$ 309,214	\$ -	\$ 309,214	\$ 406,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002067-00001305	1-24 Jefferson Rd	\$ 13,005	\$ -	\$ 13,005	\$ 5,599	\$ -	\$ 5,599	\$ -	\$ 5,599	\$ 7,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002075-00001313	475 South Broadway	\$ 49,873	\$ -	\$ 49,873	\$ 31,327	\$ -	\$ 31,327	\$ -	\$ 31,327	\$ 18,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002077-00001315	176-178 Drakeville Rd	\$ 21,452	\$ -	\$ 21,452	\$ 4,944	\$ -	\$ 4,944	\$ -	\$ 4,944	\$ 16,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002050-00001286	650 Peverly Hill Rd	\$ 348,453	\$ -	\$ 348,453	\$ 346,618	\$ -	\$ 346,618	\$ -	\$ 346,618	\$ 1,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002-072-00001310	300 Constitution Ave	\$ 38,180	\$ -	\$ 38,180	\$ 33,035	\$ -	\$ 33,035	\$ -	\$ 33,035	\$ 5,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002048-00001284	253 Rochester Neck Rd	\$ 746,916	\$ -	\$ 746,916	\$ 626,762	\$ -	\$ 626,762	\$ 118,839	\$ 626,762	\$ 1,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GAS MAIN EXTENSIONS CARRYOVER	\$ 1,933,917	\$ -	\$ 1,933,917	\$ 1,357,499	\$ -	\$ 1,357,499	\$ 118,839	\$ 1,357,500	\$ 457,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Original as Proposed				Revised 3/5/14 then 3/11/2014				INSTALLATION				cost of Removal					
	Install	Cost of Removal	Total Expended					GL 37620	GL 37640	GL 38000		GL 37820	GL 37620	GL 37630	GL 37640	GL 37680	GL 38000
NH Bare Steel Replacement																	
N-003017-00135008	Howe St	\$ 43,135	\$ 4,215	\$ 47,350	\$ 43,135	\$ 4,215	\$ 47,350	\$ -	\$ 33,386	\$ 9,749	\$ -	\$ -	\$ -	\$ (4,215)	\$ -	\$ -	\$ -
N-003017-00135012	Portland Ave/Coexter Sq	\$ 149,713	\$ 13,827	\$ 163,540	\$ 149,713	\$ 13,827	\$ 163,540	\$ -	\$ 111,607	\$ 38,106	\$ -	\$ -	\$ -	\$ (13,025)	\$ (598)	\$ -	\$ (203)
N-003017-00135002	Main St-Spinnay Ave to Haseltine St	\$ 414,656	\$ 34,875	\$ 449,531	\$ 414,656	\$ 34,875	\$ 449,531	\$ 1,786	\$ 374,995	\$ 37,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (34,675)	\$ -
N-003017-00135003	Salem St, Oak St, Park St	\$ 205,337	\$ 20,333	\$ 225,670	\$ 205,337	\$ 20,333	\$ 225,670	\$ -	\$ 103,782	\$ 101,555	\$ -	\$ -	\$ -	\$ (12,938)	\$ (870)	\$ -	\$ (6,525)
N-003017-00135023	Park St	\$ 71,664	\$ 7,332	\$ 78,996	\$ 71,664	\$ 7,332	\$ 78,996	\$ -	\$ 43,486	\$ 26,177	\$ -	\$ -	\$ -	\$ (7,318)	\$ -	\$ -	\$ (14)
N-003017-00135038	Middle Rd Portsmouth NH	\$ 37,641	\$ 3,657	\$ 41,298	\$ 37,641	\$ 3,657	\$ 41,298	\$ -	\$ 29,698	\$ 7,943	\$ -	\$ -	\$ -	\$ (3,074)	\$ (582)	\$ -	\$ -
N-003017-00135004	Thornton St, Robin Ln, Folsom St, Wheelwright	\$ 287,961	\$ 28,414	\$ 316,375	\$ 287,961	\$ 28,414	\$ 316,375	\$ -	\$ 144,150	\$ 143,811	\$ -	\$ -	\$ -	\$ (28,322)	\$ -	\$ -	\$ (92)
N-003017-00135010	Union St/Hawthorne St	\$ 216,662	\$ 22,698	\$ 239,360	\$ 216,662	\$ 22,698	\$ 239,360	\$ -	\$ 76,871	\$ 139,790	\$ -	\$ -	\$ -	\$ (21,671)	\$ (278)	\$ (648)	\$ (102)
N-003017-00135021	Peverly Hill Rd	\$ 248,548	\$ 25,174	\$ 273,722	\$ 248,548	\$ 25,174	\$ 273,722	\$ -	\$ 243,464	\$ 5,084	\$ -	\$ -	\$ -	\$ (25,174)	\$ -	\$ -	\$ -
N-003017-00135001	Main St-Kingshaw to Elm	\$ 691,281	\$ 62,519	\$ 753,800	\$ 691,281	\$ 62,519	\$ 753,800	\$ -	\$ 622,560	\$ 68,721	\$ -	\$ -	\$ -	\$ (62,472)	\$ -	\$ -	\$ (47)
N-003017-00135009	John Parsons Dr	\$ 379,065	\$ 39,258	\$ 418,323	\$ 379,065	\$ 39,258	\$ 418,323	\$ -	\$ 127,367	\$ 251,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,877)	\$ (381)
N-003017-00135044	Water St Exeter NH	\$ 68,033	\$ 6,304	\$ 74,337	\$ 68,033	\$ 6,304	\$ 74,337	\$ -	\$ 62,287	\$ 5,746	\$ -	\$ -	\$ -	\$ (3,738)	\$ (2,567)	\$ -	\$ -
N-003017-00135059	Palmer St, Biery St, Sclard St Hampton NH	\$ 94,832	\$ 9,667	\$ 104,499	\$ 94,832	\$ 9,667	\$ 104,499	\$ -	\$ 47,054	\$ 47,778	\$ -	\$ -	\$ -	\$ (8,153)	\$ (1,472)	\$ -	\$ (41)
TOTAL BARE STEEL REPLACEMENT	\$ 2,908,528	\$ 278,273	\$ 3,186,801	\$ 2,908,528	\$ 278,273	\$ 3,186,801	\$ 1,786	\$ 2,020,706	\$ 886,034	\$ -	\$ -	\$ (87,646)	\$ (102,454)	\$ (6,367)	\$ (39,525)	\$ (42,281)	\$ -

Original as Proposed				Revised 3/5/14 then 3/11/2014				INSTALLATION			cost of Removal							
				Install	Cost of Removal	Total Expended	Install	Cost of Removal	Total Expended	GL 37620	GL 37640	GL 38000	GL not Identified	GL 37620	GL 37630	GL 37640	GL 37680	GL 38000
Gas Highway Projects																		
N-003032-00135017	Ocean Rd Bridge Greenland NH	\$ 121,881	\$ 6,483	\$ 128,364	\$ 121,881	\$ 6,483	\$ 128,364	\$ 117,789	\$ -	\$ 4,092	\$ -	\$ -	\$ -	\$ (6,483)	\$ -	\$ -	\$ -	\$ -
N-003031-00135016	Lafayette Rd @ Ledgewood Dr Portsmouth NH	\$ 70,026	\$ 6,473	\$ 76,499	\$ 70,026	\$ 6,473	\$ 76,499	\$ -	\$ 44,908	\$ 25,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,407)	\$ -	\$ (66)
N-003035-00135020	Brock St Rochester NH	\$ 83,580	\$ 6,934	\$ 90,514	\$ 83,580	\$ 6,934	\$ 90,514	\$ -	\$ 80,453	\$ 3,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,934)	\$ -	\$ -
N-003046-00135030	Pond St	\$ 41,558	\$ 5,056	\$ 46,614	\$ 41,558	\$ 5,056	\$ 46,614	\$ -	\$ 36,041	\$ 5,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,056)	\$ -	\$ -
N-003038-00135013	Daniel Street	\$ 497,574	\$ 43,773	\$ 541,347	\$ 497,574	\$ 43,773	\$ 541,347	\$ -	\$ 388,138	\$ 109,436	\$ -	\$ -	\$ -	\$ (325)	\$ (325)	\$ (42,634)	\$ (488)	\$ -
N-003042-00135026	Marcy Street Portsmouth	\$ 155,089	\$ 18,504	\$ 173,593	\$ 155,089	\$ 18,504	\$ 173,593	\$ 45,108	\$ 109,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,504)	\$ -
N-003044-00135028	Lincoln Ave Phase 3	\$ 422,196	\$ 47,595	\$ 469,791	\$ 422,196	\$ 47,595	\$ 469,791	\$ -	\$ 98,839	\$ 323,357	\$ -	\$ (47,595)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003051-00135033	Pelham Rd Salem NH	\$ 37,904	\$ 3,868	\$ 41,772	\$ 37,904	\$ 3,868	\$ 41,772	\$ -	\$ 34,627	\$ 3,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,868)	\$ -	\$ -
N-003055-00135037	Shattuck Way Newington	\$ 570,958	\$ 49,081	\$ 620,039	\$ 570,958	\$ 49,081	\$ 620,039	\$ 2,128	\$ 560,581	\$ 8,249	\$ -	\$ -	\$ (32,629)	\$ -	\$ -	\$ (16,412)	\$ -	\$ (39)
N-003033-00135018	High St and Market St Somersworth NH	\$ 1,203,425	\$ 114,693	\$ 1,318,118	\$ 1,203,425	\$ 114,693	\$ 1,318,118	\$ -	\$ 730,690	\$ 472,735	\$ -	\$ (114,693)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003062-00135046	Middle Rd Bridge Portsmouth	\$ 86,707	\$ 6,608	\$ 93,315	\$ 86,707	\$ 6,608	\$ 93,315	\$ -	\$ 84,372	\$ 2,336	\$ -	\$ (6,608)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-003079-00135062	Pelham Rd Salem - Policy St end	\$ 10,353	\$ -	\$ 10,353	\$ 10,353	\$ -	\$ 10,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N-002059-00001297	Pleasant St	\$ 434,790	\$ 46,033	\$ 480,823	\$ 434,790	\$ 46,033	\$ 480,823	\$ -	\$ 306,404	\$ 128,386	\$ -	\$ -	\$ -	\$ (26,466)	\$ (19,567)	\$ -	\$ -	\$ -
TOTAL GAS HIGHWAY PROJECTS		\$ 3,736,041	\$ 355,101	\$ 4,091,142	\$ 3,736,041	\$ 355,101	\$ 4,091,142	\$ 165,025	\$ 2,485,386	\$ 1,085,629	\$ (168,895)	\$ (39,112)	\$ (325)	\$ (65,469)	\$ (80,705)	\$ -	\$ -	\$ (593)