III. Planning and Budgeting

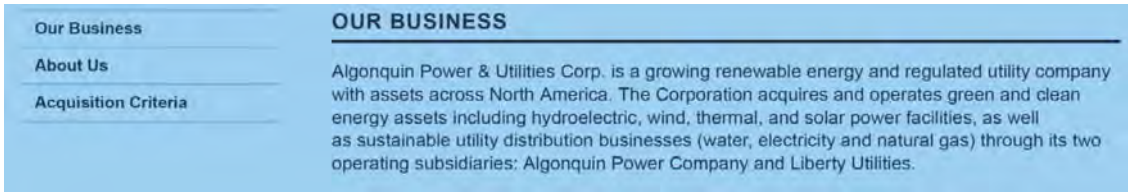
A. Background

1. APUC's Overarching Strategy

APUC's business model focuses on growth, has depended on high rates of growth since its 1997 inception, and appears destined to continue to depend on acquisitions of small utility distribution and generation operations across the United States and Canada.

The parent's web-site describes this strategy clearly, focusing very strongly on APUC's process of "becoming." The following statement, with emphasis added, introduces searchers to the holding company's self-description:

> *Algonquin Power & Utilities Corp. is a **growing** renewable energy and regulated utility company with **assets across North America**. The Corporation **actively invests** in hydroelectric, wind, thermal and solar power facilities, and sustainable utility distribution businesses (water, electricity and natural gas).*
> *Algonquin Power & Utilities Corp. is focused on delivering reliable earnings, cash flow and dividend growth through **strategic acquisitions** and operational excellence. The Corporation is a member of the S&P/TSX Composite Index and trades on the Toronto Stock Exchange under the symbol AQN.*
> *The Corporation is recognized for **developing and acquiring** long lived sustainable assets that are built for the long term, and has grown to over 66 power generation facilities and utilities in Canada and the United States. The company has approximately 1,450 skilled and motivated employees contributing to the success and growth of the business.*



The strength of focus on acquisitions shows in the three "buttons" on the web page describing the business: "Our Business," "About Us," and, notably, "Acquisition Criteria." The last offers, to say the least, a rare point of emphasis in a utility holding company's succinct message to stakeholders describing its business.

The two New Hampshire utilities that APUC owns are fairly small ones. That status particularly means that operation in the APUC family presents both opportunity and risk. Opportunity comes from the leverage (size) that other family members contribute to producing. That leverage should enable investment in organizations, systems, tools, and people that two, small, stand-alone companies simply could not justify on their own.

Risk arises from two principal sources. The first arises from the great financial needs that growth through acquisition requires. While striving to retain the financial ability to make acquisitions,

which requires flexibility to act when opportunities arise, parent company leadership must ensure that sufficient focus remains on meeting utility capital and operating needs. Second, from the perspective of New Hampshire interests (or those of any other state, for that matter), retaining top-level focus on two utility distribution businesses operating among many small, far-flung, trans-national businesses takes structure and focus. That the parent's operations split largely between generation and distribution sectors (moreover with relatively few individual operations combining them materially) complicates things. That the parent's roots lie in developing generation also complicates matters. Moreover, and perhaps most significantly, its culture, physical location, and corporate-level resources are not, at least on the surface, well grounded in U.S. energy distribution utility experience. For example, all of its distribution utilities operate within the United States. However, all of its corporate support structure and personnel operate from Ontario.

Factors like these that lie on the surface of the APUC strategy and structure make it appropriate to examine the degree to which APUC can move and has moved from an "acquisition" to and "operation" mentality, or, more precisely, given the continued focus on acquisition, how well it can support the maturation of an operations emphasis within the context of the acquisition and growth philosophy that has defined it since its origins.

Certainly, there is acknowledgement of and commitment to operational excellence in public statements and in what management told us during our field work. Just as certainly, there have been problems in integrating New Hampshire operations into the Liberty Utilities family. As our examinations in the areas addressed by the other chapters of this report demonstrate, significant improvement opportunities remain. It also appears that they may have to be captured at the same time that APUC digests yet another acquisition. Its pending acquisition of Empire District Electric would bring another 217,000 customers (in four states) to an existing base of 560,000 (a nearly 40 percent increase) across in 11 states. In microcosm, this pending acquisition captures the tension between APUC's priority on "becoming" (through growth) and its need for a focus on "being" (establishing a strong and sustainable operations model and focus).

2. U.S. Distribution Utility Territorial Breadth

The map shows the vast dispersion of Liberty Utilities operations. All distribution utilities operate in the U.S. The generation business (operated by APUC subsidiary Algonquin Power Company) owns all or portions of 33 generating facilities (1,100 megawatts). The 24 Canadian generators extend from the Maritimes to Alberta in Canada and the nine in the U.S. extend from three in New England to one in California. While predominantly Canadian, they too exhibit an extremely large territorial dispersion.

As determined by customer connections, natural gas distribution comprises the largest Liberty Utilities segment, with six U.S. operators providing service to some 293,000 customer connections. New Hampshire represents 30 percent of them. The second largest segment, water distribution and wastewater treatment includes 26 operations serving over 175,000 customer

connections. Electricity, the smallest segment by this measure includes two operations serving over 92,000 customer connections. New Hampshire represents close to half of them. APUC has a very short history in the electric utility distribution business. Its first entry came with acquisition of a 47,000 Lake Tahoe area electric company. At the time utility operations were limited to 70,000 water and waste water treatment customers.

The dispersion of both the utility and generation segments heightens the challenges of planning for optimization of operations and in developing budgets and managing expenditures to execute those plans.

The company is also pursuing growth in natural gas with pipelines delivering shale natural gas to markets.

Liberty Utilities, and in turn LU-NH, face significant operational performance challenges, while also meeting the aggressive financial growth expectations of its holding company parent. Meeting these challenges requires well designed and effectively executed budgeting and cost management. Budgeting and cost management begin with board of directors and senior executive leadership, which must articulate a consistent vision, establish a clear mission for meeting public service responsibilities, define objectives and goals, set priorities, develop strategic plans, allocate resources, develop financing plans, and implement and measure performance against these plans. The challenge is not simply to define management's vision and strategic plans in a comprehensive and specific way, but to bring them to fruition in a far-flung organization and in a way that responds generally to public service responsibilities and specifically to the requirements and expectations of regulators and stakeholders in New Hampshire.

The corporate processes for budgeting of capital expenditures and of operating expenses must be effective for good planning and strategies execution. The LU-NH processes must effectively provide for gas and electric system reliability through investments and operations and maintenance activities, while maintaining corporate financial health. Specific plans for funding utility capital requirements and allocation of capital are ultimately the responsibility of the holding company, whose leadership should play a strong planning and budgeting role, and recognize the need to give appropriate priority to utility needs when allocating resources.

Good practice builds O&M budgets from the bottom-up by management within each major organization. The use of activity-based budgeting has become a standard for optimizing costs, when properly applied. Once set, budgets require ongoing attention and revision where appropriate. This need has particular relevance for Liberty Utilities, which must not only sustain optimum operations at existing units, but has had to address the challenges and uncertainties of incorporating new operations in new regions on a recurring basis. Management reporting systems need to provide comprehensive, detailed monitoring and cost-control mechanisms for capital and O&M budgets at the Liberty Utilities level and at the New Hampshire levels for both electric and gas operations.

B. Findings

1. Strategic Planning

a. Vision/Mission

Liberty Utilities operates under an established vision statement that we found appropriately communicated to employees. Specifically, Liberty Utilities seeks to be:

The utility company most admired by customers, communities and investors for our people, passion and performance.

Liberty Utilities has also set a high-level mission statement that calls for it to "*Deliver stable and predictable earnings*" and that establishes the investment thesis that, "*Maximum shareholder value is created by minimizing the risk associated with earning the permitted rate of return.*"

The Company has identified a number of attributes needed to attain its mission:

- Constructive Regulatory Relationships
- Caring Customer Experience
- Standardized Processes and Technologies
- High Level of Employee Engagement
- Earnings and Cash Flow through continued rate-base investments and expansion through utility acquisitions.

Liberty Utilities stresses a series of "Organizational Values," which consist of family, community, quality, commitment, care, and efficiency.

Liberty Utilities prepared formal strategic plans in 2013 and 2014. Each covered the immediately following five-year planning period. Leadership decided that it was not necessary to prepare a 2015 version, placing priority on continuing to execute on existing initiatives.

b. Planning Process - 2013

The strategic planning processes in 2013 (and again in 2014) began with a "SWOT analysis" (strengths, weaknesses, opportunities and threats) prepared by the Liberty Utilities state presidents and the top 10 Oakville officers at the Liberty Utilities level. Leadership undertook this analysis to drive the focus of strategic planning for the next five years. Each of the four SWOT categories included ten areas for examination. We highlight some of them below:

- Strengths
  - Meeting investor expectations
  - Strong access to capital
  - Employee quality
  - Ability to execute transactions
- Weaknesses
  - Lack of business development around organic growth
  - Capital constraints
  - Key personnel stretched thin
  - Specialized knowledge stretched thin
- Opportunities

  - Accelerated infrastructure recovery
  - On-main build outs
  - Credit rating improvements
- Threats
  - Capital required exceeds Liberty Utilities' access
  - ROEs lowered
  - Access to capital markets closed.

These examples tend to underscore Liberty Utilities' strength in acquisitions, and weaknesses in delivery (thin staffing and knowledge), and a view of opportunities and threats focusing on acquisitions versus operations.

Following the SWOT analysis, the Oakville strategic planning group developed a strategic plan. The plan finally approved set forth strategies and initiatives divided into four major groups.

The first group consisted of "Driving Maximum Returns." It included three notable initiatives:

- *Enhance Regulatory Relationships*
- *Drive Local, Responsive, and Caring Customer Relations*
- *Focus on organic growth and diversified investments*.

The regulatory relationships initiative reflected recent circumstances in New Hampshire, following the transfer from National Grid. Management observed that National Grid did not have extensive contact with New Hampshire regulators. There had been long periods between rate cases. Management added a local regulatory position in New Hampshire and one in Oakville.

The customer relations initiative included planned customer surveys for all utilities in late 2014, using in-depth focus groups organized and conducted by a third-party contractor. One change resulting from this initiative was the introduction of walk-in customer service centers.

The 2013 strategic plan's second group of initiatives focused on "Acquisition Growth." The first of its two initiatives sought to introduce methods to support more discipline in assessing acquisitions and ensuring their financial contribution. The second of these acquisition-related initiatives sought to identify and seek out the "orphans" of large holding companies (*i.e.*, operations too small to attract the attention of other acquirers operating in the industry).

"Operations and Integration" formed the third group of strategic initiatives. Its first element sought to "*Evolve the Transition Management Office*" in order to strengthen the ability to integrate newly acquired operations. Two other initiatives sought to bring commonality to dispersed operations by documenting "*the 'Liberty Way'*" and managing employee cultural transitions.

The fourth area addressed "Business Infrastructure Strategies," including a series of system initiatives. These system initiatives included IT infrastructure, a new nationwide Cogsdale CIS upgrade, and improving the capability of the HRIS, or Human Resources Information System, to support talent management. The other initiatives in this area took a process focus, seeking to:

- Improve human resources processes across the board
- Formalize risk management

- Increase the focus on strategic planning.

c. 2014 Strategic Plan

The 2014 strategic plan, which remains the most recent produced, provided significantly greater detail than did the 2013 version. No change occurred in "business thesis", including the vision, mission and investment thesis and the organizational values. The plan also included for the first time a summarized five-year forecast that set forth specific financial metrics for gauging success over the planning horizon.

The 2014 strategic plan included sections treating: (a) human resource strategies; (b) operating strategies; (c) operations initiatives; (d) growth strategies; and (e) the five-year forecast. Each category is summarized in the following discussion.

i. Human resource strategies

The plan set forth a three-year roadmap of human resources "strategic objectives" that addressed (a) building a more efficient human resources organization, (b) developing talent and leadership, and (c) developing a "motivated" workforce.

The plan described a reorganization of Liberty Utilities groups that would produce two new business areas:

- Distribution and generation: all utility distribution and generation, as well as California solar operations
- Pipelines and transmission: a new organization to identify and seek investments in natural gas pipelines and electric transmission
- Energy solutions: a new group to house natural gas solutions and home services; management would terminate this group after a single year of operation
- Business development: to manage acquisition growth and to develop a Liberty planning team.

ii. Operating strategies

Operating strategies included the Liberty Way; centralization of commodity procurement; decentralization and driving toward local operations; managing regulatory relationships; managing New Hampshire regulatory reporting; filing quad-annual rate cases; and enhancing regulatory returns.

iii. Operating initiatives

The 2014 strategic plan's operating initiatives included:

- Managing cultural integration
- Improving customer billing and collections
- Continuing to improve the customer experience
- Enhancing safety, environmental, health and security
- Implementing an enterprise risk management processes
- Evolving the IT platform: including Enterprise Asset Management, the Cogsdale CIS, and the Great Plains system
- Executing growth approaches, including organic, acquisition, and new lines of business

iv. Growth Strategies

The 2014 plan enumerated and discussed at length growth strategies falling into more than 10 categories:

- Organic capital investments: dual-fuel vehicles, smart AMR, solar, specific initiatives within existing utility systems
- Customer expansions
- Tuck-in acquisitions: small utilities that can be managed by existing local operations, such as the Keene propane system
- Large acquisition growth: acting as a "disciplined buyer" to make deals accretive to earnings
- Pipelines and transmission investments: forecasting significant growth in investments
- Gas transmission opportunities: pipeline investments and acquisitions
- Electric transmission opportunities
- Natural gas-specific opportunities: LNG plants, satellite LDCs on pipelines
- Solar and home services: the plan anticipated significant investment, but business area was dropped after one year
- Solar portfolio securitization
- Rooftop solar metering
- Renewables
- Partnership opportunities (since terminated).

2. Five-Year Forecasts

a. Five-Year Forecast Process

Liberty Utilities constructs a "Five-year Forecast" as part of the strategic planning process. The forecasting process begins in March, and becomes final following presentation to and review by the parent board of directors in June or July. The Five-year Forecast provides detailed financial projections that capture expected results of the strategic plan. The key drivers of the forecast are: (a) goals for specific financial metrics determined before the supporting forecasting process begins, (b) the Liberty Utilities five-year capital expenditure plan, (c) regulatory treatments and assumptions that define cost recovery, and (d) operating expenses over the five-year horizon.

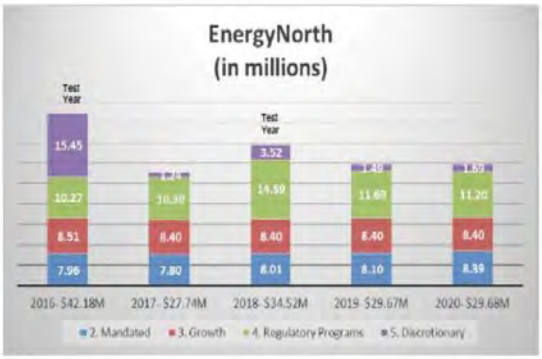
Oakville headquarters begins the process with a PowerPoint presentation in March. The presentation provides timelines, a scope of deliverables, roles and responsibilities, and key priorities. Oakville provides the templates and reports for the forecast, leaving the regions to provide their assumptions and inputs, revenue forecasts, operating expenses, and capital expenditures. The process seeks to produce a five-year forecast at a less granular level than the budget cycle for the first year, which immediately ensues.

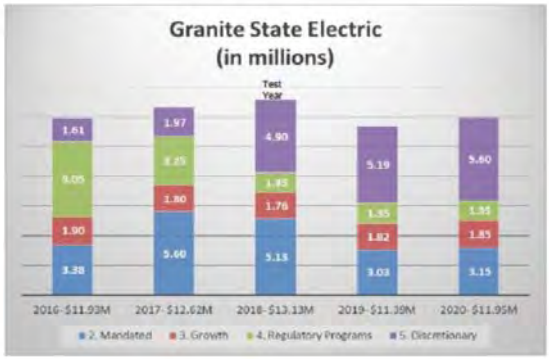
The forecasting process limits operating expenses to those authorized in rates, unless an existing rate mechanism permits adjustments between base rate cases. The process also anticipates iteration between the regions and Oakville to establish capital expenditure "envelopes." These envelopes seek to satisfy equity return levels. Oakville also produces an extension of the Five Year Forecast, covering future years six through 20. Those extended views are not used at the regional level.

New Hampshire inputs to the process begin in May, using templates of financial information for EnergyNorth and for Granite State. The New Hampshire financial staff provides operating expenses for five years. The manager of engineering constructs a forecast of capital expenditures and projects. That forecast employs a five-year rolling average of New Hampshire SAIDI and SAIFI requirements as a guide for capital forecasting. Internal New Hampshire review and analysis of this preliminary information occur in May and June. Following New Hampshire state President approval of state input, a review by the Oakville Vice President of Finance and staff takes place. The parent board of directors receives a Five-Year Forecast presentation in June or July of each year.

The next table summarizes the most recent Five-Year Forecast's capital expenditures for Energy North and Granite State.

Latest Five-Year Forecast Information for New Hampshire





The next illustration shows operating expense forecasts for New Hampshire for 2016-2020.

(The following is confidential)

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The financial metrics for New Hampshire (shown in the illustration below) form a key product of the forecast process.

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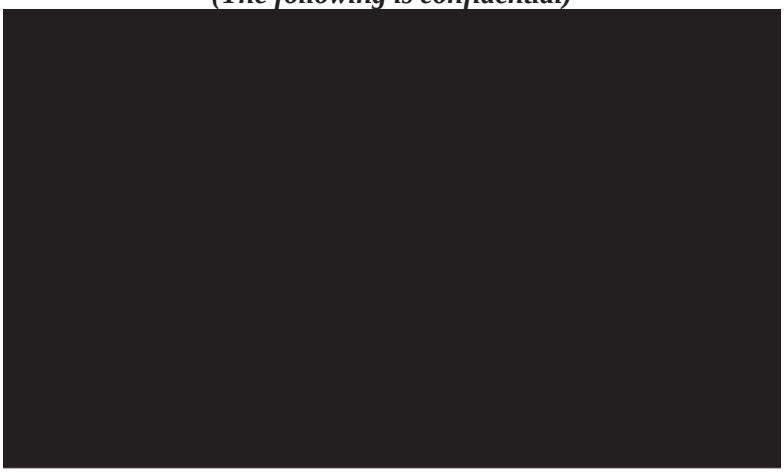


b. Earlier Five-Year Forecasts

The 2013, 2014 and 2015 Five-Year Forecasts included what management terms "Baseline" and "Directional" forecasts. The 2013 Baseline forecasts included currently operated Liberty Utilities utility businesses. The Directional forecast in 2013 consolidated this baseline component with projections that considered five acquisition opportunities not in the fold, but considered to be in the business development pipeline. A key financial metric objective in the 2013 forecast was the EBITDA compound growth rate. The EBITDA compound growth rate for the Directional forecasts was almost three times that of the Baseline forecast.

The Directional forecast included an assumed acquisition of a 50,000-customer utility in each year of the forecast. The addition of an acquisition in each year caused the increase in EBITDA compound growth rate. The forecast also included assumed rate increases in New Hampshire of 24 percent for Energy North and 26 percent for Granite State, both in 2014.

Management built the 2014 five-year forecast (for 2015 through 2019) around defined target financial metrics:

- Double EBITDA in five years
- Grow EBITDA in every year
- Grow EBITDA on existing assets in every year
- Maintain a BBB credit rating.

The 2014 forecast version presented three scenarios. As in 2013, the Baseline addressed existing businesses, but added three changes: (a) smart meters, (b) a California business, and (c) an electric transmission line. The 2014 version then added a "Market" scenario; which included the Baseline plus projects that had been announced to the capital markets. The Directional scenario included the Baseline plus Market plus two hypothetical acquisitions in 2018 and 2019.

The Market and Directional scenarios included target financial metrics equal to those of the Baseline, plus an EBITDA interest coverage minimum, a total debt to capital maximum level and an FFO/Debt metric of 13 percent for utility operations. The acquisition of Park Water in 2016 and

investments in LNG in 2015 through 2017 were added. Hypothetical acquisitions were assumed for 2018 and 2019. The results of the Directional forecast were to double EBITDA from 2015 to 2019, as was targeted in the process.

The 2015 forecast for 2016 - 2020 included less aggressive target financial metrics. The financial metrics evolved to the following:

- Achieve allowed ROEs for the regulated businesses
- Grow EBITDA in each year
- Grow EBITDA existing assets in each year
- Invest approximately $2 billion dollars over five years
- Maintain a BBB credit rating.

The acquisition of Empire Electric was announced by the company in February 2016. It was not included in this forecast. The Baseline scenario included the "as is" utility businesses plus Park Water, and gas and water acquisitions that were certain. The Market scenario included all announced acquisitions that are not yet implemented. In this forecast version, the Market and Baseline scenarios are the same. The Directional scenario included the Baseline plus hypothetical acquisitions in pipeline investments. The Directional forecast also assumed one larger acquisition per year of 150,000 customers in each of 2018, 2019 and 2020.

Targeted financial metrics for this forecast did not include a doubling of EBITDA, but results of the Directional forecast actually did show a doubling in five years. The forecast also included major New Hampshire capital investments for main replacements, new services for residential and commercial customers, and new gas main related to growth.

3. Budgeting

a. Overall Budgeting Processes

For both capital expenditures and operating expenses, the finance leads in each Liberty Utility region work with local operations to develop annual budgets. The finance leads (the Vice President-Finance in New Hampshire) serve as the primary points of contact with Oakville during the budget cycle.

At the New Hampshire level, the budget process begins in August under the senior manager of finance, who oversees the preparation of the operating expense budget. Oakville begins budget work in August as well under the finance executive, who provides assumptions, spending templates, an HR template, and other inputs.

All budget inputs get rolled up to region levels and compared to the first year of the Five-Year forecast. The results then go to the state presidents for initial comments. Several budget iterations may then occur between state department heads and the state president prior to the latter's approval. The proposed New Hampshire budget then goes to the Oakville finance group. Phone calls in October and November discuss various portions of the New Hampshire budget, leading to approval by Oakville finance in November. A budget presentation is prepared for the Algonquin Board of Directors, to be reviewed and approved in early December.

Oakville supplements the annual budgeting process with an "Emergent Program Process," in order to provide for the addition to the approved capital budget of new capital items as they "emerge" during the budget year. Addition of new capital projects or programs require justification through an approved business case. One emerging program secured approval in 2014, after which the number skyrocketed to 32 in 2015. The pace during 2016 (13 in the first few months) shows continuation of the 2015 experience.

b. Capital Budgeting

The New Hampshire Director of Engineering prepares the local capital expenditures budget. The manager meets with operations managers throughout the year to discuss the capital needs of the various departments, primarily focusing on smaller capital elements. The manager of engineering meets with the director of gas operations, the director of electric operations and engineering personnel to identify capital work required in the coming year.

The target metrics for SAIDI and SAIFI serve as drivers in developing the local capital budget. The manager of engineering relies on two planning engineers (one in gas and one in electric) to identify mandatory and non-mandatory capital projects.

Management prepares capital expenditure estimates for numerous "blanket" programs conducted routinely on an annual basis, determining their costs on line item basis. Year-to-year reviews are performed on both the gas and electric sides. For gas, inside meters, services, and main replacements are estimated based on a 10-year plan. The gas capital budget is about 90 percent related to compliance. Growth capital projects must have a business case with an analysis for approval. Business cases are also required for discretionary capital projects. For the 2015 budget year, business cases were performed for all line items in both the gas and electric capital budgets. Both the gas and electric businesses use the Synergy model for capital expenditures.

c. 2014 Budgeted versus Capital Actual Expenses

Variances between budgeted and actual capital expenditures in 2014 proved unusually large in magnitude and in the number and nature of their sources. The next table summarizes 2014 capital budget performance for both LU-NHG and LU-NHE. Combined, those variances reached the extreme level of 71.7 percent.

2014 LU – NH Capital Budget and Variances

Company	Budget	Actual	Variance	
			Dollars	Percent
Energy North	$26.701	$46.544	$19.843	74.7%
Granite State	$18.303	30.736	$12.433	67.9%
Total LU-NH	$45.004	$77.280	$32.276	71.7%

Dollars are in millions

Examining 2014 capital budgets line-by-line discloses a large number of significant, some extremely large, variances. Most line items showed large variances. Moreover, the underlying reasons reported by management were numerous and varied in nature. We review a number of the significant 2014 variances below. We did not try to reconcile all 2014 capital variances, but the next portions of this chapter illustrate how significant they were.

First we listed projects that experienced particularly large over-runs. The next chart shows that actual costs for these 10 projects in total ran over-budget cumulatively by about 3.5 times.

Large 2014 Capital Over-Runs

Co.	Projects	Budget	Actual	Variance	Explanation
Electric	7	$2.978	$10.076	$7.098	various
Gas	3	$0.825	$2.938	$2.113	"more complex than estimated"
Total	10	$3.803	$13.014	$9.211	

Dollars are in millions

Next we show budget to actual performance for Information Technology, Software, Equipment, and Infrastructure Capital Charged to New Hampshire. This work overran budget by 18 times.

IT 2014 Capital Charged to New Hampshire

Co.	Budget	Actual	Variance	LU Explanation
Electric	$0.302	$5.099	$4.797	"Charged to LABS Corporate"
Gas	$0.283	$5.797	$5.514	"Charged to LABS Corporate"
Total	$0.585	$10.896	$10.311	

Dollars are in millions

A "Finance Project" that had not been included in the approved budget at all drove a further, very large capital budget overrun of over $10 million. Not a "project" per se, this item represented a collection of accruals related to the budget's other line items. The next table summarizes the amounts involved.

Unbudgeted 2014 "Financial Project" Capital Costs

Co.	Budget	Actual	Variance	Explanation
Electric	0	$7.167	$7.167	"Finance Project"
Gas	0	$3.125	$3.125	
Total LU-NH	0	$10.292	$10.292	

Dollars are in millions

Three other, miscellaneous categories contributed another $12 million in capital cost variances for New Hampshire in 2014. The next table depicts these overruns, which arose from a number of notable sources. First, management explained an approximately $4.8 million variance for growth projects as "additional growth jobs identified and released in support of growth strategy." However, growth projects did not appear in approved 2014 Emergent Projects. This category reflects what should exist as a result of the process for approving projects emerging after approval of the base annual capital budget. It thus appears that board approval was not obtained for these major increases.

- A carryover of 2013 work into 2014, described as "unplanned carryover costs from 2013 to 2014" also showed unusual variances, with five projects more than doubling in cost.
- Mischarges arose under four gas projects, with the errors explained as "charges made to blanket accounts instead of other projects."

Other Sources of 2014 Capital Overruns

Co.	Budget	Actual	Variance	Explanation
Gas	$5.083	$9.874	$4.791	Growth Jobs
Electric	$2.250	$5.237	$2.987	2013 Carryover
Gas	$0.939	$5.503	$4.564	Mischarged
Total LU-NH	$8.272	$20.614	$12.342	

Dollars are in millions

While the net effect of budget variances produced large added costs for New Hampshire, large variances ran in the other direction as well. The next chart shows substantial budgeted costs not expended due to delays.

2014 Capital Under-Runs Due to Delay

Co.	Budget	Actual	Variance	Explanation
Electric	$4.399	$1.116	$(3.283)	3 projects "delayed to 2015 or later"
Gas	$3.900	$0.098	$(3.802)	4 projects: "permitting did not allow for construction initiation"
Total LU-NH	$8.299	$1.214	$(7.085)	

Dollars are in millions

d. 2015 Budgeted versus Actual Capital Expenses

Capital budget variances for 2015 improved as measured on a total basis, but still generated numerous and large variances. The total variance for LU-NHG was a nominal two percent. The LU-NHE variances, however, remained disturbingly high. Actual costs exceeded those budgeted by 15 percent. The next table summarizes overall 2015 capital budget variances at the top level.

2015 LU-NH Capital Variances

Co.	Budget	Actual	Variance	
			Dollars	Percent
Gas	$32.268	$32.875	$0.617	1.9%
Electric	$10.012	$11.522	$1.510	15.1%
Total LU-NH	$42.280	$44.397	$2.117	5.0%

Despite the lessening of the total variance from budget, a review of 2015 line items continued to show very large individual variances. We summarize some of the larger ones below.

Beginning with 2015's very large over-runs, the next table shows that they were substantial.

Large 2015 Capital Over-Runs

Co.	Projects	Budget	Actual	Variance	Explanation
Gas	7	$6.570	$12.012	$5.442	various
Electric	3	$1.372	$5.389	$4.017	"more complex than estimated"
Total	10	$7.942	$17.401	$9.459	

Dollars are in millions

The explanations provided for the over-runs were:

- Electric: work proved greater than anticipated at budget preparation
- Gas: work exceeded budgeted amounts; the budget was significantly lower than the historical average.

The "Finance Project" accounted for a very large underrun, for two primary reasons: (a) reversal of an accrual and re-allocation to individual projects, and (b) an unbudgeted project cost under-run. The next table summarizes these effects.

Large 2015 Finance Project Capital Variance

Co.	Budget	Actual	Variance	Explanation
Gas	$1.512	$(7.818)	$(9.333)	Accounting reversal
Electric	0	$(3.295)	$(3.295)	Project under-run
Total	$1.512	$(11.113)	$(12.625)	

Dollars are in millions

Unbudgeted 2015 IT capital costs charged out from Oakville caused another 2015 capital cost variance. The next table summarized the increased cost to New Hampshire of about $1.5 million.

Unbudgeted 2015 IT Costs

Co.	Budget	Actual	Variance	Explanation
Gas	$0	$0.954	$0.954	Oakville "IT and Systems allocation"
Electric	$0	$0.506	$0.506	"Corporate IT Charged out"
Total LU-NH	$0	$1.460	$1.460	

Dollars are in millions

As was true for 2014, growth projects also grew well beyond expectations, increasing New Hampshire 2015 capital costs by $7.5 million. Management explained the increase as "Additional Growth Jobs Identified and Released in Support of Growth Strategy." Again, however, 2015 Growth projects did not appear among the significant number of Emergent Projects listed as approved.

Under-Budgeted 2015 Growth Project Costs

Co.	Budget	Actual	Variance	Explanation
Gas	$7.830	$13.601	$5.771	"Growth Total less INAT Gas"
Electric	$1.350	$3.110	$1.760	"Commercial and Residential Blankets"
Total LU-NH	$9.180	$16.711	$7.531	

Dollars are in millions

Unplanned carryover of prior year budgeted costs and incorrect allocations also produced a significant variance in 2015, as they had in 2014. The next table summarizes them.

Carryover and Misallocation Driven 2015 Capital Overruns

Co.	Budget	Actual	Variance	Explanation
Gas	0	$1.706	$1.706	2 projects - "Carryover from 2014 Work"
Electric	$1.500	$4.225	$2.725	14 projects - "Carryover work from 2014"
Gas	$1.200	$1.798	$0.598	"Overhead disproportionately charged to project"
Electric	0	$0.150	$0.150	"Expense Project"
LU-NH Total	$2.700	$7.879	$5.179	

Dollars are in millions

Other significant over- and under-runs occurred in 2015 as well. The next table summarizes them.

Co.	Budget	Actual	Variance	Explanation
Gas	$0.500	$2.791	$2.291	Scope expansion added paving, main extension, engineering
Gas	$3.600	$0.109	$(3.491)	"Placeholder" for NH Gas acquisition
Electric	$5.380	$0.337	$(5.043)	"Projects Delayed Until 2016"
Gas	$12.511	$6.990	$(5.521)	"Used main replacement budget for fitting replacement"

Dollars are in millions

LU-NHE added 14 Emergent Projects during 2015, with a budgeted amount of about $415,000. We observed capital spending of about $225,000 on three of these projects. LU-NHG added 21 Emergent Projects in 2015 for a budgeted amount of about $836,000. We observed expenditures of $138,000 on three of the projects. We found spending of $596,000 on a fourth, for which only $15,000 had been requested.

e. 2016 Capital Budgets

The next table shows the 2016 capital budgets for LU-NHG and for LU-NHE. The capital budgets are prepared by line item and are grouped by five capital categories: safety, growth, mandated, regulatory programs and discretionary.

NLU-NHG 2016 Capital Budget

Priority	Project #	Project_Description	EN 2016 Capital Budget
3. Growth	8840-C18806	INAT Gas	160,000
	8840-ENI101C	Growth Customer Contribution Budget Placeholder	-200,000
	8840-ENI101	Growth New Main	1,900,000
	8840-ENI102	New Reinforcement Main for Growth	1,700,000
	8840-ENI158	Marketing & Sales	150,000
	8840-ENI161	Growth Fitting	300,000
	8840-PCN150	New Service Residential	3,500,000
	8840-PCN152	New Service Comm/Industrial	1,000,000
	8840-PCN153	Reserve for Unidentified Growth	4,750,000
3. Growth Total			**13,260,000**
2. Mandated	8840-C18750	Install Security Equipment - EN Facilities	50,000
	8840-ENI005	Inactive Service Program	160,000
	8840-ENI006	Cathodic Protection Program	750,000
	8840-ENI007	Replacement Services Random (Non Leaks)	425,000
	8840-ENI077	Replacement Services Random (Due to Leaks)	250,000
	8840-ENI100	Meter Work Project (Changes)	200,000
	8840-ENI100P	Meter Work Project (Meter Purchases)	1,300,000
	8840-ENI103	Main Replacement City/State Construction	4,500,000
	8840-ENI137	Service Replacement City/State Construction	600,000
	8840-ENI163	Service Replacement Fitting City/State Construction	60,000
	8840-REL108	LNG/LPG Capital Improvements	165,000
	8840-REL110	Valve Installation/Replacement	100,000
	8840-ENI160	Corrosion & Miscellaneous Fitting	100,000
	8840-ENI002	Meter Protection Program	50,000
2. Mandated Total			**8,710,000**
4. Regulatory Programs	8840-ENI107	Main Replacement LPP	9,000,000
	8840-ENI117	Service Replacement LPP	1,100,000
	8840-ENI162	Main Replacement Fitting LPP	180,000
4. Regulatory Programs Total			**10,280,000**
5. Discretionary	8840-C18800	Upgrade Hi Line - Concord to Tilton	12,000,000
	8840-C18801	K Meter Replacement Program	50,000
	8840-C18802	Install Main Daniel Webster Highway Merrimack	500,000
	8840-ENI164	Main Replacement Reactive	250,000
	8840-OTH-111	Dispatch and Control Center	10,000
	8840-OTH-112	Purchase Misc Capital Equipment & Tools	150,000
	8840-OTH-113	Facility Improvements & Additions - Various	300,000
	8840-OTH-114	Transportation Fleet and Equipment Purchases	1,200,000
	8840-OTH-115	IT - Software, Equipment & Infrastructure	230,000
	8840-REL105	Gas System Planning & Reliability	500,000
	8840-REL106	Gas System Control & Regulation	300,000
	8840-REL109	SCADA Capital Improvements	10,000
	8840-C18817	Install Solar Panels - EN Buildings	150,000
	8840-C18823	Pre-Code Stee Pipe Protection Program	100,000
	8840-C18824	Aldyl-A Replacement Program	50,000
5. Discretionary Total			**15,800,000**
Grand Total			**48,050,000**

Priority 1 = Safety - there are no safety priority projects in 2016

NLU-NHE 2016 Capital Budget

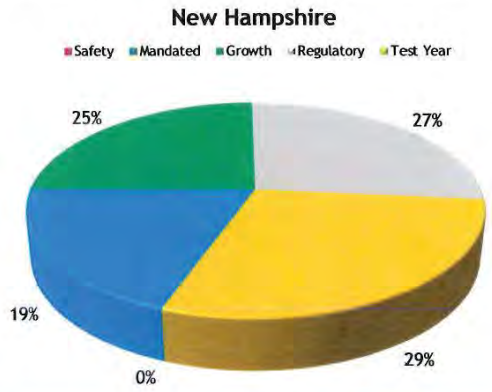
Priority	Project #	Project_Description	GSE 2016 Capital Budget
3. Growth	8830-CD0291	Sky View URD - Salem, NH	10,000
	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	1,050,000
	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	1,200,000
	8830-CRSRVNBC_0	Reserve for New Business Residential	50,000
	8830-CRSRVNBC_0	Reserve for New Business Commercial Unident specific & SC	100,000
3. Growth Total			**2,410,000**
2. Mandated	8830-C14646	IE-NN UG Structures and Equipment	5,000
	8830-C18750	Security Conversion GSE	25,000
	8830-C21595	01663 GS Storm Program Proj	50,000
	8830-C26263	NN D-Line Work Found by Insp.	50,000
	8830-C36433	Distribution Feeder Power Factor Correction	25,000
	8830-C36435	Lebanon Area Low Voltage Mitigation	50,000
	8830-CN4104	01659 Granite St Meter Purchases	250,000
	8830-CN4120	01660 Granite St Transformer Purchases	350,000
	8830-CNN002	01737 GSE-Dist-Subs Blanket	50,000
	8830-CNN004	GSE-Dist-Meter Blanket	20,000
	8830-CNN007	GSE-Dist-Water Heater Blanket	121,000
	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	10,000
	8830-CNN012	GSE-Dist-St Light Blanket	225,000
	8830-CNN013	GSE-Dist-Public Require Blanket	400,000
	8830-CNN014	Dist-Damage&Failure Blanket	800,000
	8830-CNN015	GSE-Dist-Reliability Blanket	400,000
	8830-CNN016	GSE-Dist-Load Relief Blanket	75,000
	8830-CNN017	GSE-Dist-Asset Replace Blanket	400,000
	8830-CNN020	Dist-Transf/Capac Install Blanket	10,000
	8830-CNN021	GSE-Dist-Telecomm Blanket	10,000
	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	110,000
	8830-CNN023	GSE Distributed Generation Blanket	75,000
2. Mandated Total			**3,511,000**
4. Regulatory Programs	8830-C18603	Bare Conductor Replacement Program	1,200,000
	8830-C20473	IE - NN Recloser Installations	250,000
	8830-C36423	Mt Support Sub- New LP Fdr Pos	3,700,000
	8830-C36424	Mt Support-New 16L3 Feeder	1,550,000
	8830-C36425	Mt Support-New 16L5 Feeder	100,000
4. Regulatory Programs Total			**6,800,000**
5. Discretionary	8830-C13968	PS&I Activity - New Hampshire	10,000
	8830-C18620	Charlestown 32 Dline	5,000
	8830-C18630	Charlestown DSub	15,000
	8830-C21093	IE-NN Dist Transformer upgrades	25,000
	8830-C22214	NN ERR/Pockets of Poor Perf	50,000
	8830-C26061	NH ARP Relay & related	5,000
	8830-C31402	IE-NN URD Cable Replacement	100,000
	8830-C33766	NEN-NH Electric Fence FY10	25,000
	8830-C36427	Feeder Getaway Cable Replacement	100,000
	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	600,000
	8830-C36431	Pelham-New 14L4 Fdr	350,000
	8830-C42901	Underperforming Feeder Program	50,000
	8830-C42851	Enhanced Bare Conductor Replacement	500,000
	8830-C42852	Pelham-New 14L5 Fdr	150,000
	8830-CNN006	GSE-Dist-Genl Equip Blanket	50,000
	8830-CNN025	IT Systems & Equipment Blanket	25,000
	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	100,000
	8830-CNN027	Transportation Fleet & Equip. Blanket	250,000
	8830-CRSRVARS_0	Reserve for Sub Asset Repl Specifics	25,000
	8830-CRSRVDF_01	Reserve for Damage/Failure Unidentified Specifics &	75,000
	8830-CRSRVLRL_0	Reserve for Load Relief Unidentified Specifics	25,000
	8830-CRSRVPR_01	Reserve for Public Requirements Unidentified Specifics	50,000
	8830-CRSRVRL_01	Reserve for Reliability Unidentified Specifics	100,000
5. Discretionary Total			**2,685,000**
Grand Total			**15,406,000**

Priority 1 = Safety - there are no safety priority projects in 2016

The annual capital expenditure budget presented to the parent board of directors each December simplifies the underlying details, presenting expenditures in "replenishment", "improvement" and "growth" categories. It measures the net increase in property, plant and equipment assets (rate base) that results. That budget shows the top five projects for LU-NHG and for LU-NHE. The next illustration depicts a page from the 2016 capital budget for New Hampshire, as presented to the parent board of directors on December 3, 2015.

New Hampshire

New Hampshire's capital expenditure budget is expected to be $43.3M million higher tha depreciation expense in 2016. The following is a table and chart summarizing New Hampshire's capital expenditures along with the net increase in PPE.



New Hampshire	2016
Replenishment	18,547
Improvement	29,545
Growth	15,710
Total Capital Expenditure	**63,802**
Depreciation	20,459
Net Increase in PPE	**43,343**

Granite State (Top 5 Projects)	2016
Mt Support Sub- New LP Fdr Pos	3,700
Mt Support-New 16L3 Feeder	1,550
Bare Conductor Replacement Program	1,200
GSE-Dist-New Bus-Comm Blanket	1,200
GSE-Dist-New Bus-Resid Blanket	1,050
Top 5 Projects	**8,700**
All Other	(8,700)
Total	

EnergyNorth (Top 5 Projects)	2015
Upgrade Hi Line - Concord to Tilton	12,000
Main Replacement LPP	9,000
Growth	4,750
Main Replacement City/State Construction	4,500
New Service Residential	3,500
Top 5 Projects	**33,750**
All Other	(1,492)
Total	**32,258**

f. O&M Budgeting

The New Hampshire finance department serves as "coordinator and consolidator" for the annual budget process. The group uses business planning templates to support this effort. The process

begins in August for the O&M budget. The senior manager of finance in New Hampshire issues a memo to department managers describing the budget process, and providing detailed instructions and schedules for budget reviews. The key input for department managers is employees added or reduced for the budget year.

The senior manager finance provides planning guidelines and assumptions. Each budgeting department uses the same input template for operating expenses. Each cost center has responsibility for its own budgets. The functional managers with budget responsibility develop operating expense budgets, using a bottom-up approach.

Human resource information and assumptions are provided by Oakville for use by the cost centers. The departments input salaries, office supplies, facilities costs, vehicles and other direct costs into their operating expense budgets. The operating expense budgeting process schedule includes time allowances for budget iterations. Each cost center builds a one-year budget only.

The Company first focuses on refining the first year of the five-year forecast. Each responsible budget area begins with a dollar target that management expects the budgets to approximate. The dollar amount of operating expenses approved in the last rate order drives that target. Management expects first budget iterations to approximate the target, absent specific new initiatives or explanations supporting exceptions.

The development of revenue for the budget is prepared under the direction of the Vice President of engineering and procurement. Oakville provides a "push-down" of the headquarters business services costs and corporate allocations to New Hampshire.

g. Budget Performance Management

Local management for New Hampshire uses a monthly financial reporting process to manage performance to and variances from the annual budget. The accounting books close monthly on about the seventh business day of each month. The senior manager of finance provides a "flash report" on about the fifth business day of the month. It provides a heads up on performance before the books close. The company prepares actual-to-budget-comparisons after the close of the accounting books (on the 8th or 9th business day), termed the President's Report.

Budget reporting to Oakville (and budget variance management) takes place in an "operations call" that occurs in the third week of each month. A PowerPoint presentation is prepared for the Oakville finance group. The call participants discuss it. The New Hampshire state president, vice president-finance, and senior manager finance present the financial results summarized in the PowerPoint presentation. The monthly presentation uses a consistent format that covers the same results and financial metrics for each month and for the year after the books close in January.

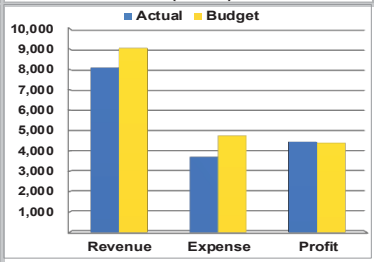
Financial analysis charts are prepared for New Hampshire as a whole and for electric and gas separately. The next illustration depicts the financial analysis format.

Financial Analysis – NH

Net Revenue - Nov 2015	Fav / (Unfav)
Budget	**$9,044**
Customer Count	(100)
Volume	(612)
Price	(45)
Keene	119
All Other	(323)
Actual	**$8,083**
Variance $ - Fav / (Unfav)	**(961)**
Variance % - Fav / (Unfav)	**(11%)**

Operating Profit - Nov 2015	Fav / (Unfav)
Budget	**$4,389**
Revenue variances	(961)
Operating Expense variance	1,053
All Other	(40)
Actual	**$4,440**
Variance $ - Fav / (Unfav)	**51**
Variance % - Fav / (Unfav)	**1%**

Operating Expense - Nov 201	Fav / (Unfav)
Budget	**$4,747**
Labor	256
Operating Expense	14
Bad Debt Expense	529
Administrative Expense	254
All Other	()
Actual	**$3,694**
Variance $ - Fav / (Unfav)	**1,053**
Variance % - Fav / (Unfav)	**22%**



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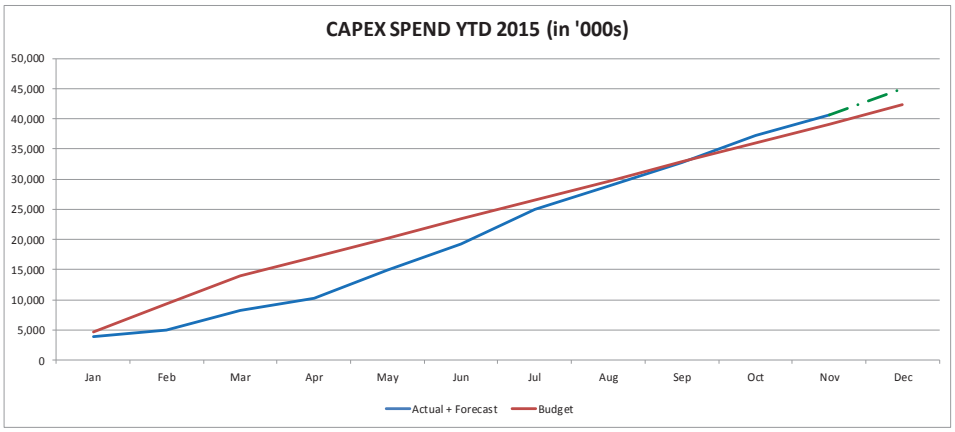
Liberty Utilities

Net revenue variances by customer class are also analyzed, as is a breakdown of the components of earnings before taxes (EBIT). The EBIT budget number is shown graphically, and variances in net revenue, operating expenses, business services, corporate services, depreciation and amortization and other income are shown, to arrive at the actual result for the month, quarter, or the year depending on the period being examined. A scorecard is next shown. It includes red and yellow issues (versus green for positive performance). Scorecards are tied to annual goals. Depictions show scorecard measurables whose results are "in jeopardy," and need attention. The December 2015 presentation included monthly, quarterly and year-to-date performance measurements. The big issues in this particular month were OSHA recordable injuries, vehicle accidents (MVAs), accurate and timely billing, customer satisfaction survey for electric, net income, bad debt expense, and the outreach program.

Capital spending for the year to date is showing on a single chart (illustrated below), showing total New Hampshire CAPEX performance. A chart detailing customer service level trends by month is shown next. Finally, the December 2015 report had three slides at the end related to customer expansion projects and sales on those projects.



The Vice President-finance notes that the presentation for the operating call is in the same general format for every month.

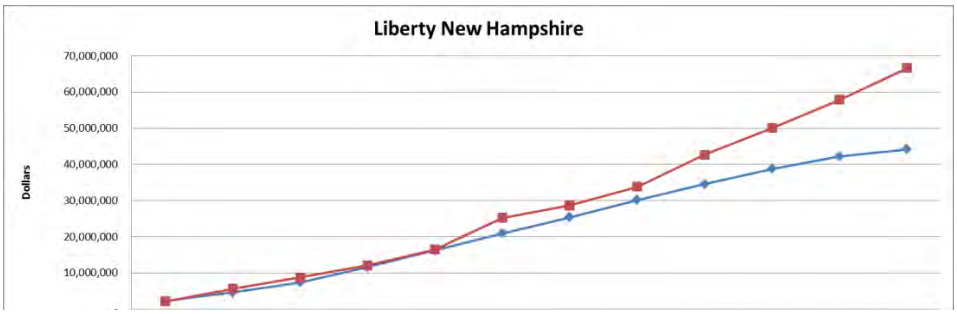
The manager of engineering has a "separate budget meeting" with the heads of electric and gas engineering, project managers, engineers, and New Hampshire finance managers. A monthly report on capital spending and variances is sent to project managers, who then enter the expected forward spend for each project for the quarter, and through the end of the year. Two project managers, one for gas and one for electric, report to the manager of engineering, and on a monthly basis provide updates for all projects. The project managers also provide updates for spending on the "blanket programs", which are routine categories that are budgeted on an annual basis. The project managers have capital planners on their teams who support capital reporting.

The project managers are responsible for project spending, performance and variances. The project managers are instructed to identify variances before they actually happen to plan mitigation. If capital spending above the project budget is expected, a re-authorization request for additional capital is prepared and sent to Oakville finance. At the end of the year, the manager of engineering prepares a report that explains the CAPEX variances and lessons learned. A memorandum on 2014 capital expenditures variances dated November 1, 2014 addresses these particular issues:

> *In accordance with the Liberty Utilities Project Expenditures Policy and Procedure, the local management team is responsible to close out the capital year spend through the Overage/Underage process. For all projects, over-budget variances exceeding 10% (Minimum $50,000) of the approved budget requires approval by the local management team (Local Director of Engineering and State President). Under budget variances will be reviewed in the project close out report and will be reviewed at the local level….*
>
> *The Liberty Utilities capital budget team has agreed to conduct the budget overage/underage reconciliation at the end of the fiscal year.*

The New Hampshire finance group prepares a year-end financial results recap in the form of a PowerPoint presentation. The topics covered in the presentation are an "Efficiency Scorecard" that

includes financial returns, an EBITDA analysis for New Hampshire, an operating cost analysis for New Hampshire, net revenue analyses for both electric and gas, a brief "Efficiency Analysis" and the New Hampshire total capital spending chart by month, as shown below. These presentations were prepared for 2014 and 2015 and were provided for review. The chart below purports to show capital spending for Liberty New Hampshire for 2014; capital expenditures exceeded the approved budget by about 22.5 million, or approximately a 50 percent overspend. Note that these results are not consistent with company reconciliations performed at a later date.



C. Conclusions

1. Liberty Utilities' strategic plans, as complemented by five-year forecasts, are well organized and thorough, presenting a clear vision, mission and strategies.

Liberty Utilities has a clearly stated vision, mission, investment thesis and values that are communicated through the strategic plan. The vision and mission set the tone and direction for planning and operating the company. Liberty Utilities prepared formal strategic plans in 2013 and 2014; each covered the immediately following five-year planning period. A strategic plan was not prepared in 2015, but a five-year forecast was prepared and utilized.

The strategic planning processes in 2013 and 2014 each began with a "SWOT analysis" prepared by the Liberty Utilities state presidents and the top 10 officers of Liberty Utilities. The SWOT analysis is intended to drive the focus of strategic planning for the next five years. The New Hampshire state president has input on the direction and focus of strategic planning on the front end as a result. The formal strategic plan is prepared by Oakville planners and executives, which is appropriate for high-level planning.

The New Hampshire utilities also have input to the strategic plan through the development of a five-year capital plan that is included in the five-year forecast. This input is the opportunity to place New Hampshire's future capital needs into the strategic planning process for consideration.

2. Strategic plans and five-year forecasts focus on acquisitions and organic growth initiatives to meet aggressive financial metric targets.

The Liberty Utilities five-year forecast includes specific targeted financial metrics around which the forecast is constructed. The scenarios developed for the forecast include at least one "Directional scenario" that will meet all of the financial goals for five years. For instance, the 2014 strategic plan and financial forecast included the following target financial metrics:

- Double EBITDA in five years
- Grow EBITDA in every year
- Grow EBITDA on existing assets in every year
- Maintain a triple-B credit rating.

The Directional scenario was constructed to meet all of these five-year financial objectives. In addition, the Directional scenario included the target financial metrics, plus an EBITDA interest coverage minimum, a total debt to capital maximum level and an FFO/Debt metric of 13 percent for the regulated utilities. The acquisition of Park Water in 2016 and investments in LNG in 2015 through 2017 were added to the Baseline. Hypothetical acquisitions were planned in 2018 and 2019. The result of the Directional forecast was to double EBITDA from 2015 to 2019, as was targeted in the process. The Directional scenario in this five-year plan is clearly built to show the type of growth projects and growth levels that would be required to meet the five-year financial objectives.

3. Strategic plans have strategies and initiatives for operations, human resources and customer service, but specific goals and target metrics are not evident. *(Recommendation 1)*

Operating strategies and initiatives had a clear and prominent place in the 2013 and 2014 strategic plans and related five-year forecasts. Strategies included human resources initiatives and operations initiatives related to customer service. However, we observed no target metrics for measurements for human resources, customer service, or operations and reliability set forth in the strategic plans or the five-year forecasts.

Specific and measurable metrics for these functional operations are needed in strategic planning to set specific goals and target levels that are "bought into" at the executive and Oakville levels, while also being understood by local employees. Target operational metrics will also allow the Oakville headquarters to monitor performance against operational metrics, which is required for effective operational control over the New Hampshire operations.

In contrast, the five-year forecasts include very specific financial metrics around which the forecasts are built. Such target metrics should also exist for important operations and service levels.

4. Capital expenditure envelopes allocated by the Oakville headquarters have not been restrictive for New Hampshire operations.

An important outcome of strategic planning and five-year forecasts is the allocation of capital at the holding company level, and its adequacy for New Hampshire utility operations. The process for determining the level of capital expenditures for New Hampshire operations that are included in the five-year forecast is shown in the kick off instructions, "Scope of Deliverables" prepared by Oakville finance:

> *Oakville to work with regions to establish envelope of CapEx that satisfies ROE% requirements… Oakville will have one-on-one discussions with regions early next week (March)*

As noted by this passage, Oakville finance and New Hampshire executives discuss capital expenditure levels for the five-year forecast. New Hampshire supplies a proposed five-year capital expenditure plan that local management believes should meet operational needs. Oakville finance seeks to ensure that long-term financial goals are met, which is a function of assumptions regarding capital expenditures and cost recovery thereon. The two parties work to determine an "envelope", or range of capital expenditures for each forecast year. This envelope represents a "soft cap" on capital expenditures based on financial metrics.

The total New Hampshire levels for capital expenditures included in the 2015 five-term forecast for the years 2016 through 2020 was $54 million for 2016, and between $40 million and $48 million in each the following four years. We believe that these levels represent sufficient allocations of capital expenditure dollars for New Hampshire operations, based on past capital budget levels.

We also note that the company has an Emergent Program Process to add capital projects or programs to the approved capital budget that "emerge" during the budget year. This process should provide additional flexibility for the New Hampshire operations to obtain the capital required to fund effective utility operations.

5. Strategic planning and the five-year plan are effectively linked to the budgeting processes.

The Liberty Utilities strategic plan and the five-year forecast are developed in an annual planning process that begins in March and ends in July with a presentation to the Algonquin Board of Directors. Both the strategic plan and five-year forecast include a five-year capital plan that is a key component in building the plan.

The board presentation provides a forum for executive and board of directors' questions and comments regarding the plans. Following the presentation and board comments and any adjustments required, the plans are "finalized" (but not approved by the board), and the Liberty Utilities budgeting processes begin. Using the first year of information in the five-year forecast as a template, budgets are developed from the bottom-up that refine the first year of information.

Budgets are the execution plan for the first year of the strategic plan, including approvals for one year of capital expenditures and operating expenses. The strategic plan, five-year forecast and the budget are closely linked by this process. The budget execution plan should show substantive progress in the first year of the strategic plan toward meeting its five-year goals and objectives.

6. Budgeting processes for operating expenses, revenue and earnings are generally well organized, timely and effective.

The New Hampshire budgeting process for operating expenses, revenue and earnings are effective and efficient in both their construction and results.

The first focus in the operating budget process is to review and refine the first year of the five-year forecast. Each responsible budget area begins with a dollar target that management expects the budgets to approximate. The dollar amount of operating expenses approved in the last rate order drives that target. Management expects first budget iterations to approximate the target, absent specific new initiatives or explanations supporting exceptions.

The management reporting process to Oakville and budget variance management takes place in an "operations call" that occurs in the third week of each month. A PowerPoint presentation is prepared for the Oakville finance group that is presented and discussed on the operations call. The monthly presentation is in a consistent format that covers the same results and financial metrics for each month and quarter.

The New Hampshire finance group also prepares a year-end financial results recap in the form of a PowerPoint presentation. The topics covered in the presentation are an "Efficiency Scorecard" that includes financial returns, an EBITDA analysis for New Hampshire, an operating cost analysis for New Hampshire, net revenue analyses for both electric and gas, a brief "Efficiency Analysis" and the New Hampshire total capital spending chart by month. The 2014 EBITDA for LU-NH was $43.8 million, or $2.9 million greater than the budget, a 7 percent favorable variance. Actual operating expenses were about $2.5 million over budgeted amounts, or a negative variance of about 4.5 percent.

In 2015, earnings before taxes were about $3.3 million, or about 14.8 percent below budget. The negative variance was caused primarily by depreciation and amortization expenses that were $5.4 million greater than budget, despite positive performance in net revenue and operating expenses of about $3.3 million.

7. The CapEx budgeting process does not provide required analysis, business cases and detailed cost estimate packages prior to budget presentation to and approval by the local management, Oakville senior management, or the parent board of directors. *(Recommendation 2)*

Liberty Utilities – New Hampshire has significant timing issues in providing capital expenditure analysis and business case packages for review and approval at executive levels. The CapEx budgeting process is one of the most crucial in effectively operating capital-intensive utility companies, making insufficiencies in this area a significant management issue.

The budgeting processes for the 2016 budget cycle specified that completed budgets, including the capital budget, were to be submitted to New Hampshire finance by September 3, 2015. The budgets were consolidated and submitted to the state president for first review by September 11th. Several budget iterations then occurred between department heads and the state president prior to his approval. The budget is then sent to the Oakville finance group. During October and November, the New Hampshire budget is discussed between the state president and Oakville, prior to approval by Oakville finance in November. A budget presentation is prepared for the parent board of directors, to be reviewed and approved in early December.

All analysis, business cases, capital expenditure applications and detailed cost estimates should be completed, packaged and presented to the New Hampshire state president for review and approval before the middle of September. When the capital expenditure packages are sent to Oakville, its management should also review the entire capital expenditure packages before approving the New Hampshire budget in November.

Our review of the capital budget packages for the budget years of 2014, 2015 and 2016 found that the packages were dated and approved by New Hampshire during the budget year -- not prior to budget review by the state president in September of the previous year. In fact, the capital packages were not approved until May 1, June 1 and March 31 of the budget year in 2014-2016, respectively. Thus many projects were well underway before they had been analyzed and approved by managers. Since this information was not prepared until several months later, the state president, Oakville finance and the parent board were approving capital budgets of 80 plus line items that appeared not to have been:

- Fully analyzed
- Subjected to consideration of alternatives
- Supported by business case and capital expenditure applications
- Subjected to detailed cost estimates.

The table below is a recap of the timing of the capital budget packages for the 2014, 2015 and 2016 capital budgets. The packages generally included an abbreviated 1-page business case and a 2-page Capital Project Expenditure Application.

	Date	Approved by Manager	Board Budget Approval Year	Projects Start	Projects End
2014 Projects	5/1/2014	5/1/2014	2014	1/1/2014	12/31/2014
2015 Projects	6/1/2015	6/1/2015	2015	1/1/2015	12/31/2015
2016 Projects	1/1/2016	3/31/2016	2016	1/1/2016	12/31/2016

8. The New Hampshire capital budget packages do not provide detailed business case analysis for the growth, discretionary and regulatory supported projects as specified in the applicable Capital Expenditure Policy. *(Recommendation 2)*

Liberty Utilities has a Capital Expenditures Planning and Management Policy and Procedure document (Version 2.1 dated September 21, 2015). However, the New Hampshire operations are not following the policy requirements, especially the requirement that business cases be fully prepared for certain types of expenditures.

Under Section 8.1 of the policy, specifications for the requirement of business case preparation are presented:

> ***8.1 Business Case***
> *The following types of projects require a business case to be approved:*
> - *Growth, Regulatory Supported and Discretionary projects, or portfolios, over $50,000*
> - *Unplanned projects over $50,000, outside of safety where an expenditure application should be used*

The policy provides a business case example that shows the type of categories and information and analysis to be provided. These business case categories are: recommendation, objective,

background, alternatives/options, financial assessment, risk assessment/qualitative evaluation, and implementation/action plan.

With regard to at least three of the categories, management has not prepared the types of analysis required for its business cases for each of the budget years 2014 to 2016. Management did not provide the types of analysis prescribed for growth, discretionary and regulatory supported projects regarding alternatives/options, financial assessment and qualitative evaluation. The capital expenditure policy for business cases is specific in the type of analysis expected. In particular, we did not find alternatives identified and analyzed, and net present value or internal rate of return analysis was not prepared (as required in the Policy) in the business cases that we reviewed.

9. Recent capital expense variances demonstrate a lack of effective control of capital expenditures. *(Recommendation 3)*

Combined, the electric and gas businesses in New Hampshire experienced capital budget over runs of over 70 percent in 2014. Not only was the total variance large, but the individual variances that comprised it were many and in some cases extremely large. The causes were multiple, and the effects hit both the gas and electric businesses in New Hampshire. We observed:

- Extremely large overruns on individual projects
- An overrun of close to 20 times the corporate IT charges budgeted to be assigned to New Hampshire
- A $10 million charge to New Hampshire for a "finance project" (similar to that described earlier) that had not been in the capital budget at all
- An increase of $12 million in New Hampshire capital costs for unbudgeted growth projects, carryover of work from 2013, and mischarged costs
- Over $10 million in under-runs due to project delays.

The number, size, and nature of the variances is extraordinary, and present a picture much more of opportunistic than well-planned capital spending. Our review evidenced widespread capital planning problems and capital budget execution. APUC's circumstances heighten the concern further in that utility operations must compete for capital with other demands imposed by a company with an unusually aggressive growth strategy, particularly one that involves acquisitions as a central element. Also discomforting is the repeated emphasis that planning documents show for investments that drive returns, as compared with less detail and emphasis on utility operating metrics.

Capital expenditure performance in 2014 did not give confidence that the details underlying capital plans (see the preceding conclusion) or attention in managing to those plans is effective.

The total New Hampshire capital budget variance dropped remarkably in 2015, but that drop should not mask what remains a striking number, size, and breadth of variances at the detailed level. The continuation of these variances confirms the concerns about details underlying capital plans (see the preceding conclusion) and whether or not the attention in managing to those plans is effective.

The variance for LU-NHG was low (about two percent). The LU-NHE variance remained high enough to be of concern (costs exceeded budget by 15.1 percent). The continuing large number

and magnitude of capital budget variances at the line item level, and the many and varied reasons for the variances continue to evidence a lack of effective capital planning and capital budget execution.

Major variances were recorded on almost every line of the electric and gas 2015 capital budgets. Gas budget "over-runs" totaled about $16.7 million, but were more than offset by about $18.3 million of "under-budgets". In other words, $35.0 million of variances were recognized, on a budget of only $32.3 million. The problem with these huge variances on individual projects and programs is that the capital budgets prepared for and approved by New Hampshire management, Oakville management and the parent board of directors simply are simply not being followed. Dollars are not spent on the capital categories represented in the approved budget.

10. **New Hampshire and Oakville management did not effectively monitor and control problems with capital budget timing or 2014 and 2015 capital expenditure performance.** *(Recommendation 4)*

Conclusion 7 above reports that important analysis, formal applications and project estimating work on capital budgets occurred well after senior management and Board of Directors approvals of the capital budget for each the 2014, 2015 and 2016 budget years. New Hampshire executive management and Oakville executive management approved each of these capital budgets without important analytical and estimating work having yet been performed or reviewed. The capital expenditure approvals were based on insufficient evaluations and assessments performed by senior management as a result. The capital budget processes violate the company's own capital expenditure policies as well as that of good utility business practice.

The monitoring and control of capital expenditures also shows little attention paid to this area as compared with greater focus on earnings, revenue and operating expenses. New Hampshire's monthly reports to Oakville include a single chart measuring capital expenditure spend to budget in total, and does not include any analysis. Year-end reports by the New Hampshire utilities to Oakville include analysis on EBITDA, operating costs, net revenue, funds from operations and organic growth. Again, the one-page capital expenditure chart with no analysis is presented.

Also included in the 2014 year-end presentation was an "Efficiency Scorecard" that reports Capital Budget Efficiency scores are "100%" for actual expenditures with a target of 100%. This scorecard misleadingly indicates excellent performance on the capital budget. In the same document, however, capital expenditure actuals are shown at $66.6 million and the budget at $44.1 million. We also note that the actual capital spend was inaccurate, as capital expenditures were later reported as $77.3 million for 2014. The lack of accurate information in the year-end reports also does not indicate effective monitoring or control of the capital budget.

11. **New Hampshire executive management and Oakville executive management did not take action to mitigate problems with capital budget process timing and reconciliations of 2014 capital expenditure performance.** *(Recommendation 4)*

Senior management at the New Hampshire and Oakville levels has apparently not taken effective action to change the timing of the capital expenditure processes noted in previous conclusions. The capital analysis packages for the 2016 budget were prepared well after senior management and Board approvals of the capital budget, as was also the case in 2015 and in 2014.

The New Hampshire engineering department prepared a variance reconciliation and explanation on a line-by-line basis for the 2014 capital budget. This reconciliation and analysis was reportedly prepared in July 2015. The 2015 capital variance analysis was prepared in early May 2016. We believe that such an important management tool for the capital expenditure budget should be prepared as soon as possible after the books close for the year in January. The lack of timely analysis causes Liberty to conclude that appropriate management action to fix problems with the capital expenditure budget have not yet been implemented.

New top New Hampshire leadership was not present during 2014. We understand leadership's view as not being aware of any 2014 capital budget problems and as focusing on actual levels of capital spend as compared to budget late in 2015, focusing on conforming to the total dollar budget. Under the circumstances, a more granular view appears necessary to bringing meaning to capital planning for New Hampshire.

D. Recommendations

1. **Incorporate into the Liberty Utilities' strategic plans and five-year forecasts specific operational metrics as objectives for the planning process.** *(Conclusion 3)*

Liberty Utilities' five-year forecasts are driven by targeted financial metrics that are clearly defined. Liberty believes that operational metrics should be included in the five-year forecast that also drive the planning process, and allow increased monitoring and management of operational issues by Liberty Utilities, Oakville and the holding company.

2. **Redesign and rigorously apply the capital budgeting process so as to ensure the provision of full project business cases and program capital expenditure applications by September for the following budget year.** *(Conclusions 7 and 8)*

Business cases for growth, discretionary and regulatory support should also be performed according to the company's capital expenditure policy, which includes NPV analysis for these projects. The budget process should result in capital packages that are finalized and approved by (sequentially) the state president, Oakville finance and by the parent board of directors in December.

3. **Manage the capital budgets to annual variance tolerances of plus or minus 5 percent for total expenditures and plus or minus 20 percent for individual projects and line items.** *(Conclusions 9)*

Liberty Utilities New Hampshire should establish and use variance tolerances for capital expenditure budget performance that are specific and provide measurements for performance levels. For instance, "good performance" tolerances should be 5 percent or less, moderate be 5 to 10 percent, and unacceptable for 10 percent or more of the total budget. Tolerances should also be established for individual projects and line items, to emphasize and ensure that capital budget management produces the spending on the priorities and specific needs that are addressed in the Approved Capital Budget.

4. **Change monthly and year-end management reporting processes to include monitoring and detailed analysis of capital expenditure spending and variances.** *(Conclusions 10 and 11)*

Monthly management reports and meetings at the New Hampshire level should start to include capital budget reporting, variance analysis and variance mitigation on a line-item basis. Management of the capital budget must become a greater focus for the state president and vice president – finance.

5. **Replace the monthly "operating call" presentations and year-end management reporting processes with Oakville with a more structured, documented monitoring and detailed analysis of capital expenditure spending and variances.** *(Conclusions 9 through 11))*

Oakville should begin to monitor and manage line item performance of the capital budget on monthly, quarterly and annual bases.

Liberty Utilities℠
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Liberty Way Policy & Procedures

Capital Expenditures
Planning and Management

October 23, 2018
V[3.0]

Version History

Version	Date	Author	Comments
1.0	December 31, 2013	G. Tremblay	Initial Publication
2.0	March 16, 2015	F. Chen Naden	Material updates to policies, procedures, templates and forms used in the planning and management of Capital Expenditures.
2.1	September 21, 2015	F. Chen Naden	Increased threshold from $25,000 to $50,000
3.0	October 23, 2018	J. Peellegoda; R, Caputo	Update to overall policy

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1.0 Executive Summary

Liberty Utilities Co and its subsidiaries (collectively "LU") incur capital expenditures for a variety of projects each year depending on growth trajectories, maturation of assets, statutory requirements, and extraordinary occurrences. Both planned and unplanned capital expenditures designed to meet business needs are to be subject to the policies and procedures in this document.

Five categories will be utilized to organize and prioritize Capital Expenditure requests. The categories are as follows in descending priority:

- Safety
- Mandated
- Growth
- Regulatory Supported
- Discretionary

For **Safety** and **Mandated** initiatives, a Capital Project Expenditure Form ("CPE") Form (Appendix A) must be completed and approved regardless of the project size in order to commence with project activities.

For **Growth**, **Regulatory Supported,** and **Discretionary** initiatives greater than $100,000, a completed Business Case (Appendix B) and CPE Form (excluding the CPE-Financial Summary section) is required for approval to commence with project activities, while projects with estimated costs less than $100,000 will require a CPE Form completed in order to commence with project activities.

For cases where there may be a blanket of projects combining Safety & Mandated with Growth, Regulatory Supported, and Discretionary the process followed for project approval shall be as outlined in section 5.3.

This document also provides direction as to the level of autonomy regional and functional leadership can exercise as well as procedures to address changes, material variances, ongoing reporting, and expenditure closeout.

2.0 Objectives

To define the processes related to approving, monitoring, and reporting capital expenditures to ensure:

- Appropriate documentation is
  - Prepared to reflect proper necessity, scope, cost, and schedule;
  - Documentation is provided as part of the approval process; and
  - Retained in historical records in accordance with regulatory requirements and needs.
- Appropriate authorization is obtained before the start of all projects.
- Consistent evaluation of capital projects across the enterprise.
- Projects are completed within planned time frames, to approved cost allocations and with full scope delivery.
- Material changes to scope, timing, and costs are authorized appropriately by the regional or corporate leadership prior to their occurrence.

- Effective and efficient deployment of capital resources across the enterprise are managed by regional leadership such that reallocation of capital according to evolving requirements, and priorities change within the region can be executed.
- Financial gains and ancillary benefits used to justify initiatives are achieved and impacts are reflected in subsequent monetary budgeting activities.

3.0 Definitions

Capital projects are projects which are net new to the company or spend which results in the furtherance to the life of an asset. Capital projects at LU are broken into five categories used to assess proposed projects. Respective definitions are provided below. These categories are to be used in both the development of regional capital projects and during the monitoring phase once projects are approved.

3.1 Blanket Projects

Blanket Projects are various smaller capital initiatives that are grouped together to constitute a total spend for projects with similar scope.

3.2 Capital Project

A capital project, both planned and unplanned, are designed to achieve stated objectives where one of the outcomes is materialization of, or improvement to, assets that can be listed on the company's Statement of Financial Position.

3.3 Discretionary

All other capital expenditure projects that do not fit within the four prior grouping will be grouped under the "Discretionary" category. The merits of each project will be assessed individually.

The following definitions are commonly used terms in this document. To prevent misunderstandings, or misinterpretations, explicit definition is provided below.

3.4 Functional Lead

Functional Leads provide corporate strategy, policy and procedural definition for their respective area of knowledge. They are accountable for defining and maintaining the framework under which regional businesses operate.

3.5 Growth

Expenditures categorized as "Growth" are those used to expand the physical plant. For example projects such as extending distribution mains or services, installation of new feeders, and expansion of substations. For capital expenditures where a gas, electric, or water system Line Extension Policy exists and is supported through approved regulations, the management and reporting of individual transactions is exempt from this policy. Rather, activities will be aggregating into a portfolio and managed as a grouped entity.

3.6 Growth Portfolio

To avoid the burdensome chore of administering and reporting on individual customer connections or line extension as independent projects, Growth projects are to be pooled into a group named "Growth Portfolio".

3.7 IT Capital Portfolio

For any LU software application in any work process or functional group the procedure would follow the PMO -1.0 – Work-In-Take Process.

3.8 Mandated (by regulations or laws)

Expenditures categorized as "Mandated" are those used to meet statutory or regulatory compliance. To qualify for inclusion in this category, proposed initiatives must provide a copy of any applicable legislation, statute or regulation.

3.9 Project Champion

On behalf of the Project Sponsor, the Project Champion is accountable for completing project documentation and facilitating approvals. In some scenarios, the project champion may be the Project Manager; however it is acknowledged that many permutations exist where the two roles are separate. In the absence of a Project Manager, the Project Champion is responsible for ensuring appropriate job codes are established in Oakville and the regional utilities.

3.10 Project Completion

The Project Completion is dictated by the handover of the final product to the operations group and the closing of all the contracts and work order associated to the project spend

3.11 Project Manager

The Project Manager is the individual tasked to drive the project on behalf of the project sponsor and achieve the stated objectives. Where a Project Manager has been assigned, they are responsible for adhering to the required documentation (i.e. Business Case and/or CPE), in additional to obtaining relevant FWO codes via the regional LU accounting teams. Project Managers, in the absence of explicit direction, will always abide by Project Management Body of Knowledge principles.

3.12 Project Sponsor

The Project Sponsor is the individual with demonstrable interest in the outcome of a project who is ultimately responsible for securing financial and workforce resources to achieve stated objectives.

3.13 Regional President

Regional Presidents, also referred to as the Regional Lead, oversee their respective utilities and are accountable for achieving financial and operating metrics for their respective businesses. Regional Presidents have authority over workforce and capital resources granted to them provided that utilization is consistent with established corporate policies.

3.14 Regulatory Supported

Expenditures categorized as "Regulatory Supported" are those used to implement projects where special regulatory mechanisms have been established to accelerate the financial returns of specific initiatives.

3.14 Safety

Expenditures categorized as "Safety" are those used to reduce workplace hazards, accidents and exposure to harmful situations and substances. It is noted that expenditures addressing imminent dangers would be completed when identified.

4.0 Capital Planning vs Capital Budget Process

The journey to define capital budgets is often an iterative process characterized by the need for timely and accurate information in order to make informed decisions. The act of

developing a budget is outside the scope of this document. For illustration purposes, Appendix G depicts a simplified budgeting process typically carried out annually between LU and the ultimate parent company, Algonquin Power and Utilities ("APUC").

In Summary, the Corporate Long Term Model is the driver for setting the capital budget for a succeeding year. At the time of forming a succeeding year's capital budget, a preliminary Business Case and/or CPE Form (using the templates provided in Appendix A & B) may be submitted for each project prior to the conclusion of the Corporate Long Term Model.

Once the Corporate Long Term Model and related capital budget is set by the APUC Board, Regional Liberty leadership are responsible throughout the successive year for planning the projects that fall within that year's set capital budget, inclusive of review and approval of CPE Forms and Business Cases not already submitted as part of the capital budget formation process (See Appendix G).

The blue boxes represent tasks that are usually completed within LU exclusively while green boxes depict activities with varying levels of APUC, or Liberty Power Co. ("LPCo"), participation. The contents of this document define requirements and practices related to the act of executing, or expending, the capital budgets. As such, red areas are focal points for this document, while blue areas are spheres of influence.

In preparation for, and in response to, various Board of Director functions, activities on the left side of the cycle shown in Appendix G would be completed in the first half of the year in an idealized scenario; whereas the right side of the process would be completed in the second half.

4.1 Assumptions

- As an input to the procedures outlined in this document, it is assumed all LU capital budgets are developed and approved outside of the activities governed by this document. This document details how expenditures are planned and monitored but does provide direction as to how budgets are to be derived in conjunction with APUC or LPCo.
- Capital projects submitted as part of the annual budget process are approved as part of the larger capital expenditure envelope of spend for any given year. Prior to actual spend on a specific project, the respective LU region will have to follow procedures noted under section 5 of this document.
- This Policy assumes that Regional and APUC Boards have authorize the envelope of spend for the succeeding years Capital Program.
- This Policy assumes that the regional accounting teams have utilized US Generally Accepted Accounting Principles (US GAAP) is assessing capitalization of spend on the respective capital projects For a further discussion on this process please see the Liberty Capitalization Procedure.(http://community.libertyutilities.com/FinanceAndAdministration/Guidelines%20and%20Procedures/Processes/Liberty%20Utilities%20Capitalization%20Procedure%20-V1.pdf)
- As an input to the procedures in this document, budgets assigned to regions or functional groups are the responsibility of those parties. As such minor variances to approved projects or portfolios are to be handled within given budgets.
- The Integrated Technology (IT) Project Management Office's (PMO) Work In Take (WIT) process is outlined within the PMO -1.0 – Work In Take Process and should be followed in accordance to the rules set forth in that document as is beyond the scope of this procedure. For assistance on this process please contact the LABS IT Group.

- Regulatory approved line extension policies outlining specific eligibility criteria and rates of return exist outside of content represented in this document. Expenditures exercised under granted customer connection budgets are exempt from this policy.
- All LPCo Business Development projects which follow the stage gating process, are excluded from this document and should be governed under the APMM (Algonquin Project Management Methodology) policy.

5.0 Applications for Capital Expenditure Approval

All project submissions will have a completed financial assessment pursuant to the following thresholds:

- Safety and Mandated projects will require a completed CPE Form (Appendix A).
- Growth, Regulatory Supported, and Discretionary projects with a capital cost below $100,000 will require a completed CPE Form
- Growth, Regulatory Supported, and Discretionary projects with a capital cost greater than $100,000 will require a completed Business Case (Appendix B) as well as a CPE form. Note: the Financial Summary section of the CPE form will not be a requirement as this information is captured within the accompanied business case
- In the event that there is an unexpected, or emergency service disruption which requires immediate capital spend without sufficient time to follow the protocols noted in this policy, the capital spend can be spent on an emergency basis, however, within five (5) business days after the emergency event occurring a CPE form must be completed and submitted for approval pursuant to section 5.2.
- All Blanket Projects combining Safety & Mandated with Growth, Regulatory Supported, and Discretionary shall follow section 5.3.
- All Unplanned Projects will follow those rules outlined in section 5.4 below.
- In summary, the below table outlines the required documentation that will be discussed in sections 5.2 to 5.4:

Table 1: Capital Expenditure Documentation by Category

Category	Amount	CPE	Business Case	Project Close Out Report	Over Expenditure Application
Safety & Mandated	**All amounts**	**Required**	**N/A**	**Required**	**When necessary**
Growth, Regulatory Supported, Discretionary	**<$100,000**	**Required**	**N/A**	**Required**	**When necessary**
Growth, Regulatory Supported, Discretionary	**>100,000**	**Required (Cost Sections not required)**	**Required**	**Required**	**When necessary**

Instructions for filling out the CPE Forms and Business Cases along with best practices for project estimation and key project metrics can be found in section 6.1 and 6.2 respectively.

For multiyear projects, budgets are defined annually. Every effort will be made to support the capital resources required for multiyear projects.

5.1 Communications of Approvals and Approval Limits

The approval limits for the creation of work orders within the LU financial systems are outlined in Table 2.

Table 2: Work Order Approval Limits

Location	Role	Work Order Value
Corporate	Exec Team Member (CEO, CFO, COO, Vice Chair)	Over 5,000,000
Corporate	Senior VP Operations	Up to $5,000,000
Regional	Regional President	Up to $3,000,000
Regional	State President / Senior VP / VP	Up to $500,000
Regional	Senior Director/Director	Up to $250,000
State	Senior Manager	Up to $50,000
State	Manager / Staff (requisitioner/buyer)	Up to $25,000

Approvals for purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

5.2 Planned and Budgeted Safety and Mandated Projects

Expenditures categorized as Safety or Mandated in the approved budget are authorized to commence provided that each project has a completed and approved CPE Form. Project details must be entered into the Clarity financial system. Each project should be entered as follows:

- Blanket/Program Project work orders will be established annually to capture work that is part of the normal business cycle and utilizes standard construction materials, methods, and resources.
- The CPE Form will be utilized to summarize the scope, cost, and schedule for blanket projects. The form shall be updated annually as part of the Approval process.
- Specific Projects will be established and budgeted to reflect work of a unique, one-time project nature. A CPE Form will be required for such projects prior to commencement of construction.

Once a project has started, material changes to the timing or variances relative to initial cost will be captured and reported pursuant to section 7 of this policy. A material change to the timing of a project is defined as the movement of an in service date from the scheduled quarter and in to a new one.

5.3 Planned and Budgeted Growth, Regulatory Supported/Discretionary Projects

Projects included in the budget as Growth, Regulatory Supported or Discretionary groups and projected to have a cost of less than $100,000 will require a completed CPE Form and follow a similar approval process to that of Safety and Mandated projects.

Projects included in the budget as Growth, Regulatory Supported or Discretionary groups and projected to have a cost of greater than $100,000 will require a more robust review of the project to assess its scope, schedule and benefits.

For projects over $100,000, a business case must be completed along with a CPE Form as outlined in section 5.0 above. A blanket Business Case can be used for projects where many smaller transactions collate in to one initiative. Similarly, a business case can be used for a portfolio of activities.

The Project Manager (or Champion) is responsible for the preparation of the business case documenting all aspects of the project including cash flow, Internal Rate of Return (IRR) calculation and schedule. After the business case is prepared, approvals are obtained pursuant to section 5.1 of this policy.

All projects in these categories will be assessed based on the following criteria in descending importance

- IRR
- Operational risk
- Business objectives

5.4 Unplanned Projects

Projects that are deemed unplanned will be those projects that were not allotted for in the annual capital planning process or approved within the final annual budget book document. The unplanned projects will be reviewed and approved pursuant to the same manner as noted in sections 5.1 to 5.3 of this document.

5.5 Variances to Budget or Schedule

Any project variances must be approved pursuant to approval limits noted in section 5.1 of this document.

Variances are defined as

- The overall out of scope project costs that draw the full approved estimated project contingency and overrun the respective cost category items outlined in the business case or CPE form; or
- Expected completion date extends beyond originally defined fiscal year impacting capital budgets or stated business case objectives, or
- Scope of deliverables is materially different from what was chartered and approved in the business case.

For multiyear projects, monetary variances are to be tracked both an annual and total project basis. Reporting is carried out pursuant to section 7.2 of this policy.
Material changes in schedule are defined as any delay resulting in a completion date outside of the original scheduled operating quarter. Regional leadership is responsible to manage delays and changes in cash flow to ensure financial metrics are sustained for their respective businesses. The Project Manager is accountable to communicate expected variances to regional leadership when identified, ideally before the variance has occurred. All schedule and cost variances are to be inputted into clarity to accurately reflect any scope growth or project delays.

No expenditure shall be made to cause a project to be over-budget without formal approval unless the delay results in adversely affecting the project or the operation of the company. In case of an emergency the Regional President should take appropriate action to preserve life and public safety.

6.0 Capital Expenditure Documentation

Samples of templates are provided in the appendices. Standalone versions of the documents can be separately obtained on the Community SharePoint.

6.1 Business Case

As noted in Table 1 of this document, both planned and unplanned projects classed as a Growth, Regulatory Supported or Discretionary projects and having a value greater than $100,000 will require a completed business case.

It is the responsibility of the Project Manager, or Champion, to prepare the business case, with assistance from appropriate stakeholders (See Appendix B). The key sections found in the Business Case form and the general guidelines required to successfully complete this stage of the project planning process are outlined as follows:

- **Project ID#:** This represents the unique project code that defines the project during the budget cycle
- **Project Scope Statement:** This may include but is not limited to deliverables associated to the project, the acceptance criteria, what will not be included in the project, and any assumptions or constraints
- **Background:** This section shall:
    - Describe the current operational asset and risk of not carrying out the respective capital project.
    - Describe any related project previously approved for this project and any funds previously spent that are related to this proposal.
    - Describe the decision criteria used in evaluating the alternatives. i.e. Work process improvement, system improvement, etc.
- **Recommendation/Objective:** This section should look to answer why the Project Scope Statement is looking to be resolved along with the recommended actions or purpose the investment serves for the business (i.e. the asset has reached the end of its useful life, it provides the opportunity to increase site profitability, improves safety, etc.).
- **Alternatives/Options:** Describe reasonably viable alternatives and associated analysis (i.e. pro/con, what if, scenario, etc.), where applicable.
- **Financial Assessment/Cost Estimates:** This section should outline a summary of the project cash flows as broken down in the Business Case template. In addition, the Unlevered Rate of Return (IRR) and basis of estimate will be required in order to address the reasonability of the estimate. Examples of estimating techniques include but are not limited to bidding the scope of work, internal top-down estimate based on historical data points and expert judgement, and parametric estimating techniques. The risk profile of the estimating technique utilized can be summarized in the AACE Estimate Class table below.
- In summary, as the maturity level of the project increases the accuracy of the estimate improves, meaning there is less risk in the variability of the scope. The below Table

may be used as a guideline and or reference for projects greater than $10M in value in estimating project contingencies:

Table 3: AACE Estimation Class (*Policy 18R-97 P. 3)*

Estimate Class (Indicate AACE class; estimate should achieve a Class 3 when possible)				
Estimate Class	**Maturity Level** (% of complete definition)	**End Usage** (typical purpose of estimate)	**Methodology** (typical estimating method)	**Expected Accuracy Range** (high/low)
Class 5	0% to 2%	Concept screening	Capacity factored, parametric models, judgement	L: -20% to -50% H: +30% to +100%
Class 4	1% to 15%	Study or feasibility	Equipment factored of parametric models	L: -15% to -30% H: +20% to +50%
Class 3	10% to 40%	Budget authorization or control	Semi-detailed unit costs with assembly level line items	L: -10% to -20% H: +10% to +30%
Class 2	30% to 75%	Control or bid/tender	Detailed unit cost with forced detailed take-off	L: -5% to -15% H: +5% to +20%
Class 1	65% to 100%	Check estimate or bid/tender	Detailed unit cost with detailed take-off	L: -3% to -10% H: +3% to +15%

Note. Reprinted from "Cost Estimate Classification System - As Applied in Engineering, Procurement, and Construction for the Process Industries", by Larry R Dysert AACE International Practice No 18R-97. Retrieved from Rev March 1, 2016.

- **Schedule:** When available a high level logic driven schedule should be produced (via a project planning software tool where applicable) in order to address the key milestone dates
- **Risk Assessment:** Describe the inherent risk associated with not carrying out this project, including impact on the utility customer.

In summary, the Project Managers and Champions are required to exercise professional judgment in the preparation of businesses cases. Information presented and the effort invested in a business case should be tempered against the magnitude of the request. In all cases the document should always seek to provide full and accurate details to support sound decision making.

6.2 Capital Project Expenditure Form

A CPE form is required to be completed in full for all projects under $100,000 as this document triggers the creation of the job within the accounting software tool.

If a project has a value greater than $100,000 a business case is required to be submitted in conjunction with the CPE. In these instances, the Financial Summary section of the CPE is skipped as these data items will be covered in the business case.

6.3 Change Orders

Should an approved project require a spend change outside of the original scope of work, a change order form (Appendix D) will need to be completed and approved on a two tier system:

- Each change order will require approval subject to the approval limits pursuant to the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group; and

- If the cumulative amount of change orders plus the original approved project cost now exceed the approval limit of the initial approver, an approver from the next approval threshold will be required.
    - *For instance, for a $400,000 dollar project the payment approval listing would require an initial approval from Senior Director or Director. If subsequent to the initial approval the cumulative change orders total $110,000, that would bring the total project cost to $510,000 and now also require an approval from the Regional President (LU).*

It is important to note, that in certain circumstances, the Local Commissions requirements will dictate the threshold for the required submission of the Change Order Form, however, it is under the discretion of the project team to manage the change for the project pursuant to the change order form outlined in this document.

6.4 Project Closeout Report

As a vital aspect of any project, closeout is the physical turnover of deliverables from the project team to the operational group. Every project must complete this step irrespective of project size. A template is provided in Appendix E.

All capital projects require a formal close-out to be conducted; multiyear projects do not require annual close out reports. The report will be prepared by the Project Manager in consultation with Functional Leads or regional Subject Matter Experts. Closeouts must be signed off by the Project Sponsor and are due within 90 days of the project completion date.

7.0 Reporting

The reporting on capital projects is carried through three forms:

- Monthly Operations Review
- Monthly Capital Project Reporting
- Monthly Cash Spend Reporting

7.1 The Monthly Operations Review

On a monthly basis, the Financial Planning & Analysis (FP&A) schedule a meeting to review both regional operating performance and Capital Expenditure variances by region.

7.1.1 Stakeholders Attending the Meeting

- Vice President, Senior Manager, Manager, and the Senior Analyst from FP&A Oakville
- Senior CAPEX Project Analyst, and Director of Capital Planning
- Senior Vice President of Operations
- Regional Presidents (Optional)
- Regional Finance heads

7.1.2 Standing Agenda

The following is the core agenda for each meeting by Regional Presidents and Finance Heads:

1.0 Discussion on Major Regional Based Initiatives
2.0 Discussion on Health and Safety Results (YTD)
    2.1 Recordable Incident Rate (RIR)
    2.2 Lost Time Incident Rate (LTIR)
    2.3 Motor Vehicle Accident Rate (MVAR)

3.0 Financial Performance
- 3.1 Review of Income Statements variances
- 3.2 Distribution Business Group Profit Bridge
- 3.3 Overall Profit by Line of Business and State
- 3.4 Capex variance discussions on overall regional variances

7.2 Monthly Capital Project Reporting

The definition of a major capital project are those projects that have an accrual accounting annual spend of greater than $1M. On a monthly basis a meeting will be held by each regional engineering teams to review project status. Project status will be noted in the Monthly Capital Project Reporting template (see Appendix C). The report and resultant meeting will address a brief discussion on risk, cost, and schedule. Key aspects of the report will cover: Subsequent to the meeting, the engineering teams shall share the monthly report to the regional accounting teams for inclusion in the monthly management report at the regional accounting team's discretion.

- Estimate at Completion (EAC)
  - EAC represents the latest contract values, approved or unapproved changed orders, and any potential changes
- Budget: Includes the annual board approved budget as outlined per the budget book
- Actual Cost (AC) including:
  - Year to Date (YTD); and
  - Project to Date (PTD) accrual accounting values
- Color coded matrix outlining status of risk, schedule; and cost.
  - Green - no issues
  - Yellow - potential issues
  - Red - major issues

7.3 Monthly Cash Spend Reporting

On a monthly basis after the Monthly Operations meeting, the capital planning group will prepare a Clarity based report outlining the new accruals forming the beginning and ending accrual by month for the current year. The regional finance heads will be responsible for populating this report with actual cash spend to date along with a project based estimate to complete highlighting the monthly major project cash payment impacts caused in the respective monthly update.

APPENDIX A: Capital Project Expenditure Form

Project Name:			
Financial Work Order (FWO):		**Project ID #:**	
Requesting Region or Group:		**Date of Request (MM/DD/YY):**	Click to select date
Project Sponsor:		**Project Start Date:**	
Project Lead:		**Project End Date:**	
Prepared by:		**Requested Capital ($)**	
Planned or Unplanned Projects:	☐ Planned ☐Unplanned		
Project Type: (Click appropriate boxes)	☐ Safety ☐ Mandated ☐ Growth ☐ Regulatory Supported ☐ Discretionary		

Details of Request

Project description

`

Is this project growth or customer connection related? If "yes", list the specific locations and how expenditure aligns with customer expansion objectives.

Please describe any permitting requirements, environmental impacts, or resulting performance obligations that may or may not result from this expenditure?

Will there be assets, greater than $5,000, currently in service removed as a result of this expenditure?
GUIDANCE: If yes, please detail the specific assets that will be removed: 1. *Original Cost of Plant to be removed (if known):* 2. *What is the replacement cost of the plant being removed (if original cost not known)?* 3. *Original Work Order of Plant to be removed (if known):* 4. *Is the Plant being removed reusable?* 5. *What is the year of original installation of the plant being removed*

What alternatives were evaluated and why were they rejected?

What are the risks and consequences of not approving this expenditure?

Please describe how Health, Safety and Security concerns and impacts as a result of this expenditure been addressed.

Are there other pertinent details that may affect the decision making process?

Complete the Financial Summary table only if:

- **Project is less than $100,000**

Financial Summary

Next Anticipated Test Year		**Was this Capital Project included in the current year's Board Approved Budget?**	☐ Yes ☐ No
Regulatory Lag (Click appropriate box)	☐ Less than 6 months ☐6 – 12 months ☐1 – 3 years ☐Greater than three years		
Which regulatory constructs will be used for recovering this capital spend?			
Please Specify Basis of Estimate For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:	☐Fixed or Firm Price ☐Estimate – Internal ☐Estimate – External ☐Other (specify details) Click here to enter text.		
Category	**Current Year**	**Future Years**	Authorized Amount (to be filled in by Corporate)
Cost of Design & Engineering ($)			
Cost of Materials ($)			
Cost of Construction ($)			
External Costs ($)			
Internal Costs ($)			
Other ($)			
AFUDC ($)			
Total Project Costs ($)			

Approvals and Signatures

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000			Click here to enter a date.
Senior Manager: :	Up to $50,000			Click here to enter a date.
Senior Director/Director:	Up to $250,000			Click here to enter a date.
State President / Senior VP / VP:	Up to $500,000			Click here to enter a date.
Regional President:	Up to $3,000,000			Click here to enter a date.
Corporate - Sr VP Operations:	Up to $5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			Click here to enter a date.

APPENDIX B: Business Case Template

Project Overview			
Project Name:		**Date Prepared:**	Click here to enter a date.
Project ID#:	Click here to enter text.	**Cost Estimate:**	
Project Sponsor:	Click here to enter text.	**Project Start Date:**	Click here to enter a date.
Project Lead:	Click here to enter text.	**Project End Date:**	Click here to enter a date.
Prepared By:	Click here to enter text.	**Planned or Unplanned Projects:**	☐ Planned ☐Unplanned
Project Type (click appropriate boxes)**:**	☐ Safety ☐ Mandated ☐ Growth ☐ Regulatory Supported ☐ Discretionary		
Project Scope Statement (Insert the scope of work, major deliverables, assumptions, and constraints)			
Background (Insert description of current operational arrangement, and brief history of project & asset)			
Recommendation/Objective (Insert the unique problem this project is looking to resolve)			
Alternatives/Options (Describe all reasonably viable alternatives. Discuss the viability of each and provide reasons if rejected)			
Financial Assessment/Cost Estimates (Double click embedded excel file to update; include contingency allowance in excel file)			

Next Anticipated Test Year	Click to select a date	**Was this Capital Project included in the current year's Board Approved Budget?**	☐ Yes ☐ No

Regulatory Lag (Click appropriate box) ☐Less than 6 Months ☐6-12 Months ☐1 to 3 years ☐Greater than 3 years

Category	Total Already Approved	2018	2019	Beyond 2019	Total
Internal Labour (including labour and travel)	$ -	$ -	$ -	$ -	$ -
Materials (including consumables)	$ -	$ -	$ -	$ -	$ -
Equipment (rental equipment)	$ -	$ -	$ -	$ -	$ -
Contactor/Subcontractor (including consultants)	$ -	$ -	$ -	$ -	$ -
AFUDC ($)					

Unlevered Internal Rate of Return: Click here to enter text.

Basis of Estimate: *Provide brief explanation on basis of estimate, activities completed to determine costs*

For materials, equipment, and construction requiring Engineering drawings please specify the percent complete:

Schedule
(List key milestone dates)

Key Milestone Description	Forecast Start Date	Forecast End Date
	Click here to enter a date.	Click here to enter a date.

Risk Assessment
(Please describe the risk of not completing the project)

Trade Finance
(Is there a possibility to apply trade finance products to this project? See Capital Planning for further clarification)

Supporting Documentation
(Reference drawings, condition assessment reports, vendor quotations, etc. Attach document or where possible include hyperlink to file located on shared server or SharePoint)

Approvals and Signatures

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000			Click here to enter a date.
Senior Manager: :	Up to $50,000			Click here to enter a date.
Senior Director/Director:	Up to $250,000			Click here to enter a date.
State President / Senior VP / VP:	Up to $500,000			Click here to enter a date.
Regional President:	Up to $3,000,000			Click here to enter a date.
Corporate - Sr VP Operations:	Up to $5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			Click here to enter a date.

APPENDIX C: Monthly Capital Project Reporting

Policy/Procedure: Capital Expenditures –Planning and Management

Monthly Capital Project Reporting

For Period End:

		Previous Year			Current Year					Overall Project Metrics											
Budget #	FWO/Project #	A Budget	B Actual Costs	C Variance (B - A)	D Clarity Approved Budget	E Actual Costs	F Estimate to Complete	G Total Estimate at Completion Cost (E+F)	H Projected Variance (E + F - D)	I Total Project Budget	J Total Project Estimate at Completion B + G + [2019 if needed]	K Total Project Variance (J - I)	Project Manager	Percent Complete	Scope	Schedule	Cost	Risks	Quality	Comments
TR-124	*SMAPLE*	*$ 1,000,000*	*$ 1,000,000*	*$ -*	*$ 1,000,000*	*$ 1,000,000*	*$ 50,000*	*$ 1,050,000*	*$ 50,000*	*$ 2,000,000*	*$ 2,050,000*	*$ 50,000*	*John Doe*	*100%*	Scope	Schedule	Cost	Risks	Quality	*E 100% complete,P 100% complete, C 100% complete*
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
				$ -				$ -	$ -	$ -	$ -	$ -			Scope	Schedule	Cost	Risks	Quality	
Regional Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -								

APPENDIX D: Change Order Form

Project Overview			
Reason for Change: (Please Provide a brief explanation for the cause of the change order)			
Project ID:	Click here to enter text.	**Project Name:**	Click here to enter a date.
Change Order Name:	Click here to enter text.	**Date Prepared:**	Click here to enter a date.
Change Order #:	Click here to enter text.	**Financial Work Order (FWO):**	
Project Sponsor:	Click here to enter text.	**Revised Start Date:**	Click here to enter a date.
Project Lead:	Click here to enter text.	**Revised End Date:**	Click here to enter a date.
Prepared By:	Click here to enter text.	**Change Type**	☐ In Scope ☐ Out of Scope
Project Contingency Available?	☐ Yes ☐ No	**If No is Selected, Please specify source of funds**	

Financial Assessment/Cost Estimates
(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Changes	Current Change Order Amount	Total
Internal Labour (including labour and travel)	$ -	$ -	$ -	$ -
Materials (including consumables)	$ -	$ -	$ -	$ -
Equipment (rental equipment)	$ -	$ -	$ -	$ -
Contactor/Subcontractor (including consultants)	$ -	$ -	$ -	$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**

Updated Unlevered Internal Rate of Return: Click here to enter text.

Basis of Current Change Order Amount: *Provide brief explanation on basis of the requested amount (i.e. revised contract amount, estimate based on revised engineering design, etc*)
Click here to enter text.

Schedule Impacts
(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.

Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.
Click here to enter a date.	Click here to enter a date.	Click here to enter a date.

Approvals and Signatures

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000			Click here to enter a date.
Senior Manager: :	Up to $50,000			Click here to enter a date.
Senior Director/Director:	Up to $250,000			Click here to enter a date.
State President / Senior VP / VP:	Up to $500,000			Click here to enter a date.
Regional President:	Up to $3,000,000			Click here to enter a date.
Corporate - Sr VP Operations:	Up to $5,000,000			Click here to enter a date.
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			Click here to enter a date.

APPENDIX E: Project Closeout Report

Requesting Region or Group:		**Date of Closeout (MM/DD/YY):**	Click to select date
Project Name:			
Requesting Region:		**Sponsor** (Name)**:**	
Project Champion:		**Project Champion**	
Project Status	☐In Service ☐Complete ☐ Closed		
Project Start Date:	Click to select date	**Project Completion Date:**	Click to select date
Requested Capital ($)		**Expenditure Included in Approved Budget?**	☐Yes ☐No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.
Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
	Project Lead		
	Project Sponsor		
	Operations Manager		
	Accounting Manager		

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes ☐ No ☐
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes ☐ No ☐
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes ☐ No ☐
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes ☐ No ☐
2.5	Do you agree the project should be closed? If no, please explain:	Yes ☐ No ☐

Item	Question	Response
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	/5
2.6	Product and/or Service Performance	/5
2.7	Scope	/5
2.8	Cost (Budget)	/5
2.9	Schedule	/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes ☐ No ☐
3.3	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes ☐ No ☐
3.4	Identify the storage location for the following project documents items:		
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case		☐ Electronic ☐ Manual
3.4b	If available, the Final Project Schedule		☐ Electronic ☐ Manual
3.4c	Budget Documentation and Invoices		☐ Electronic ☐ Manual
3.4d	Status Reports		☐ Electronic ☐ Manual
3.4e	Risks and Issues Log		☐ Electronic ☐ Manual
3.4f	Final deliverable		☐ Electronic ☐ Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Section 4. Project Team

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue).If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering ($)			
Cost of Materials ($)			
Cost of Construction ($)			
External Costs ($)			
Internal Costs ($)			
Other ($)			
AFUDC ($)			

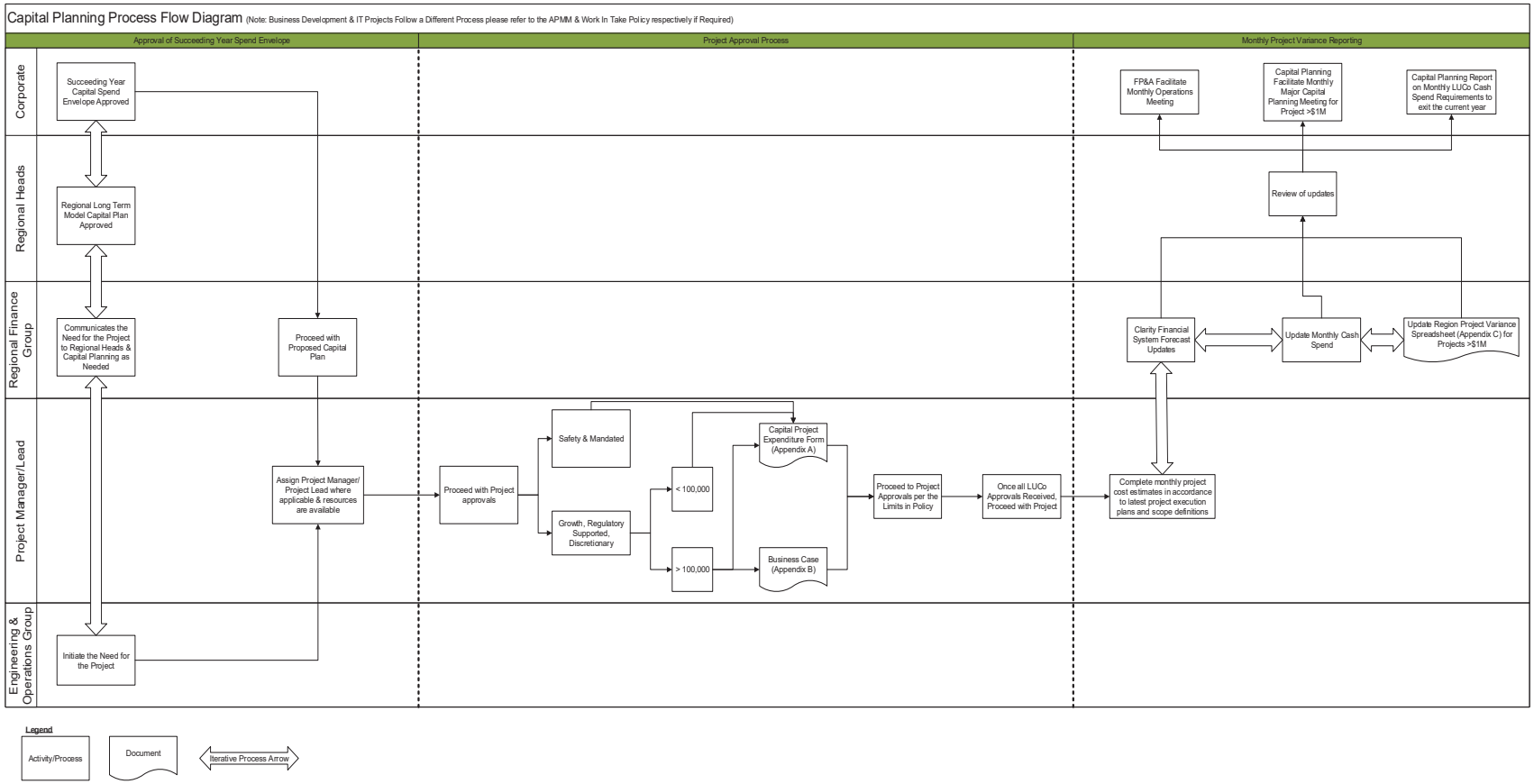
Total Project Costs ($)			

Reasons for Variance	**Impact**
Cause 1	$
Cause 2	$
Cause 3	$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

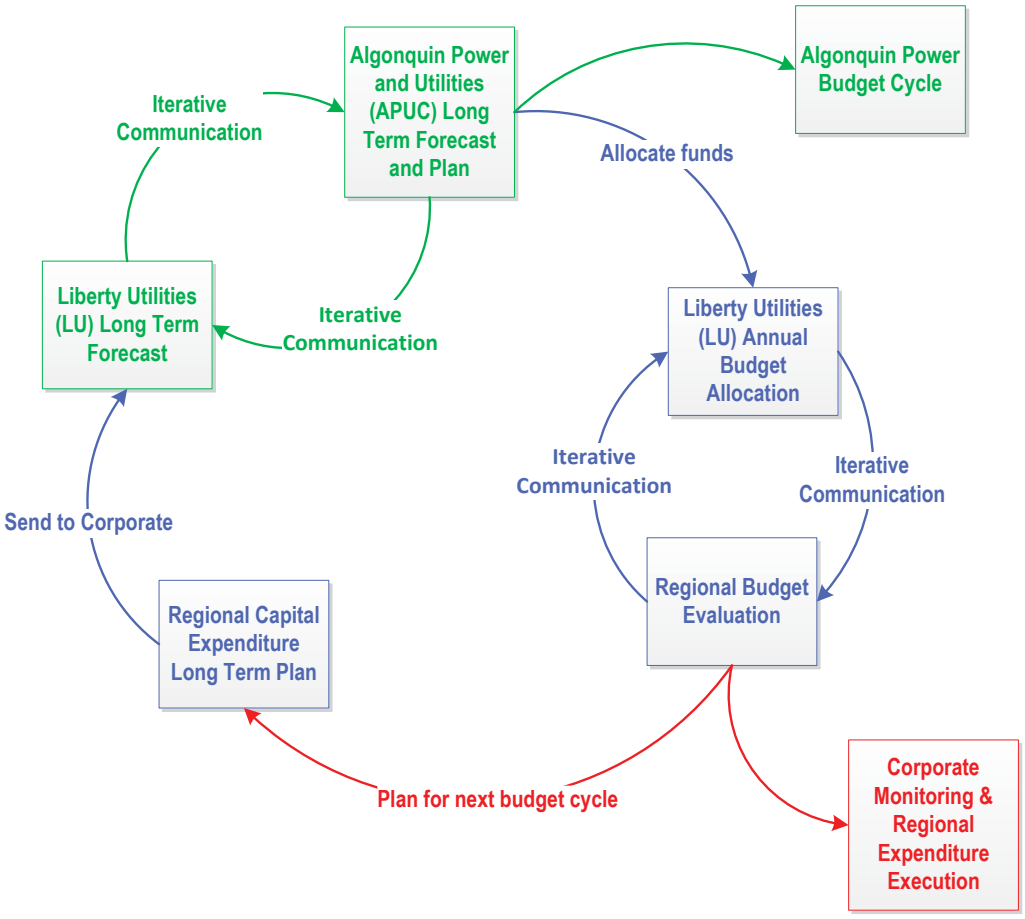
Registry of All Job Codes (Regional, Corporate, LABs)

APPENDIX F: Process Flow Diagram



Docket No. DE 19-064
Direct Testimony of Jay E. Dudley
Attachment JED-2
Page 34 of 36

APPENDIX G: Capital Budget Cycle



Feedback Comment Tracker (DRAFT DOCUMENT PURPOSES ONLY)

Feedback Group	Feedback Individual	Submitted for Feedback	Sign-off Received
Corporate Procurement	L. DeCamaret R. Borin	8/15/18	8/16/18
Internal Audit	D. Gilpin C. Spriggs	8/17/18	8/23/18
SVP Operations	G. Tremblay	9/19/18	9/20/18
Finance – West	C. Alario	10/16/18	10/16/18
Finance – Central	T. Sanderson	10/16/18	10/16/18
Finance - East	P. Dawes	10/16/18	10/16/18
Engineering – West	R. Dalton (CA)	10/16/18	10/16/18
Engineering – West	J. Matthews (AZ)	10/16/18	10/16/18
Engineering – Central	B. Mertens	10/16/18	10/16/18
Engineering – East	G Munroe (MA)	10/16/18	10/16/18
Engineering – East	R MacDonald (NH)	10/16/18	10/16/18
Engineering – East	H. Woods (GA)	10/16/18	10/16/18
Regulatory – West	E. Jackson	10/16/18	10/16/18
Regulatory – Central	C. Krygier	10/16/18	10/16/18
Regulatory – East	V Duffy (MA)	10/16/18	10/16/18
Regulatory – East	S Mullen (NH)	10/16/18	10/16/18
Regulatory – East	P Bouxsein (GA)	10/16/18	10/16/18
Regulatory – Corporate	G. Girardi	10/16/18	10/16/18
Regulatory – Corporate	P Eichler	10/16/18	10/16/18
Regional Heads – West	G Sorensen	10/16/18	10/16/18
Regional Heads – Central	D Swain	10/16/18	10/16/18
Regional Heads – East	J Sweeney	10/16/18	10/16/18
Treasurer	A Kacprzak		11/29/2018
CFO	D Bronicheski		01/02/2019

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 9

Date Request Received: 9/26/19
Request No. Staff 9-3

Date of Response: 10/10/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 1-2 and Attachment Staff 1-3. For each of the projects and plant additions listed below for 2016, 2017, and 2018 please provide all copies of all documentation required under the Liberty Way Policy & Procedures for Capital Expenditures including start dates, Capital Project Expenditure Form (CPE), completed Business Case, Project Close Out Report, Change Order, Over Expenditure Application, Blanket Program Project work orders, Monthly Capital Project Report, Monthly Cash Spend Reporting, and Monthly Operations Review including meeting minutes and all reports and analysis utilized or produced by the Financial Planning & Analysis group in relation to CAPEX variance discussions:

Capital Projects GSE CY 2016

		Budget	Actual	Variance
8830-C42851	Enhanced Bare Conductor Replacement	$500,000	$972,680	-$472,680
8830-CNN025	IT Systems & Equipment Blanket	$25,000	$914,660	-$889,660
8830-CNN014	Dist-Damage & Failure Blanket	$800,000	$1,940,363	-$1,040,363
8830-CNN015	Dist-Reliability Blanket	$400,000	$1,124,162	-$724,162
8830-CNN017	Dist-Asset Replace Blanket	$400,000	$948,224	-$548,224

Capital Projects GSE CY 2017

		Budget	Actual	Variance
8830-1705	Dist-Subs Blanket	$10,000	$92,608	-$102,608
8830-C18603	Bare Conductor Replacement	$1,300,00	$1,784,038	-$484,038
8830-C18620	Charlestown 32 Dline	$316,992	$500,281	-$183,289
8830-C36424	Mt. Support New 16L3 Feeder	$275,000	$467,936	-$192,936
8830-1867	Rockingham Sub Transmission	$50,000	$175,504	-$125,504
8830-C42921	Install Splices 6L2 &6L4	$111,562	$203,305	-$91,743*

*Note: In response to Staff 6-37, Liberty submitted the Business Case and CPE for this project; however, all additional documentation referenced in the above data request must be provided.

Docket No. DE 19-064 Request No. Staff 9-3

Capital Projects GSE CY 2018

		Budget	Actual	Variance
8830-1832	Replace 6L2 No. Main Hanover	$1,100,000	$1,295,593	-$195,593
8830-C42930	Install Service to Tuscan Village	$400,000	$674,260	-$274,260
8830-C18620	Charlestown 32 Dline	$250,000	$354,751	-$104,750
8830-1827	IT Systems Allocations-Corp	$270,500	$361,643	-$91,142
8830-1830	Misc. Capital Imprv. Londonderry	$35,000	$60,650	-$25,649
8830-1864	Rockingham Substation	$200,000	$1,568,870	-$1,368,869**
8830-PE	Preliminary Engineering	$0	-$1,497,946	$1,497,945
8830-1865	Rockingham Sub Transmission	$300,000	$575,354	-$275,354**
8830-C36426	SCADA Distribution & Auto.	$90,000	$171,930	-$81,930

**Note: In response to Staff 5-14, Liberty submitted the Business Cases and CPE's for these projects; however, all additional documentation referenced in the above data request must be provided.

RESPONSE:

Please see the following:

Attachment Staff 9-3.1	2016 business cases and project close out forms for the requested projects
Attachment Staff 9-3.2	2017 business cases and project close out forms for 8830-1864 and 8830-1865. All other forms were provided in Attachments OCA 2-14.d.2, OCA 2-14.d.3, and OCA 2-14.d.4.
Attachment Staff 9-3.3	2018 business cases. All other forms were provided in Attachments OCA 2-14.d.5 and OCA 2-14.d.6. - 8830-C18620 does not have a business case because the project was completed in 2017, but charges came through in 2018. - A business case is not created for 8830-PE because this is a project number for preliminary engineering for projects that may come about during the year.
Attachment Staff 9-3.4	2016 meeting agendas
Attachment Staff 9-3.5.xlsx	Final 2016 Monthly Capital Report
Attachment Staff 9-3.6	2017 meeting agendas
Attachment Staff 9-3.7.xlsx	Final 2017 Monthly Capital Report
Attachment Staff 9-3.8	2018 meeting agendas
Attachment Staff 9-3.9.xlsx	Final 2018 Monthly Capital Report

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE: Misc Capital Imprvmnts GSE Facilities Londonderry

PROJECT SPONSOR: **RICHARD FOLEY**

PROJECT LEAD: **DOUG DORN**

DATE: **01/01/2018**

PROJECT ID: 8830-1830

BUSINESS PLAN NUMBER:

RECOMMENDATION:

This project is a Blanket project to provide funding for the Liberty Utilities (Granite State Electric) Corp. portion of various capital facility improvements of the buildings and grounds located at 15 Buttrick Rd Londonderry NH during 2018

BACKGROUND

This project is an annual request to provide Liberty Utilities (Granite State Electric) Corp's funding for any capital needs which may be required to support the facility infrastructure located 15 Buttrick Rd Londonderry NH 03053. This can include the purchase of office furnishings, replacement of HVAC or roofing systems to ensure the integrity of the building. Additionally, this budget will be used to support capital requests for improvements based on safety audits performed at this location.

The key drivers for this project include :

- **Risk mitigation**
- **Employee and Customer Safety**
-

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

This request is based on the historical spending and forecasting of capital improvements identified in prior facilities audits.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

IMPLEMENTATION/ACTION PLAN

These expenditure are expected to take place over 2018

REVIEWED BY:

DIRECTOR/VP: 12/4/17

FINANCE: Trisha Sandersen 12/18/17

Liberty Utilities℠
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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: **Capital / Granite State**	HOME OFFICE REF #: 8830-1830
PROJECT TITLE: Misc Capital Imprvmnts GSE Facilities Londonderry	EXPECTED PROJECT TOTAL: **$25,000**
PROJECT TYPE (circle one): System Maint / **System improvement** / Growth /	
PROJECT START DATE: **1/1/2018**	PROJECT END DATE: **12/31/2018**
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Infrastructure and capital site improvements required to maintain the building envelope and systems required to operate the Londonderry facility. This funding will also address capital improvements identified in company safety audits of the building and grounds. This represents the portion assigned to Liberty Utilities (Granite State Electric) Corp. for 2018.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Permitting may be required dependent upon the particular jobs that are prioritized for 2018

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
Cost estimates will be calculated on an individual job basis.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?

No

Business Case

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known):**Not known**
2. What is the replacement cost of the plant being removed (if original cost not known)? **Not known**
3. Original Work Order of Plant to be removed (if known): **Not known**
4. Is the Plant being removed reusable? **No**
5. What is the year of original installation of the plant being removed? **Varied**

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)

The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?	Yes	
Rate Recovery (6 to 12 months)		Has Tech Services review been done?	Yes	
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	Yes			

ANALYSIS OF PROJECT VALUE		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
External contractor costs					
Internal costs		(A) Capital budget	$25,000	$25,000	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	$25,000	(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Richard Foley	RLFoley	12-4-17		
Director					
President – LU East					
Director of Finance	Tisha Sanderson	Tisha Sanderson	12/18/17		
CFO					
CEO					

Attachment:

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**Replace 6L2 direct buried cables No Main St Hanover**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	10/8/17
PROJECT ID	8830-1832
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

RECOMMENDATION:

- It is recommended to replace approximately 1600ft of 500 XLPE AL cables along North Main St in Hanover NH. The direct buried cables will be replaced with a duct lay cable system.
- This project is estimated at $225,000 and will take place in 2018.

OBJECTIVE(S)

Replace approximately 1600ft of direct buried cables along No Main St.

BACKGROUND

The Costs associated with this project is to improve cable reliability and address the forward risk of a cable outage.

The Hanover 6L2 feeder supplies Dartmouth College West Campus and provides backup supply to the Dartmouth College North Campus.

The existing underground cable is 500 kCMIL Al XLPE of 1970's vintage and is installed in a direct buried arrangement. The cross linked polyethylene (XLPE) insulated cables of this vintage have a high failure rate. Voids and contamination in the insulation and shields as well as other design and manufacturing deficiencies, leads to voltage stress concentrations within the cable. These voltage stresses, combined with moisture creates water trees. These water trees degrade insulation over time, ultimately causing the cables to fail.

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

None

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

The construction will take place under individual jobs numbers throughout the year.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone /Anthony Strabone/

DIRECTOR/VP: CHARLES RODRIGUES / CRodrigues

FINANCE: Jusha Sandersen 12/29/17

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1832
PROJECT TITLE: Replace 6L2 direct buried cables No Main St Hanover	EXPECTED PROJECT TOTAL: $225,000
PROJECT TYPE (circle one): System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE: 1/1/18	PROJECT END DATE: 12/1/18
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Replace the direct buried cables along No Main St due to concerns with asset condition.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Underground equipment Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$225,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Not known

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
2018 Approved Capital Budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated	X			
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?		
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	Yes	What amount was budgeted? $225,000		

ANALYSIS OF PROJECT VALUE

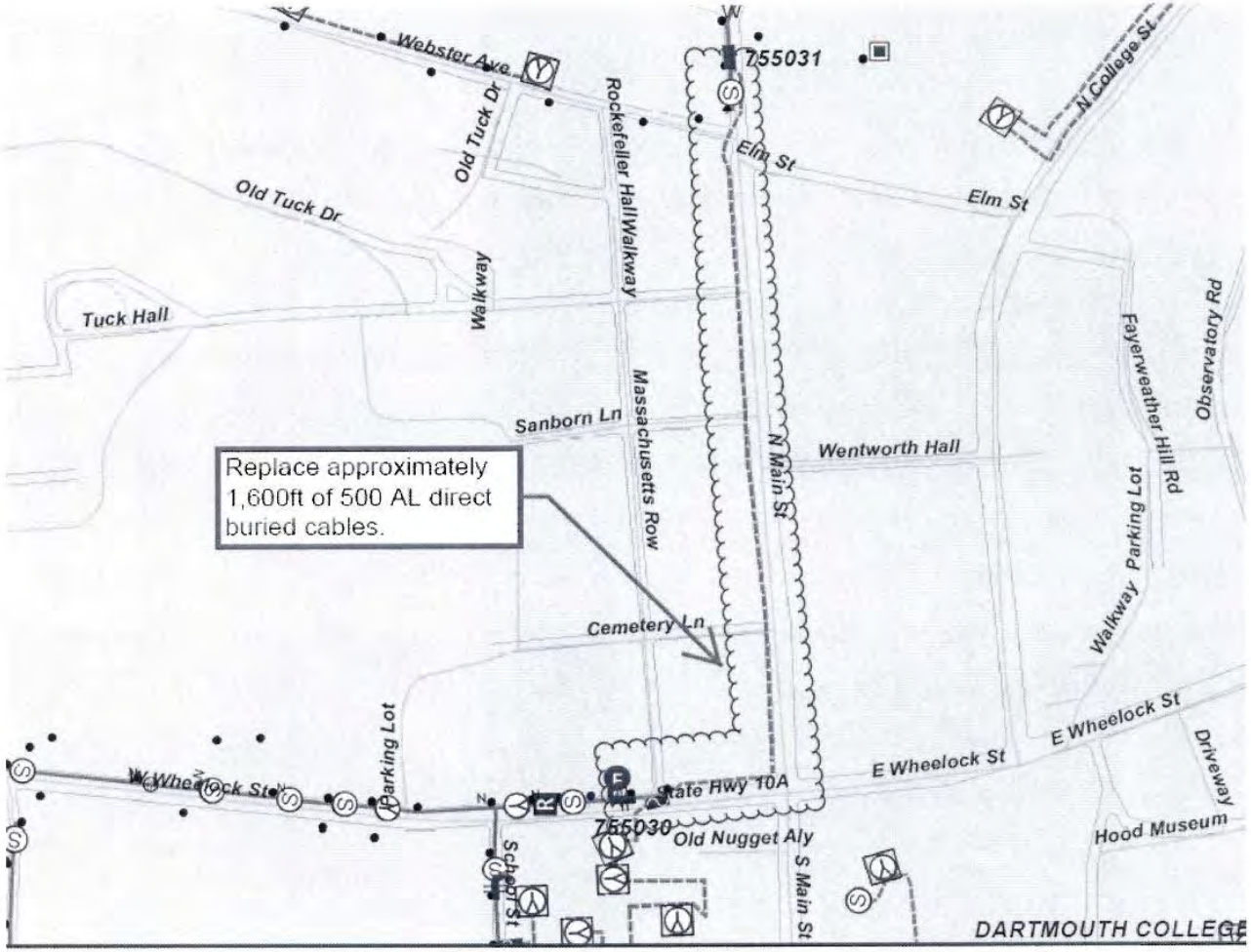
Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$225,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$225,000	$225,000	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date
Requesting Party	Anthony Strabone	Anthony Strabone	11/30/17
Director of Engineering	Charles Rodrigues	C Rodrigues	11/30/17
VP of Operations	Craig Jennings		
President – LU East			
Director Finance	Tisha Sanderson	Tisha Sanderson	12/29/17
CFO			
CEO			

Attachment


Webster Ave
Old Tuck Dr
Rockefeller Hall
Walkway
755031
Elm St
N College St
Old Tuck Dr
Elm St
Tuck Hall
Walkway
Massachusetts Row
N Main St
Observatory Rd
Fayerweather Hill Rd
Sanborn Ln
Wentworth Hall
Replace approximately 1,600ft of 500 AL direct buried cables.
Cemetery Ln
Walkway
Parking Lot
E Wheelock St
E Wheelock St
Driveway
W Wheelock St
Parking Lot
State Hwy 10A
755030
Old Nugget Aly
Hood Museum
School St
S Main St
DARTMOUTH COLLEGE

Liberty Utilities℠
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BUSINESS CASE

PROJECT TITLE	**Rockingham Substation**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	02-16-18
PROJECT ID	8830-1864
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Construct a new 115-13.2 kV Substation with eight (8) feeder positions at Tuscan Village.

OBJECTIVE(S)

- Perform site and civil detailed design engineering for a new 115-13.2kV Substation (Rockingham Substation) at Tuscan Village.

BACKGROUND

- Construction of the a new 115-13.2 kV Substation is part of the recommended plan in the Salem Area Study perform by Control Point Technologies in 2017, with input and acceptance by Liberty Utilities.
- The Salem Area will experience more than expected load growth over the next few years due to the recent purchase of the Rockingham Race Track. The developer, known as Tuscan Village, plans to redevelop this land which will result in an increase of Liberty's Salem Area Load by 13 MW.
- The supply and distribution system serving the Salem service territory is expected to be loaded beyond the capability of the equipment to reliably serve the load under LU planning and loading criteria during contingent system configurations.
- To mitigate these risks, along with other capital invests in the Salem Area, the plan recommends that Liberty Constructs a new 115 -13.2 KV Substation. This new substation will be served by two (2) new 115 kV Transmission lines originating at Liberty's Golden Rock Substation.

ALTERNATIVES/OPTIONS

- Other alternatives were considered and can be reviewed in Salem Area Study Report.

FINANCIAL ASSESSMENT

- Initial estimate is $[illegible] to perform detailed civil and site engineering/design work for the installation of this station. Once detailed engineering is complete, the estimated cost of this project will be revised.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

Business Case

IMPLEMENTATION/ACTION PLAN

Engineering to be performed in 2018. Construction will take place under an individual job number in future years.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: Charles A. Rodrigues

FINANCE:

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1864
PROJECT TITLE:	Electric Vehicle Charging Stations	EXPECTED PROJECT TOTAL: $ 100,000
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct a new 115-13.2 kV Substation with eight (8) feeder positions at Tuscan Village.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes. Due to the recent purchase of the Rockingham Race Track, the develop plans to repurpose this land (Tuscan Village) which is expected to increase the Salem Area load by 13 MW

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Yes. Permitting with the Town of Salem will be required

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$40,000 to perform detail civil and site engineering. Once engineering is complete, the estimate cost of this project will be revised.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0		

ANALYSIS OF PROJECT VALUE

		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
Material					
External contractor costs					
Internal costs		(A) Capital budget	$ 100,000	$ 100,000	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	$ 100,000	(F) (C-D-E) Approval Amount Requested (current application)	$100,000	$100,000	

	Name	Signature	Date
Requesting Party	Anthony Strabone		2/27/18
Director of Engineering	Charles Rodrigues		3/2/18
VP of Operations	Craig Jennings		3/6/18
President – LU East	Susan Fleck		
V			
CFO			
CEO			
Vice Chair of Board	Martin Bitter		7/13/18

Liberty Utilities℠
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BUSINESS CASE

PROJECT TITLE	**Rockingham Substation- Transmission Lines**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	02-16-18
PROJECT ID	8830-1865
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

RECOMMENDATION:

- Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation.

OBJECTIVE(S)

- Perform Site, Environmental and line design of two (2) 115 kV Transmission Lines from Golden Rock Substation to Rockingham Substation.

BACKGROUND

- Construction of the Transmission lines are part of the recommended plan in the Salem Area Study perform by Control Point Technologies 2017, with input and acceptance by Liberty Utilities.
- The Salem Area will experience more than expected load growth over the next few years due to the recent purchase of the Rockingham Race Track. The developer, known as Tuscan Village, plans to redevelop this land which will result in an increase of Liberty's Salem Area Load by 13 MW.
- The supply and distribution system serving the Salem service territory is expected to be loaded beyond the capability of the equipment to reliably serve the load under LU planning and loading criteria during contingent system configurations.
- To mitigate these risks, along with other capital invests in the Salem Area, the plan recommends that Liberty Constructs a new 115 -13.2 KV Substation. This new substation will be served by two (2) new 115 kV Transmission lines originating at Liberty's Golden Rock Substation.

ALTERNATIVES/OPTIONS

- Other alternatives were considered and can be reviewed in Salem Area Study Report.

FINANCIAL ASSESSMENT

- Initial estimate is $ [redacted] to perform detailed engineering/design for the installation of the Transmission Lines. Once detailed engineering is complete, the estimated cost of this project will be revised.
-

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

Business Case

IMPLEMENTATION/ACTION PLAN

Engineering to be performed in 2018. Construction will take place under an individual job number in future years.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: CHARLES A. RODRIGUES

FINANCE:

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1865
PROJECT TITLE:	Electric Vehicle Charging Stations	EXPECTED PROJECT TOTAL: $ [illegible]
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation..

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes. Due to the recent purchase of the Rockingham Race Track, the develop plans to repurpose this land (Tuscan Village) which is expected to increase the Salem Area load by 13 MW

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Permitting will be needed from the Town of Salem NH and NHDOT

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$100,000 to perform detail engineering. Once engineering is complete, the estimate cost of this project will be revised.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0		

ANALYSIS OF PROJECT VALUE

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	[redacted]

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	[redacted]	[redacted]	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Anthony Strabone		2/27/18		
Director of Engineering	Charles Rodrigues		3/2/18		
VP of Operations	Craig Jennings		3/2/18		
President – LU East	Susan Fleck				
VP of Finance	Tisha Sanderson				
CFO					
CEO					
[redacted]	[redacted]		7/13/18		

Liberty Utilities℠
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BUSINESS CASE

PROJECT TITLE	**Replace Lyme Rd P3 Recloser**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT LEAD:	Anthony Strabone
DATE:	2/14/18
PROJECT ID	8830-1863
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Replace existing Cooper oil filled recloser at P3 Lyme Rd with new Viper-S recloser due to damage. Install new bypass disconnect.
- This project is estimated at $100,000 which includes contingency and appropriate round off.

OBJECTIVE(S)

Replace existing damaged recloser at P3 Lyme Rd Hanover due to damage.

BACKGROUND

- Costs associated with this project are to resolve damage to existing breaker unit.
- Existing recloser has experienced a flash which was identified as part of the inspection and maintenance program.

ALTERNATIVES/OPTIONS

- None

FINANCIAL ASSESSMENT

- This project estimate is based on design and estimate for previous similar projects.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

IMPLEMENTATION/ACTION PLAN

- The construction will take place under an individual job number throughout 2018.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone
DIRECTOR/VP: CHARLES A. RODRIGUES
FINANCE:

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Granite State Electric Co.	HOME OFFICE REF # 8830-1863
PROJECT TITLE: Replace Lyme Rd P3 Recloser	EXPECTED PROJECT TOTAL: $ 100,000
PROJECT TYPE (circle one): System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE: 2/1/18	PROJECT END DATE: 12/31/18
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:

Replace existing recloser at P3 Lyme Rd due to damage.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
N/A

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
N/A

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$75,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known):
2. What is the replacement cost of the plant being removed (if original cost not known)?
3. Original Work Order of Plant to be removed (if known):
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed?

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
2018 Capital Budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR	2018	
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	No	
Has Tech Services review been done?		

Was this Capital Expenditure included in the Annual Budget?	No
What amount was budgeted?	0

ANALYSIS OF PROJECT VALUE

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$100,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$100,000	$100,000	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)	$100,000	$100,000	

	Name	Signature	Date
Requesting Party	Anthony Strabone		2/27/18
Director of Engineering	Charles Rodrigues		3/2/18
VP of Operations	Craig Jennings		3/6/18
President – LU East	Susan Fleck		
[illegible]	[illegible]		
CFO			
CEO			
Director of Finance	Cynthia Trottier		7/13/18

Business Case

Liberty Utilities℠
WATER | GAS | ELECTRIC

BUSINESS CASE

PROJECT TITLE	**Rockingham Substation- Transmission Lines**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	02-16-18
PROJECT ID	8830-1865
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation.

OBJECTIVE(S)

- Perform Site, Environmental and line design of two (2) 115 kV Transmission Lines from Golden Rock Substation to Rockingham Substation.

BACKGROUND

- Construction of the Transmission lines are part of the recommended plan in the Salem Area Study perform by Control Point Technologies 2017, with input and acceptance by Liberty Utilities.
- The Salem Area will experience more than expected load growth over the next few years due to the recent purchase of the Rockingham Race Track. The developer, known as Tuscan Village, plans to redevelop this land which will result in an increase of Liberty's Salem Area Load by 13 MW.
- The supply and distribution system serving the Salem service territory is expected to be loaded beyond the capability of the equipment to reliably serve the load under LU planning and loading criteria during contingent system configurations.
- To mitigate these risks, along with other capital invests in the Salem Area, the plan recommends that Liberty Constructs a new 115 -13.2 KV Substation. This new substation will be served by two (2) new 115 kV Transmission lines originating at Liberty's Golden Rock Substation.

ALTERNATIVES/OPTIONS

- Other alternatives were considered and can be reviewed in Salem Area Study Report.

FINANCIAL ASSESSMENT

- Initial estimate is $ 200,000 to perform detailed engineering/design for the installation of the Transmission Lines. Once detailed engineering is complete, the estimated cost of this project will be revised.
-

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

Business Case

IMPLEMENTATION/ACTION PLAN

Engineering to be performed in 2018. Construction will take place under an individual job number in future years.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: Charles A. Rodrigues

FINANCE:

Liberty Utilities
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1865	
PROJECT TITLE:	Electric Vehicle Charging Stations	EXPECTED PROJECT TOTAL: $ [illegible]	
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA		
PROJECT START DATE:	1/1/2018	PROJECT END DATE:	12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:	

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation..

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes. Due to the recent purchase of the Rockingham Race Track, the develop plans to repurpose this land (Tuscan Village) which is expected to increase the Salem Area load by 13 MW

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Permitting will be needed from the Town of Salem NH and NHDOT

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$100,000 to perform detail engineering. Once engineering is complete, the estimate cost of this project will be revised.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0		

ANALYSIS OF PROJECT VALUE		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
Material					
External contractor costs					
Internal costs		(A) Capital budget	[illegible]	[illegible]	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	[illegible]	(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date
Requesting Party	Anthony Strabone	[signature]	2/27/18
Director of Engineering	Charles Rodrigues	[signature]	3/2/18
VP of Operations	Craig Jennings	[signature]	3/2/18
President – LU East	Susan Fleck		
VP of Finance	Tisha Sanderson		
CFO			
CEO			
[illegible]	Cynthia Trottier	[signature]	7/13/18

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**SCADA & DISTRIBUTION AUTOMATION PROGRAM**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	10-9-17
PROJECT ID	8830-C36426
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- This specific project is to provide SCADA & Distribution Automation.
- This is being recommended as approval for a budgeted item.
- The total cost is estimated at $75,000 in 2018.
- The expected start date is January 1, 2018 and the expected completion date is December 31, 2018.
- The following project will be part of the 2018 SCADA & DA program: Replace B switchgear at Rockingham Mall with S&C auto switchgear.

OBJECTIVE(S)

This Specific project will provide SCADA & Distribution Automation to resolve and/or improve reliability performance.

BACKGROUND

The installation of SCADA will improve system data acquisition and improve response to system outages.

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

This specific project is based on historical spending trends, reliability improvement strategy, and anticipated year-ahead activity in this investment category.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

The construction will take place under an individual job number throughout the year.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: CHARLES RODRIGUES / C Rodrigues

FINANCE: Tina Henderson 12/29/17

Liberty Utilities[SM]
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-C36426
PROJECT TITLE:	SCADA Distribution & Automation Specific	EXPECTED PROJECT TOTAL: $75,000
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Replace B switchgear at Rockingham Mall with S&C auto switchgear.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Site Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$75,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

Business Case

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR	2018	
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	Yes	
Has Tech Services review been done?	Yes	

Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0

ANALYSIS OF PROJECT VALUE

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$75,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$0	$75,000	TBD
(B) Over (under) run vs. Budget	$75,000		
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)	$75,000		

	Name	Signature	Date
Requesting Party	Anthony Strabone		11/30/17
Director of Engineering	Charles Rodrigues		11/30/17
VP of Operations	Craig Jennings		
President – LU East			
Director Finance	Tisha Sanderson		12/2a/17
CFO			
CEO			

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**Install Service to Tuscan Village South Line**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	10-09-17
PROJECT ID	8830-C42930
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

RECOMMENDATION:

- Install approximately 1.5 mile of new UG conduit loop system along Tuscan Village Park to supply new growth in the commercial development – Southern Village.
- It is anticipated that the conduit system will be 6"- 4X3 with 1000MCM Cu conductors.
- This is being recommended as approval for a budgeted item.
- The total capital project cost is estimated at $900,000 in 2018.
- The expected start date is January 1, 2018 and the expected completion date is December 1, 2019.

OBJECTIVE(S)

Install approximately 1.5 mile of new UG conduit loop system along Tuscan Village Park to supply new growth in the commercial development.

BACKGROUND

- A recent purchase of the Rockingham Park Track by Tuscan Kitchen includes 50 acres for the Northern Village and 120 acres for the Southern Village. Existing master plans include developments for the northern village and is included in this business case.
- The Southern Village will be mostly commercial and large retail.

ALTERNATIVES/OPTIONS

- None

FINANCIAL ASSESSMENT

- None

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

IMPLEMENTATION/ACTION PLAN

The construction will take place under an individual job number throughout 2018 and 2019.

Business Case

REVIEWED BY:	
PROJECT MANAGER:	Anthony Strabone
DIRECTOR/VP:	CHARLES RODRIGUES
FINANCE:	Tisha Sanderson 12/28/17

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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-C42930
PROJECT TITLE:	Install Service to Tuscan Village South Line	EXPECTED PROJECT TOTAL: $900,000
PROJECT TYPE (circle one):	System Maint / System Project / ***Growth*** / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/1/2019
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ■ **Growth**
- ☐ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Install approximately 1 mile of new UG conduit loop system along Tuscan Village Park to supply new growth in the commercial development.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes – Tuscan Village Salem NH

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$900,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
No
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): None
2. What is the replacement cost of the plant being removed (if original cost not known)? None
3. Original Work Order of Plant to be removed (if known): None
4. Is the Plant being removed reusable? N/A
5. What is the year of original installation of the plant being removed? N/A

Business Case

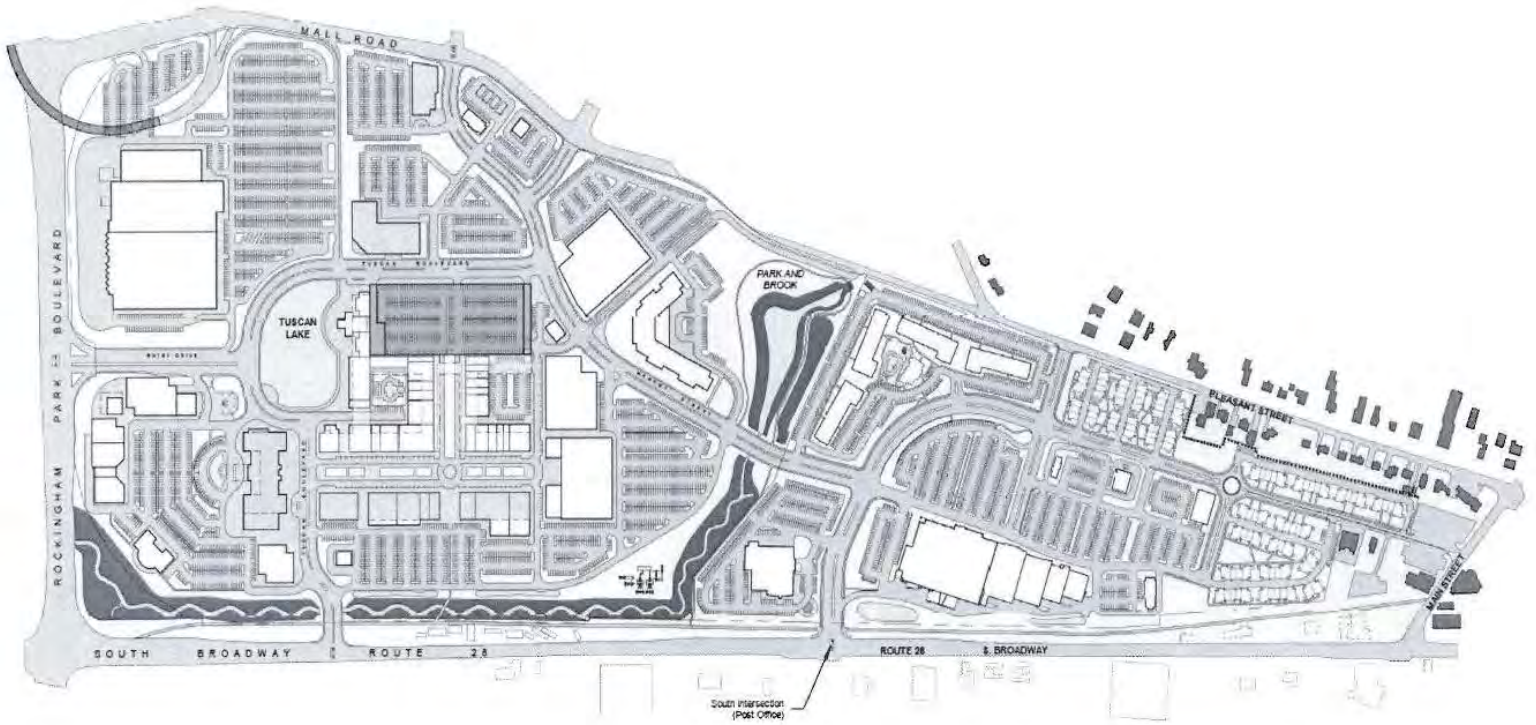
PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	Yes	What amount was budgeted? $900,000		

ANALYSIS OF PROJECT VALUE		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
Material					
External contractor costs					
Internal costs		(A) Capital budget	$900,000	$900,000	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	$900,000	(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date
Requesting Party	Anthony Strabone		11/30/17
Director of Engineering	Charles Rodrigues		11/30/17
VP of Operations	Craig Jennings		
President – LU East	James Sweeney		12/29/17
Director- Finance	Tisha Sanderson		12/29/17
CFO			
CEO			
Director of Operations	Rich MacDonald		12/19/17
President - NH	Susan Fleck		12/20/17

Attachment



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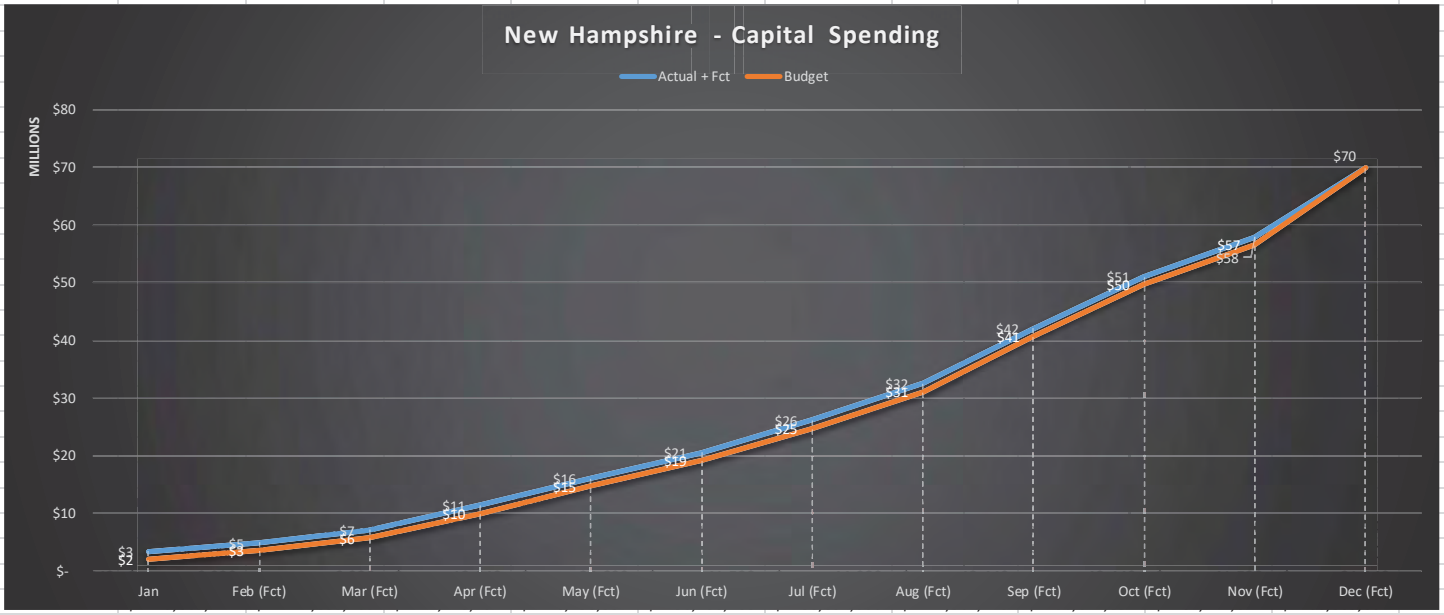
JANUARY 2018 CAPITAL SPENDING UPDATE – 02/20/2018

Agenda

1. Safety Moment
2. January 2018 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Closure Forms
5. 2018 Budget Discussion
6. Emergent Projects
7. Questions?

Capital Spending YTD													
	Jan	Feb (Fct)	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 3,382,822	$ 4,852,990	$ 7,082,095	$ 11,373,157	$ 16,044,269	$ 20,564,496	$ 26,079,705	$ 32,474,285	$ 42,092,952	$ 50,996,765	$ 57,924,245	$ 69,913,700	
Budget	$ 2,020,848	$ 3,491,015	$ 5,720,121	$ 10,011,182	$ 14,682,294	$ 19,202,522	$ 24,717,731	$ 31,112,311	$ 40,730,978	$ 49,634,791	$ 56,562,271	$ 69,913,700	$ 0
	Jan	Feb (Fct)	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,136,894	$ 542,298	$ 1,318,171	$ 2,709,828	$ 3,599,780	$ 3,040,197	$ 4,058,977	$ 4,932,200	$ 7,339,555	$ 6,689,356	$ 4,328,736	$ 7,173,709	$ 48,869,700
Actual GSE	$ 238,556	$ 903,876	$ 902,956	$ 1,559,743	$ 1,033,476	$ 1,415,357	$ 1,376,749	$ 1,259,029	$ 2,209,973	$ 2,125,567	$ 2,515,195	$ 4,609,523	$ 20,150,000
Actual Keene	$ 7,372	$ 23,993	$ 7,978	$ 21,491	$ 37,855	$ 64,673	$ 79,483	$ 203,350	$ 69,140	$ 88,891	$ 83,549	$ 206,224	$ 894,000
	3,382,822	**1,470,168**	**2,229,105**	**4,291,062**	**4,671,112**	**4,520,227**	**5,515,209**	**6,394,580**	**9,618,667**	**8,903,813**	**6,927,480**	**11,989,455**	$ 69,913,700
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 986,074	$ 542,298	$ 1,318,171	$ 2,709,828	$ 3,599,780	$ 3,040,197	$ 4,058,977	$ 4,932,200	$ 7,339,555	$ 6,689,356	$ 4,328,736	$ 9,324,529	$ 48,869,700
Budget GSE	$ 1,025,264	$ 903,876	$ 902,956	$ 1,559,743	$ 1,033,476	$ 1,415,357	$ 1,376,749	$ 1,259,029	$ 2,209,973	$ 2,125,567	$ 2,515,195	$ 3,822,815	$ 20,150,000
Budget Keene	$ 9,510	$ 23,993	$ 7,978	$ 21,491	$ 37,855	$ 64,673	$ 79,483	$ 203,350	$ 69,140	$ 88,891	$ 83,549	$ 204,086	$ 894,000
	$ 2,020,848	$ 1,470,168	$ 2,229,105	$ 4,291,062	$ 4,671,112	$ 4,520,227	$ 5,515,209	$ 6,394,580	$ 9,618,667	$ 8,903,813	$ 6,927,480	$ 13,351,429	$ 69,913,700



FEBRUARY 2018 CAPITAL SPENDING UPDATE – 04/06/2018

Agenda

1. Safety Moment
2. February 2018 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Closure Forms
5. 2018 Budget Discussion
6. Emergent Projects
7. Questions?

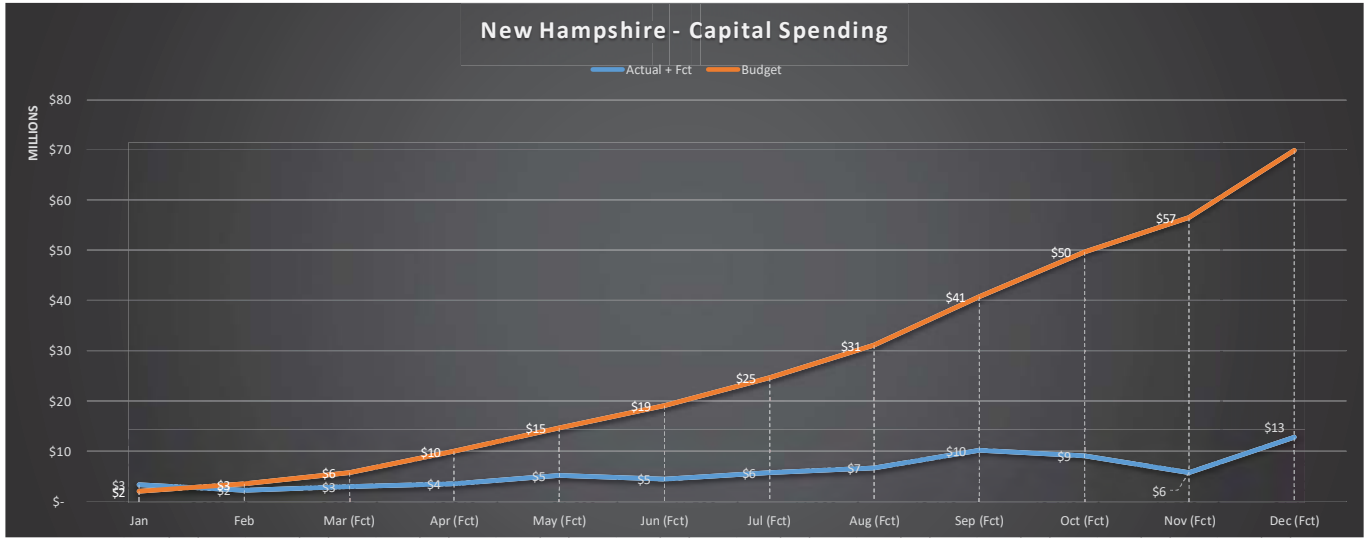
Capital Spending YTD

	Jan	Feb	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 3,382,603	$ 2,363,427	$ 2,963,066	$ 3,649,621	$ 5,221,952	$ 4,533,561	$ 5,814,526	$ 6,792,540	$ 10,168,662	$ 9,183,183	$ 5,831,000	$ 12,839,886	
Budget	$ 2,020,848	$ 3,491,015	$ 5,720,121	$ 10,011,182	$ 14,682,294	$ 19,202,522	$ 24,717,731	$ 31,112,311	$ 40,730,978	$ 49,634,791	$ 56,562,271	$ 69,913,700	$ (57,073,814)

	Jan	Feb	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,441,749	$ 2,568,484	$ 3,817,883	$ 3,286,932	$ 4,032,252	$ 4,586,686	$ 6,998,300	$ 6,180,736	$ 4,028,525	$ 8,623,765	$ 50,828,508
Actual GSE	$ 238,491	$ 1,203,143	$ 498,013	$ 1,031,619	$ 1,339,689	$ 1,192,202	$ 1,709,683	$ 2,117,646	$ 3,039,099	$ 2,882,813	$ 1,725,059	$ 4,049,358	$ 21,026,814
Actual Keene	$ 2,497	$ 38,701	$ 23,305	$ 49,518	$ 64,380	$ 54,427	$ 72,592	$ 88,209	$ 131,263	$ 119,634	$ 77,416	$ 166,763	$ 888,704
	3,382,603	**2,363,427**	**2,963,066**	**3,649,621**	**5,221,952**	**4,533,561**	**5,814,526**	**6,792,540**	**10,168,662**	**9,183,183**	**5,831,000**	**12,839,886**	$ 72,744,026

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 986,074	$ 542,298	$ 1,318,171	$ 2,709,828	$ 3,599,780	$ 3,040,197	$ 4,058,977	$ 4,932,200	$ 7,339,555	$ 6,689,356	$ 4,328,736	$ 9,324,529	$ 48,869,700
Budget GSE	$ 1,025,264	$ 903,876	$ 902,956	$ 1,559,743	$ 1,033,476	$ 1,415,357	$ 1,376,749	$ 1,259,029	$ 2,209,973	$ 2,125,567	$ 2,515,195	$ 3,822,815	$ 20,150,000
Budget Keene	$ 9,510	$ 23,993	$ 7,978	$ 21,491	$ 37,855	$ 64,673	$ 79,483	$ 203,350	$ 69,140	$ 88,891	$ 83,549	$ 204,086	$ 894,000
	$ 2,020,848	$ 1,470,168	$ 2,229,105	$ 4,291,062	$ 4,671,112	$ 4,520,227	$ 5,515,209	$ 6,394,580	$ 9,618,667	$ 8,903,813	$ 6,927,480	$ 13,351,429	$ 69,913,700

$ -



March 2018 Capital Spending

Monthly Update

April 30, 2018

Liberty Utilities

March 2018 Capital Spend Update - Agenda

1. Safety Moment

2. March 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Bare Conductor
   - Extend 14L4
   - CIBS
   - EN Meter Purchases
   - City/State Construction

4. Additional Capital Spending Discussion Items

5. Questions?

Liberty Utilities

Capital Spending YTD + Forecast

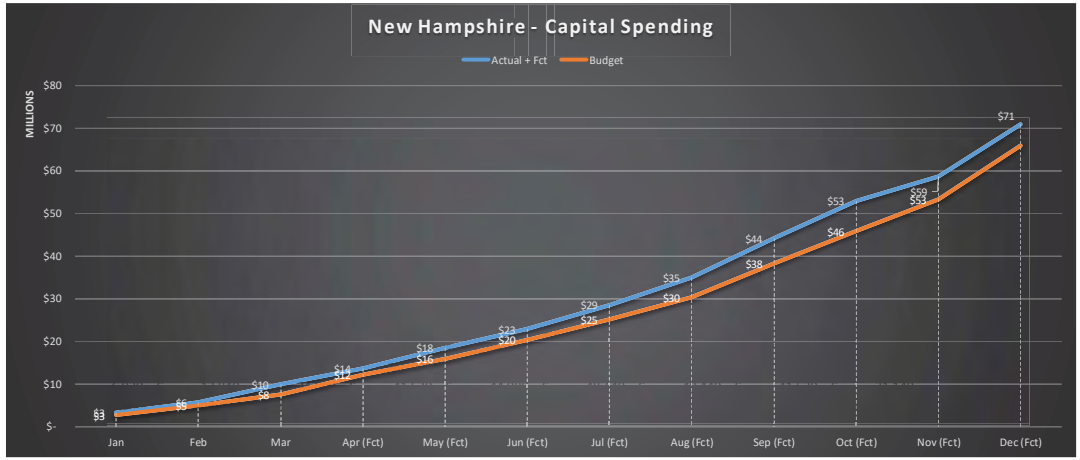
Capital Spending YTD

	Jan	Feb	Mar	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,710,844	$ 9,969,402	$ 13,633,908	$ 18,455,318	$ 22,844,283	$ 28,536,272	$ 34,899,269	$ 44,154,441	$ 52,972,099	$ 58,714,879	$ 70,948,223
Budget	$ 2,694,042	$ 4,949,888	$ 7,507,583	$ 12,111,862	$ 15,930,182	$ 20,393,063	$ 25,205,038	$ 30,239,375	$ 38,244,932	$ 45,814,613	$ 53,271,305	$ 65,813,700

	Jan	Feb	Mar	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,581,479	$ 3,420,209	$ 3,141,148	$ 3,910,129	$ 4,157,647	$ 6,085,562	$ 5,813,062	$ 3,940,748	$ 8,018,177	$ 47,608,225
Actual GSE	$ 218,185	$ 1,188,263	$ 1,964,959	$ 1,016,619	$ 1,334,689	$ 1,191,202	$ 1,709,683	$ 2,117,646	$ 3,039,099	$ 2,882,813	$ 1,725,059	$ 4,049,358	$ 22,437,575
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 66,408	$ 66,512	$ 56,616	$ 72,177	$ 87,704	$ 130,512	$ 121,783	$ 76,973	$ 165,809	$ 902,423
	3,362,297	**2,348,547**	**4,258,558**	**3,664,506**	**4,821,409**	**4,388,966**	**5,691,989**	**6,362,997**	**9,255,173**	**8,817,658**	**5,742,780**	**12,233,343**	$ 70,948,223

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 406,579	$ 223,601	$ 543,510	$ 1,117,319	$ 1,484,265	$ 1,253,537	$ 1,673,601	$ 2,033,649	$ 3,026,252	$ 2,758,161	$ 1,784,828	$ 3,844,698	$ 20,150,000
Budget GSE	$ 2,277,953	$ 2,008,252	$ 2,006,208	$ 3,465,470	$ 2,296,200	$ 3,144,671	$ 3,058,890	$ 2,797,338	$ 4,910,165	$ 4,722,629	$ 5,588,314	$ 8,493,611	$ 44,769,700
Budget Keene	$ 9,510	$ 23,993	$ 7,978	$ 21,491	$ 37,855	$ 64,673	$ 79,483	$ 203,350	$ 69,140	$ 88,891	$ 83,549	$ 204,086	$ 894,000
	$ 2,694,042	$ 2,255,846	$ 2,557,695	$ 4,604,280	$ 3,818,320	$ 4,462,881	$ 4,811,975	$ 5,034,338	$ 8,005,556	$ 7,569,681	$ 7,456,692	$ 12,542,395	$ 65,813,700

Forecasted Variance: $ (5,134,523)



Liberty Utilities

March 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

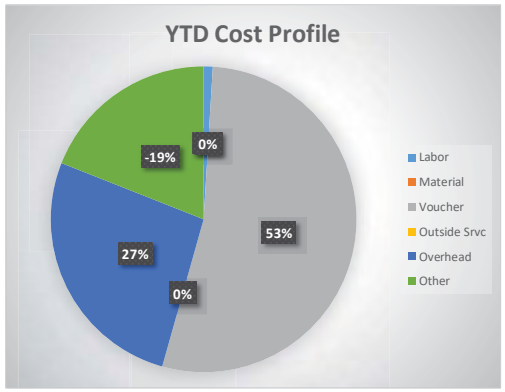
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570										$ 7,836
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 121.71
Material	$ -
Voucher	$ 6,751.72
Outside Srvc	$ -
Overhead	$ 3,365.58
Other	$ (2,403.00)
Total	**$ 7,836.01**

Field Completion:	0%
Financial Completion:	0.8%
Spend to Date:	$ 7,836
Remain. Budget	$ 992,164
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been ordered with expected delivery Summer 2018. Motor operated disconnect ordered.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -										$ -
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$ 1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ -
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ -**

Field Completion:	0%
Financial Completion:	0.0%
Spend to Date:	$ -
Remain. Budget	$ 1,500,000
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering in progress however we have experinced delays with engineering progress due to STORM Response required in March.

Construction is expected to start in July

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010

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Liberty Utilities

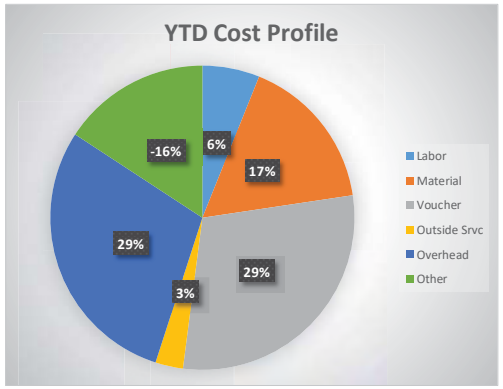
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346										$ 1,039,776
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 215,224	$ 196,821	$ 345,480	$ 332,285	$ 393,194	$ 597,611	$ 3,150,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 92,518
Material	$ 251,335
Voucher	$ 446,812
Outside Srvc	$ 44,689
Overhead	$ 444,104
Other	$ (239,683)
Total	**$ 1,039,775**

Field Completion: 0%
Financial Completion: 33.0%

Spend to Date: $ 1,039,776
Remain. Budget $ 2,110,225
Total Budget $ 3,150,000

Capital Recovery Begins: 7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:
Timeline Risks:
Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

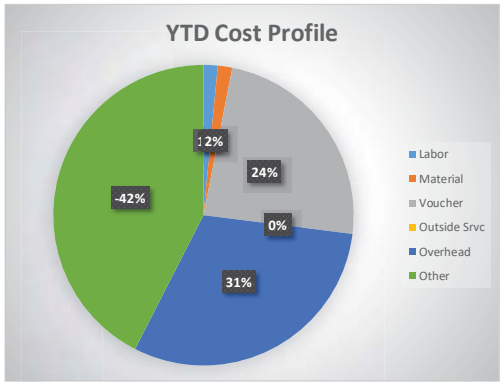
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407										$ 121,515
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 87,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



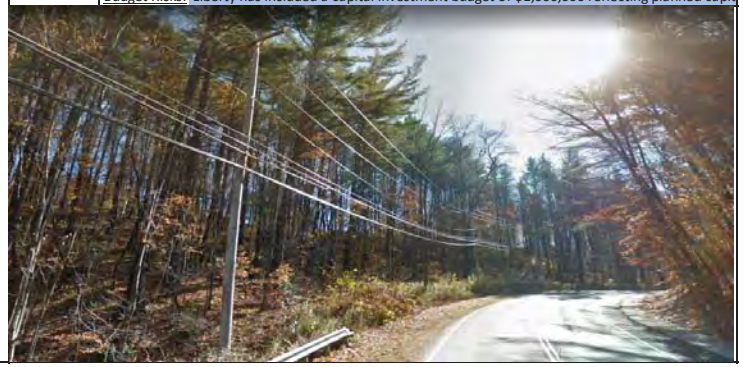
Cost Element	Amount
Labor	$ 12,327
Material	$ 12,568
Voucher	$ 193,077
Outside Srvc	$ -
Overhead	$ 246,578
Other	$ (343,036)
Total	**$ 121,514**

Field Completion:	0%
Financial Completion:	8.7%
Spend to Date:	$ 121,515
Remain. Budget	$ 1,278,485
Total Budget	$ 1,400,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.
Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarte
Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capit



Liberty Utilities

Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -											$ -
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ -
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ -**

Field Completion:	0%
Financial Completion:	0.0%
Spend to Date:	$ -
Remain. Budget	$ 1,000,000
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering in progress. Fairpoint has been contacted and made aware of project.

Construction expected to start in July.

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

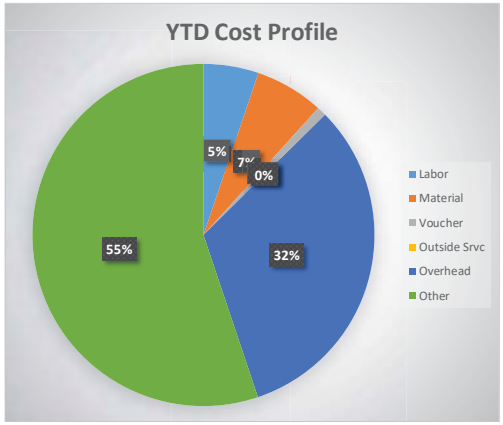
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612										$ 2,033,345
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 107,810
Material	$ 134,544
Voucher	$ (18,366)
Outside Srvc	$ -
Overhead	$ 667,509
Other	$ 1,141,848
Total	**$ 2,033,345**

Field Completion:	0%
Financial Completion:	12.2%
Spend to Date:	$ 2,033,345
Remain. Budget	$ 14,566,655
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: R. MacDonald

Update:

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

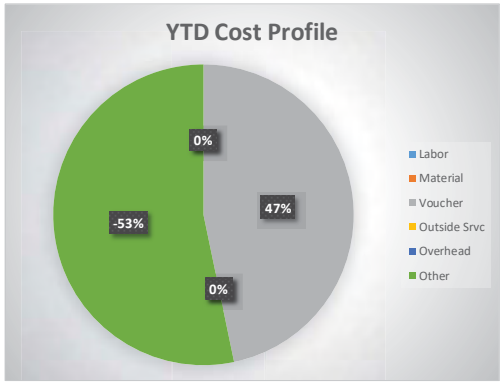
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)										$ (16,358)
Budget	$ 29,258	$ 16,090	$ 39,111	$ 80,403	$ 106,808	$ 90,205	$ 120,433	$ 146,342	$ 217,770	$ 198,478	$ 128,437	$ 276,666	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 116,980
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ (16,358)**

Field Completion:	0%
Financial Completion:	-1.1%
Spend to Date:	$ (16,358)
Remain. Budget	$ 1,466,358
Total Budget	$ 1,450,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

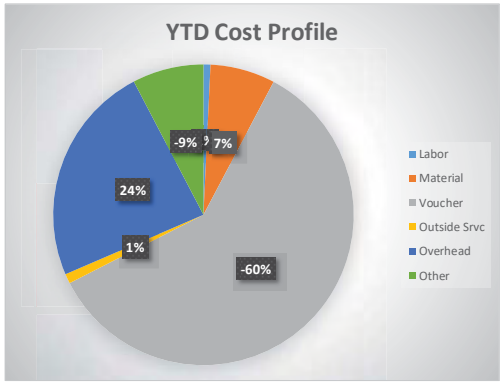
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)										$ (73,698)
Budget	$ 90,799	$ 49,936	$ 121,379	$ 249,525	$ 331,474	$ 279,946	$ 373,757	$ 454,165	$ 675,838	$ 615,967	$ 398,597	$ 858,617	$ 4,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 1,591
Material	$ 14,769
Voucher	$ (126,363)
Outside Srvc	$ 2,203
Overhead	$ 50,325
Other	$ (16,222)
Total	**$ (73,697)**

Field Completion:	0%
Financial Completion:	-1.6%
Spend to Date:	$ (73,698)
Remain. Budget	$ 4,573,698
Total Budget	$ 4,500,000
Capital Recovery Begins:	7/1/2020

PM: R. MacDonald

Update: Expect to spend all budgeted funding in 2018 no changes to the forecast at this time

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

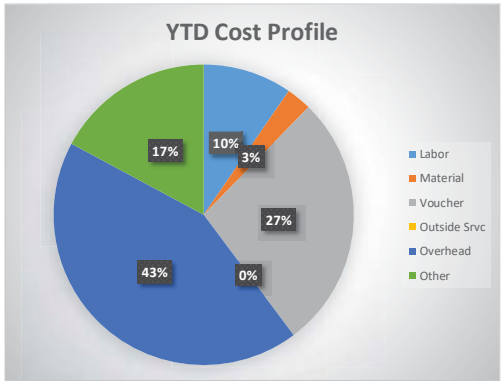
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695										$ 1,170,896
Budget	$ 299,763	$ 164,856	$ 400,719	$ 823,777	$ 1,094,319	$ 924,208	$ 1,233,913	$ 1,499,370	$ 2,231,196	$ 2,033,538	$ 1,315,919	$ 2,834,621	$ 14,856,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 112,176
Material	$ 31,672
Voucher	$ 321,930
Outside Srvc	$ -
Overhead	$ 504,202
Other	$ 200,916
Total	**$ 1,170,896**

Field Completion:	0%
Financial Completion:	7.9%
Spend to Date:	$ 1,170,896
Remain. Budget	$ 13,685,304
Total Budget	$ 14,856,200
Capital Recovery Begins:	

PM: R. MacDonald

Update: Budget and forecast requires review with the group to true up to re-allocations.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- New Projects for 2018 – Needs identified but not funded in budget
  - $1.975m new projects identified for 2018

Project Number	Project Description	Project Manager	Amount
8830-1861	Solar Area Lighting - 9 Lowell Rd Salem	Anthony Strabone	50,000
8830-1862	Electric Charging Station - Exit 2 Park & Ride Salem	Anthony Strabone	50,000
8830-1866	Replace Salem Depot Feeder Gateways	Anthony Strabone	1,200,000
8840-1860	Incremental Transit-Connect Vehicles & Pipe Locating Equipment	Rich MacDonald	302,400
8840-1861	Concord Office Noise Reduction	Richard Foley	40,416
8840-1863	Gas Control Alarm Management Software	Greg Clement	108,000
8830-1803	01659 Granite St Meter Purchases	Rich Foley	225,000
		Total Needed:	**1,975,816**

  - $950k possible available funds in 2018 budget

Project Number	Project Description	Project Manager	Amount
8840-1807	Meter Work Project (Meter Purchases)	Bob Mostone	400,000
8840-1814	K Meter Replacement Program	Rich MacDonald	150,000
8840-1815	Aldyl-A Replacement Program	Rich MacDonald	100,000
8840-1831	Gas System Planning & Reliability	Ryan Burns	300,000
		Total Available:	**950,000**

- Emergent Projects & Funding
- Budget Planning for 2019
- Questions?

Liberty Utilities

April 2018 Capital Spending

Monthly Update

May 29, 2018

Liberty Utilities

April 2018 Capital Spend Update - Agenda

1. Safety Moment
2. Introduction
3. April 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview
4. High Profile Project Presentations
   - Golden Rock
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   - EN Meter Purchases
   - City/State Construction
5. Additional Capital Spending Discussion Items
6. Questions?

Liberty Utilities

Capital Spending YTD + Forecast

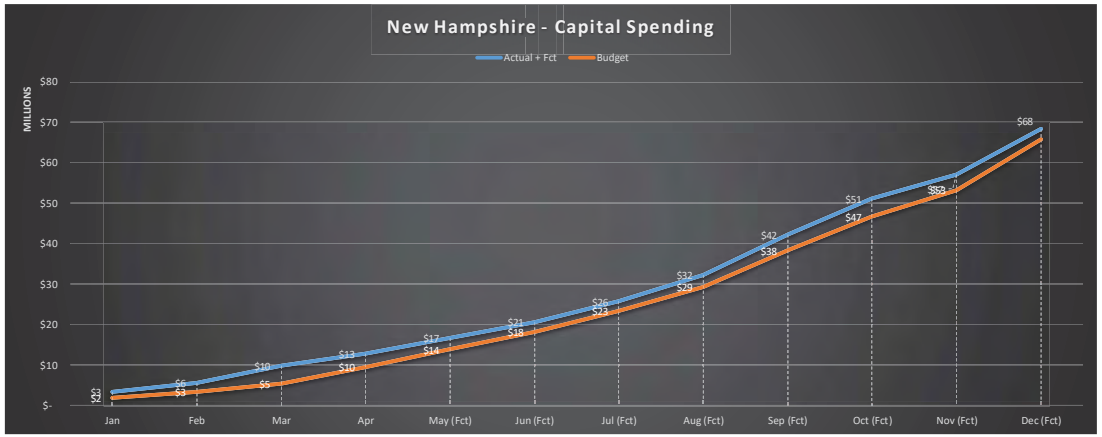
Capital Spending YTD

	Jan	Feb	Mar	Apr	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,710,844	$ 9,969,402	$ 12,910,917	$ 16,733,547	$ 20,659,683	$ 25,778,667	$ 32,221,042	$ 42,275,526	$ 51,217,846	$ 57,155,905	$ 68,362,328
Budget	$ 1,942,944	$ 3,372,941	$ 5,494,122	$ 9,560,878	$ 13,925,513	$ 18,191,155	$ 23,362,325	$ 29,334,930	$ 38,329,603	$ 46,665,474	$ 53,234,583	$ 65,800,928

	Jan	Feb	Mar	Apr	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 2,914,739	$ 2,917,054	$ 3,800,660	$ 4,430,838	$ 6,457,574	$ 5,964,244	$ 4,054,562	$ 7,700,422	$ 47,370,092
Actual GSE	$ 218,185	$ 1,188,263	$ 1,964,959	$ 308,250	$ 845,800	$ 956,254	$ 1,251,131	$ 1,919,889	$ 3,475,409	$ 2,804,505	$ 1,811,838	$ 3,351,641	$ 20,096,125
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 62,092	$ 52,828	$ 67,193	$ 91,649	$ 121,501	$ 173,570	$ 71,659	$ 154,360	$ 896,111
	3,362,297	**2,348,547**	**4,258,558**	**2,941,515**	**3,822,630**	**3,926,136**	**5,118,984**	**6,442,375**	**10,054,484**	**8,942,319**	**5,938,059**	**11,206,423**	**68,362,328**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 899,870	$ 494,889	$ 1,202,934	$ 2,472,930	$ 3,285,082	$ 2,774,418	$ 3,704,135	$ 4,501,019	$ 6,697,919	$ 6,104,561	$ 3,950,311	$ 8,509,363	$ 44,597,431
Budget GSE	$ 1,033,613	$ 911,237	$ 910,310	$ 1,572,445	$ 1,041,893	$ 1,426,884	$ 1,387,961	$ 1,269,283	$ 2,227,971	$ 2,142,877	$ 2,535,679	$ 3,853,947	$ 20,314,100
Budget Keene	$ 9,461	$ 23,870	$ 7,936	$ 21,380	$ 37,661	$ 64,340	$ 79,074	$ 202,303	$ 68,784	$ 88,433	$ 83,119	$ 203,035	$ 889,397
	$ 1,942,944	$ 1,429,997	$ 2,121,181	$ 4,066,756	$ 4,364,635	$ 4,265,642	$ 5,171,170	$ 5,972,605	$ 8,994,673	$ 8,335,871	$ 6,569,108	$ 12,566,346	$ 65,800,928

Forecasted Variance: *(2,561,400)*



Liberty Utilities

March 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

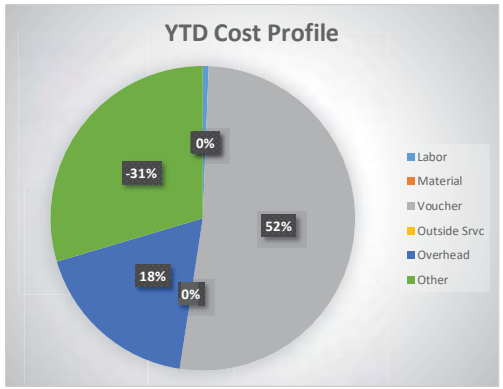
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154									$ 7,990
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 10,141
Outside Srvc	$ -
Overhead	$ 3,519
Other	$ (5,792)
Total	**$ 7,990**

Field Completion:	0%
Financial Completion:	2.0%
Spend to Date:	$ 7,990
Remain. Budget	$ 392,010
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnects have been ordered with an expected Summer arrival date.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

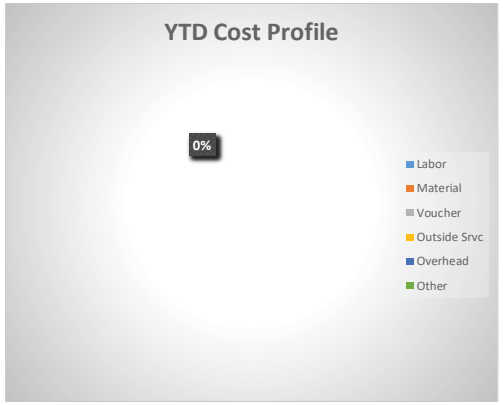
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -										$ -
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$ 1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ -
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ -**

Field Completion:	0%
Financial Completion:	0.0%
Spend to Date:	$ -
Remain. Budget	$ 1,500,000
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering in progress however we have experinced delays with engineering progress due to STORM Response required in March.

Construction is expected to start in July

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($5,739)

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Liberty Utilities

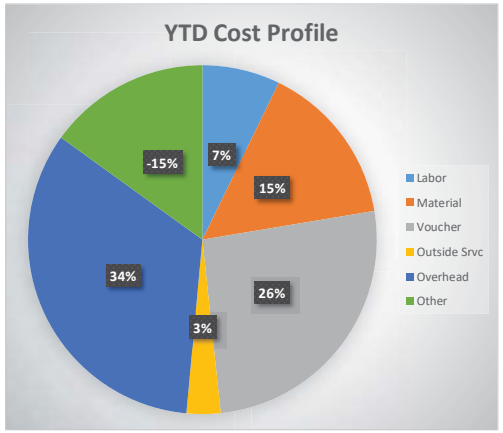
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447									$ 1,330,223
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 215,224	$ 196,821	$ 345,480	$ 332,285	$ 393,194	$ 597,611	$ 3,150,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 137,370
Material	$ 288,237
Voucher	$ 493,898
Outside Srvc	$ 59,920
Overhead	$ 637,204
Other	$ (286,407)
Total	**$ 1,330,222**

Field Completion:	0%
Financial Completion:	42.2%
Spend to Date:	$ 1,330,223
Remain. Budget	$ 1,819,778
Total Budget	$ 3,150,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $540k. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

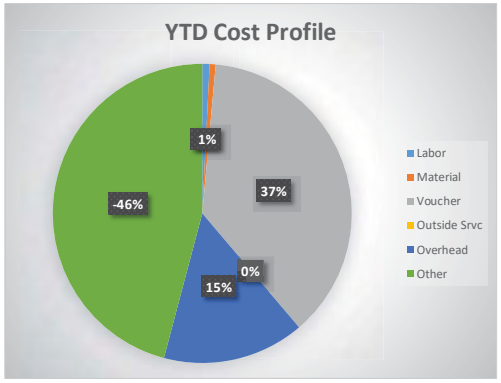
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693									$ 146,207
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 87,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 13,898
Material	$ 11,542
Voucher	$ 660,847
Outside Srvc	$ -
Overhead	$ 271,622
Other	$ (811,701)
Total	**$ 146,208**

Field Completion:	0%
Financial Completion:	10.4%
Spend to Date:	$ 146,207
Remain. Budget	$ 1,253,793
Total Budget	$ 1,400,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering:	Engineering / Design is currently in progress.
Timeline Risks:	It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarte
Budget Risks:	Liberty has included a capital investment budget of $1,600,000 reflecting planned capit

Liberty Utilities

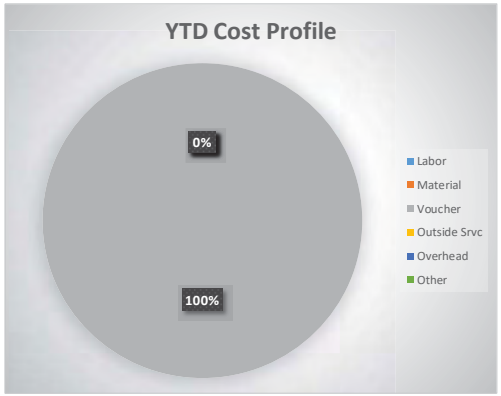
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235									$ 5,235
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 5,235
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ 5,235**

Field Completion:	0%
Financial Completion:	0.5%
Spend to Date:	$ 5,235
Remain. Budget	$ 994,765
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Bids have been received from Contractors, reivew of bids in progress.

Fairpoint has been contacted and made aware of project.

Construction expected to start in July.

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

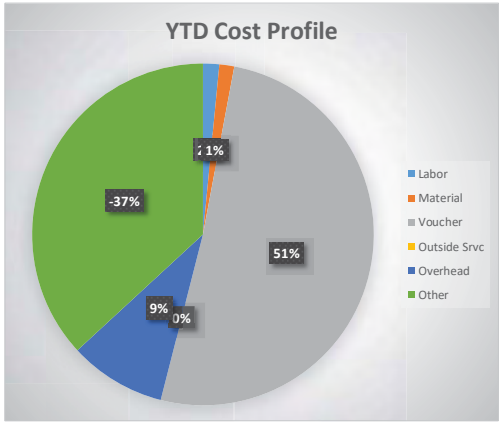
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236									$ 2,694,581
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 157,369
Material	$ 144,202
Voucher	$ 5,232,518
Outside Srvc	$ -
Overhead	$ 939,063
Other	$ (3,778,570)
Total	**$ 2,694,582**

Field Completion:	13%
Financial Completion:	16.2%
Spend to Date:	$ 2,694,581
Remain. Budget	$ 13,905,419
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: R. MacDonald

Update:

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

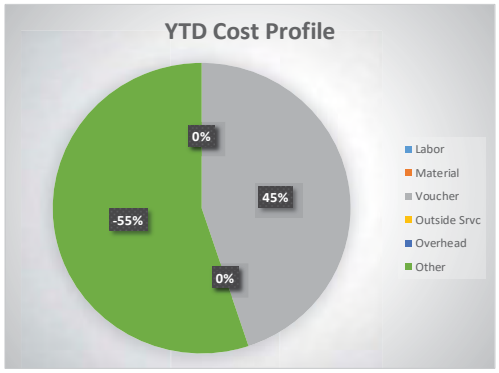
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)									$ (24,645)
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 108,693
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ (24,645)**

Field Completion:	0%
Financial Completion:	-2.3%
Spend to Date:	$ (24,645)
Remain. Budget	$ 1,074,645
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

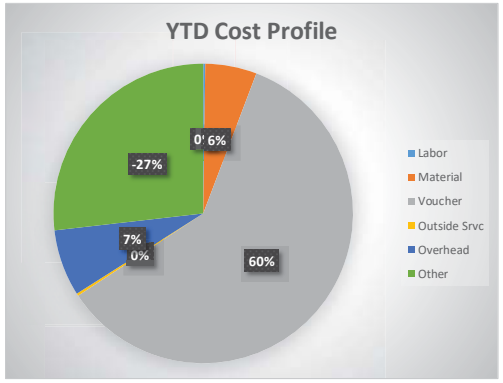
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974									$ 400,276
Budget	$ 90,799	$ 49,936	$ 121,379	$ 249,525	$ 331,474	$ 279,946	$ 373,757	$ 454,165	$ 675,838	$ 615,967	$ 398,597	$ 858,617	$ 4,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 1,907
Material	$ 47,954
Voucher	$ 517,404
Outside Srvc	$ 2,203
Overhead	62,053
Other	$ (231,245)
Total	**$ 400,276**

Field Completion:	40%
Financial Completion:	8.9%
Spend to Date:	$ 400,276
Remain. Budget	$ 4,099,724
Total Budget	$ 4,500,000
Capital Recovery Begins:	7/1/2020

PM: R. MacDonald

Update: Expect to spend all budgeted funding in 2018 no changes to the forecast at this time

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

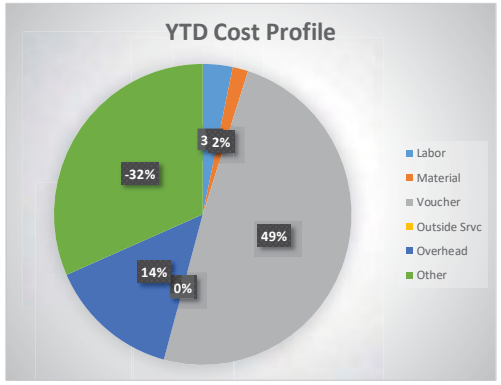
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245									$ 1,734,141
Budget	$ 273,481	$ 150,403	$ 365,586	$ 751,554	$ 998,376	$ 843,179	$ 1,125,732	$ 1,367,914	$ 2,035,579	$ 1,855,250	$ 1,200,547	$ 2,586,099	$ 13,553,700
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 152,599
Material	$ 79,718
Voucher	$ 2,319,974
Outside Srvc	$ -
Overhead	668,808
Other	$ (1,486,958)
Total	**$ 1,734,140**

Field Completion:	13%
Financial Completion:	12.8%
Spend to Date:	$ 1,734,141
Remain. Budget	$ 11,819,559
Total Budget	$ 13,553,700
Capital Recovery Begins:	

PM: R. MacDonald

Update: Budget and forecast requires review with the group to true up to re-allocations.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- New Projects for 2018 – Needs identified but not funded in budget

  $1.6m new projects identified for 2018

Project Number	Project Description	Project Manager	Amount
8830-1861	Solar Area Lighting - 9 Lowell Rd Salem	Anthony Strabone	50,000
8830-1862	Electric Charging Station - Exit 2 Park & Ride Salem	Anthony Strabone	50,000
8830-1866	Replace Salem Depot Feeder Gateways	Anthony Strabone	1,200,000
8830-1873	EAP - Cogsdale CIS Systems Modifications	Marcia Spence	269,541
		Total Needed:	**1,569,541**

- Monthly updates to forecast spending; new monthly reporting for Oakville
- Carry-over spend from 2017 – Roughly **~$2.2m** from prior year projects not included in 2018 budget
- Emergent Projects & Funding
- Budget Planning for 2019 – Meeting scheduled for June 4th.
- Questions?

Liberty Utilities

May 2018 Capital Spending

Monthly Update

June 21, 2018

Liberty Utilities

May 2018 Capital Spend Update - Agenda

1. Safety Moment
2. Introduction
3. May 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview
4. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Bare Conductor
   - Extend 14L4
   - CIBS
   - EN Meter Purchases
   - City/State Construction
5. Additional Capital Spending Discussion Items
6. Questions?

Liberty Utilities

Capital Spending YTD + Forecast

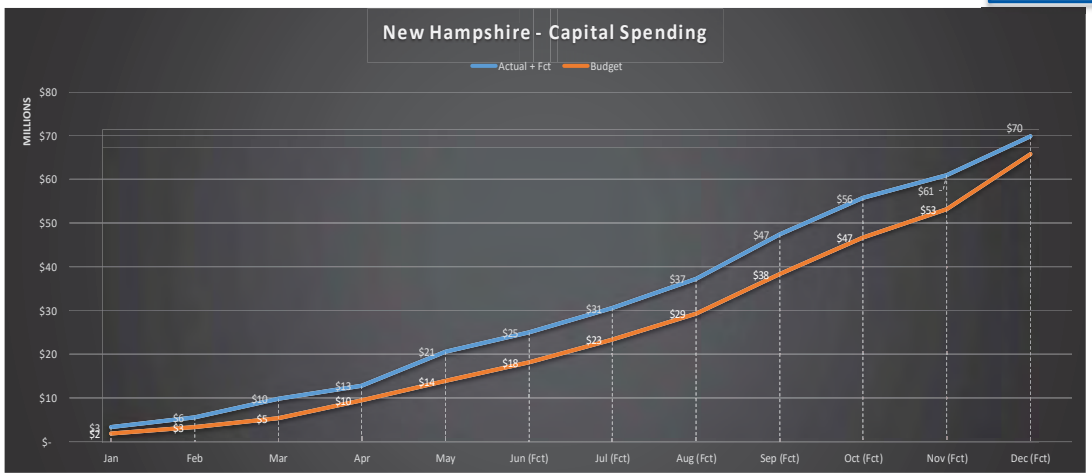
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,710,844	$ 9,969,402	$ 12,910,917	$ 20,675,552	$ 25,102,286	$ 30,546,413	$ 37,343,924	$ 47,400,623	$ 55,760,197	$ 61,053,256	$ 69,902,082
Budget	$ 1,942,944	$ 3,372,941	$ 5,494,122	$ 9,560,878	$ 13,925,513	$ 18,191,155	$ 23,362,325	$ 29,334,930	$ 38,329,603	$ 46,665,474	$ 53,234,583	$ 65,800,928

	Jan	Feb	Mar	Apr	May	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 3,370,969	$ 3,980,299	$ 4,596,217	$ 6,225,970	$ 5,384,131	$ 3,431,232	$ 5,417,463	$ 48,045,103
Actual GSE	$ 218,185	$ 1,188,263	$ 1,964,959	$ 308,250	$ 1,200,621	$ 966,529	$ 1,328,780	$ 2,097,538	$ 3,653,059	$ 2,871,879	$ 1,811,838	$ 3,351,641	$ 20,961,543
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 89,237	$ 135,047	$ 103,755	$ 177,672	$ 103,562	$ 49,989	$ 79,722	$ 895,435
	3,362,297	**2,348,547**	**4,258,558**	**2,941,515**	**7,764,635**	**4,426,735**	**5,444,127**	**6,797,511**	**10,056,700**	**8,359,573**	**5,293,059**	**8,848,826**	**69,902,082**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 899,870	$ 494,889	$ 1,202,934	$ 2,472,930	$ 3,285,082	$ 2,774,418	$ 3,704,135	$ 4,501,019	$ 6,697,919	$ 6,104,561	$ 3,950,311	$ 8,509,363	$ 44,597,431
Budget GSE	$ 1,033,613	$ 911,237	$ 910,310	$ 1,572,445	$ 1,041,893	$ 1,426,884	$ 1,387,961	$ 1,269,283	$ 2,227,971	$ 2,142,877	$ 2,535,679	$ 3,853,947	$ 20,314,100
Budget Keene	$ 9,461	$ 23,870	$ 7,936	$ 21,380	$ 37,661	$ 64,340	$ 79,074	$ 202,303	$ 68,784	$ 88,433	$ 83,119	$ 203,035	$ 889,397
	$ 1,942,944	$ 1,429,997	$ 2,121,181	$ 4,066,756	$ 4,364,635	$ 4,265,642	$ 5,171,170	$ 5,972,605	$ 8,994,673	$ 8,335,871	$ 6,569,108	$ 12,566,346	$ 65,800,928

Forecasted Variance: *(4,101,154)*



Liberty Utilities

May 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

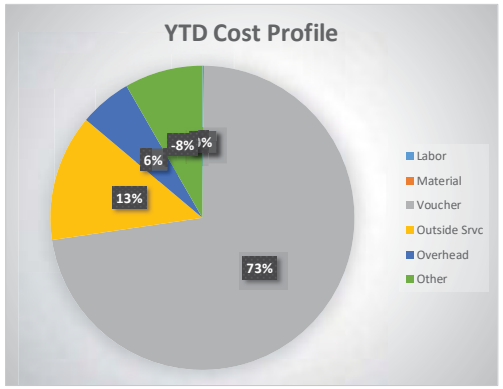
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,060								$ 58,050
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 50,477
Outside Srvc	$ 9,374
Overhead	$ 3,870
Other	$ (5,792)
Total	**$ 58,050**

Field Completion:	0%
Financial Completion:	14.5%
Spend to Date:	$ 58,050
Remain. Budget	$ 341,950
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnects have been ordered with an expected Summer arrival date.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

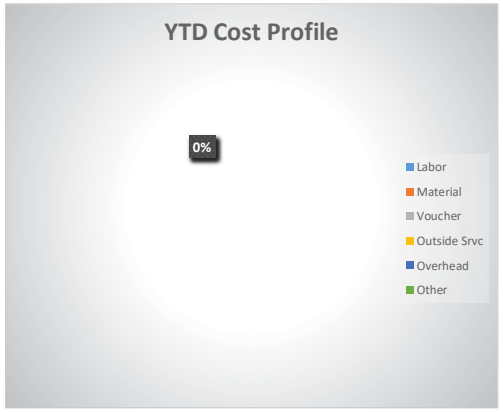
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -										$ -
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$ 1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ -
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ -**

Field Completion:	0%
Financial Completion:	0.0%
Spend to Date:	$ -
Remain. Budget	$ 1,500,000
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($5,739)

INSERT PROJECT PHOTO HERE

Liberty Utilities

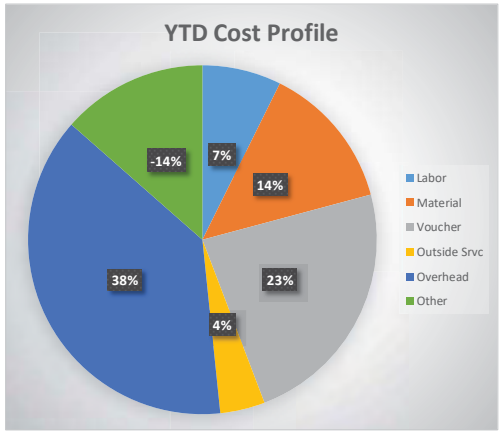
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,485								$ 1,627,708
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 215,224	$ 196,821	$ 345,480	$ 332,285	$ 393,194	$ 597,611	$ 3,150,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 163,556
Material	$ 301,246
Voucher	$ 521,509
Outside Srvc	$ 92,697
Overhead	$ 850,458
Other	$ (301,758)
Total	**$ 1,627,708**

Field Completion:	0%
Financial Completion:	51.7%
Spend to Date:	$ 1,627,708
Remain. Budget	$ 1,522,293
Total Budget	$ 3,150,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $540k. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

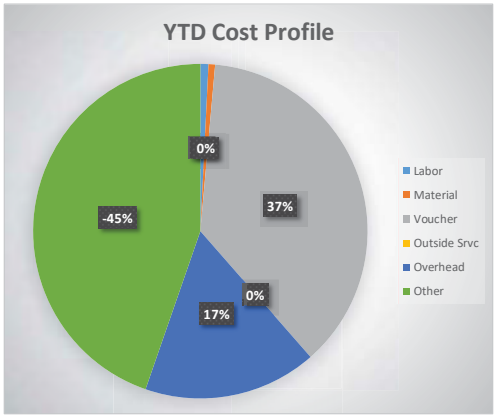
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930								$ 193,137
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 87,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 14,142
Material	$ 11,542
Voucher	$ 674,481
Outside Srvc	$ -
Overhead	$ 304,584
Other	$ (811,611)
Total	**$ 193,137**

Field Completion:	0%
Financial Completion:	13.8%
Spend to Date:	$ 193,137
Remain. Budget	$ 1,206,863
Total Budget	$ 1,400,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

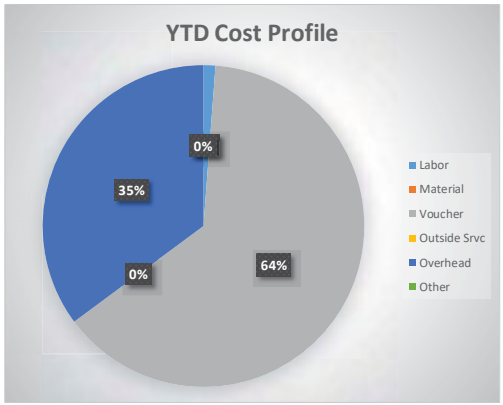
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109								$ 20,344
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 243
Material	
Voucher	$ 12,953
Outside Srvc	$ -
Overhead	$ 7,148
Other	$ -
Total	**$ 20,344**

Field Completion:	0%
Financial Completion:	2.0%
Spend to Date:	$ 20,344
Remain. Budget	$ 979,656
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction

Fairpoint has been contacted and made aware of project.

Construction to start week of July 9, 2018

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

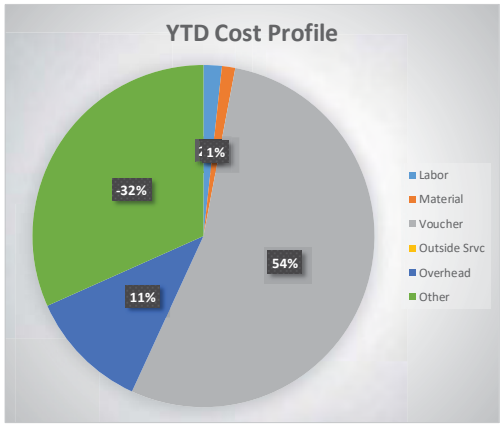
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078								$ 4,430,659
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ 941,449	$ 1,378,748	$ 1,472,228	$ 2,150,000	$ 2,221,016	$ 1,490,171	$ 2,650,000	$ 12,303,613



Cost Element	Amount
Labor	$ 209,460
Material	$ 151,692
Voucher	$ 6,515,217
Outside Srvc	
Overhead	$ 1,384,938
Other	$(3,830,647)
Total	**$ 4,430,659**

Field Completion:	15%
Financial Completion:	26.7%
Spend to Date:	$ 4,430,659
Remain. Budget	$ 12,169,341
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: R. MacDonald

Update: 9003 Ft of main in the ground and in progress.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

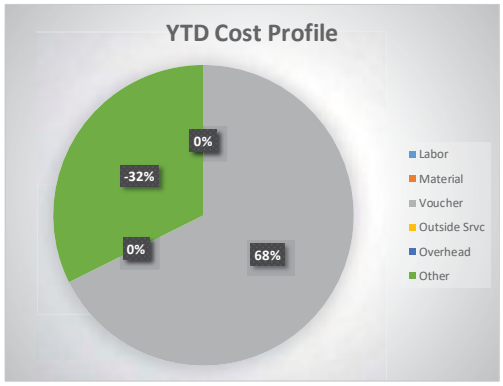
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206								$ 145,561
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ 80,000	$ 150,000	$ 60,000	$ 160,000	$ 175,000	$ 175,000	$ 104,439	$ 904,439



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 278,899
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ 145,561**

Field Completion:	0%
Financial Completion:	13.9%
Spend to Date:	$ 145,561
Remain. Budget	$ 904,439
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We are also experiencing delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

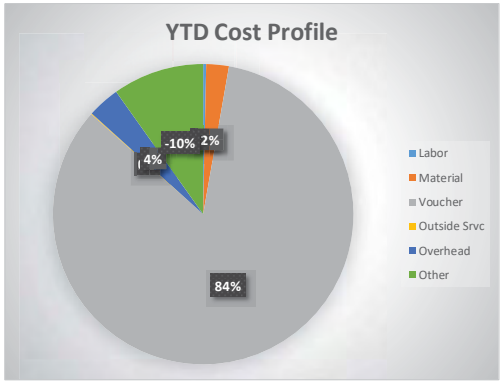
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998								$ 2,260,274
Budget	$ 90,799	$ 49,936	$ 121,379	$ 249,525	$ 331,474	$ 279,946	$ 373,757	$ 454,165	$ 675,838	$ 615,967	$ 398,597	$ 858,617	$ 4,500,000
Forecast		$ -	$ -	$ -	$ -	$ 513,064	$ 467,442	$ 486,194	$ 520,000	$ 310,000	$ 105,000	$ 55,000	$ 2,456,701



Cost Element	Amount
Labor	$ 9,133
Material	$ 68,413
Voucher	$ 2,359,445
Outside Srvc	$ 2,203
Overhead	97,719
Other	$ (276,638)
Total	**$ 2,260,274**

Field Completion:	65%
Financial Completion:	50.2%
Spend to Date:	$ 2,260,274
Remain. Budget	$ 2,239,726
Total Budget	$ 4,500,000
Capital Recovery Begins:	7/1/2020

PM: R. MacDonald

Update: Expect to spend all budgeted funding in 2018 no changes to the forecast at this time. 3830 ft. completed and 8875 ft installed and in progress.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

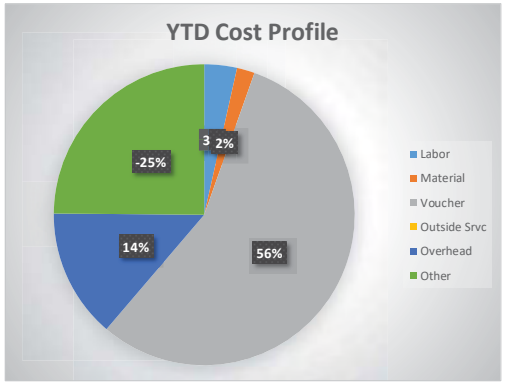
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441								$ 3,062,582
Budget	$ 273,481	$ 150,403	$ 365,586	$ 751,554	$ 998,376	$ 843,179	$ 1,125,732	$ 1,367,914	$ 2,035,579	$ 1,855,250	$ 1,200,547	$ 2,586,099	$ 13,553,700
Forecast		$ -	$ -	$ -	$ -	$ 817,996	$ 994,006	$ 1,175,251	$ 1,479,201	$ 1,546,817	$ 1,072,107	$ 1,742,494	$ 8,827,871



Cost Element	Amount
Labor	$ 213,851
Material	$ 116,479
Voucher	$ 3,402,154
Outside Srvc	
Overhead	845,336
Other	$ (1,515,238)
Total	**$ 3,062,582**

Field Completion:	15%
Financial Completion:	22.6%
Spend to Date:	$ 3,062,582
Remain. Budget	$ 10,491,118
Total Budget	$ 13,553,700
Capital Recovery Begins:	

PM: R. MacDonald

Update: The 1.7 M Reserved for Unidentified Growth will not be used and is available to reallocate. 10,764 ft. of main is completed and 1296 ft. of main installed and in progress.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- Monthly updates to forecast spending; impact to monthly reporting for Oakville
  - Need to ensure updates provided to finance promptly
  - Projected year end variance of $0 unless projecting under/(over) spend; necessary over-expenditure forms can be submitted anytime.
  - Plan for meetings to review June capital spend results and forecast for remainder of 2018
- Carry-over spend from 2017 – Roughly **~$2.6m** (spent 2018)

		2018						
Project	Project Description	Budget	May (YTD)	Jan	Feb	Mar	Apr	May
8840-1772	2017 System Reinforcement - Manchester West Side Loop	-	1,078,478	134,029	134,715	296,560	313,955	199,219
8840-1761	Windham/Pelham Managed Expansion Project	-	1,051,264	137,736	33,458	426,151	285,063	168,855
8840-C18800	Upgrade Hi Line - Concord to Tilton	-	173,767	1,150	99,535	92,163	(93,983)	74,901
8830-C18620	Charlestown DSub	-	129,128	977	75,784	19,031	1,784	31,552
8840-1767	TD Williamson Tapping & Stoppering Equipment Replace & Upgra	-	114,789	114,789	-	-	-	-
			2,547,425					

  - These are prior year projects not included in the 2018 budget
  - Above represents 2017 projects > $100k carry-over in 2018
  - Total carry-over of $2.57m (net of some credits applied in 2018)
- Capital budget planning for 2019 on-going
- Questions?

Liberty Utilities

June 2018 Capital Spending

Monthly Update

July 23, 2018

Liberty Utilities

June 2018 Capital Spend Update - Agenda

1. Safety Moment

2. June 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items

5. Questions?

Liberty Utilities

Capital Spending YTD + Forecast

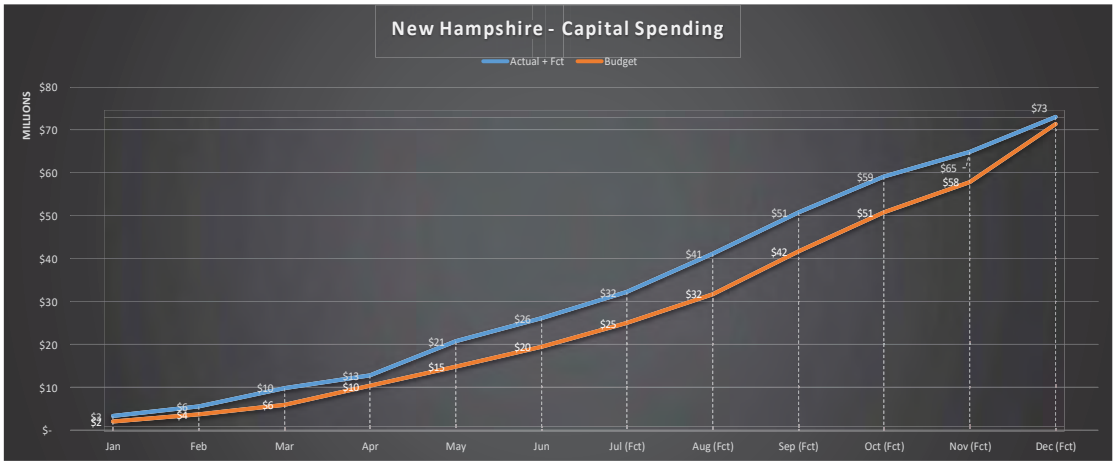
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,739,391	$ 26,166,565	$ 32,244,807	$ 41,268,703	$ 50,808,024	$ 59,170,561	$ 64,839,768	$ 73,133,237	
Budget	$ 2,117,123	$ 3,714,012	$ 5,993,113	$ 10,345,787	$ 14,945,355	$ 19,525,857	$ 25,033,408	$ 31,820,900	$ 41,653,261	$ 50,828,495	$ 57,911,263	$ 71,372,188	
								$ 264,050	$ 264,050	$ 264,050			

	Jan	Feb	Mar	Apr	May	Jun	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,586,321	$ 4,265,843	$ 4,136,310	$ 4,993,170	$ 5,703,224	$ 5,260,238	$ 3,391,732	$ 5,310,684	$ 48,777,523
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,811,038	$ 3,447,017	$ 3,665,935	$ 3,005,580	$ 2,231,915	$ 2,912,604	$ 23,028,736
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 130,894	$ 583,709	$ 170,162	$ 96,718	$ 45,560	$ 70,181	$ 1,326,978
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,834,574**	**5,427,174**	**6,078,242**	**9,023,896**	**9,539,321**	**8,362,537**	**5,669,207**	**8,293,469**	**73,133,237**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 910,726	$ 500,859	$ 1,217,446	$ 2,502,763	$ 3,324,712	$ 2,807,887	$ 3,748,820	$ 4,804,528	$ 7,030,459	$ 6,424,731	$ 3,997,966	$ 8,612,017	$ 45,882,915
Budget GSE	$ 1,186,619	$ 1,046,127	$ 1,045,063	$ 1,805,213	$ 1,196,124	$ 1,638,105	$ 1,593,420	$ 1,536,892	$ 2,652,763	$ 2,558,250	$ 2,911,034	$ 4,424,445	$ 23,594,055
Budget Keene	$ 19,779	$ 49,902	$ 16,592	$ 44,698	$ 78,733	$ 134,509	$ 165,310	$ 446,071	$ 149,139	$ 192,254	$ 173,768	$ 424,463	$ 1,895,218
	$ 2,117,123	$ 1,596,889	$ 2,279,101	$ 4,352,674	$ 4,599,568	$ 4,580,501	$ 5,507,551	$ 6,787,491	$ 9,832,361	$ 9,175,235	$ 7,082,767	$ 13,460,925	$ 71,372,188

Forecasted Variance: *(1,761,049)*



Liberty Utilities

June 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

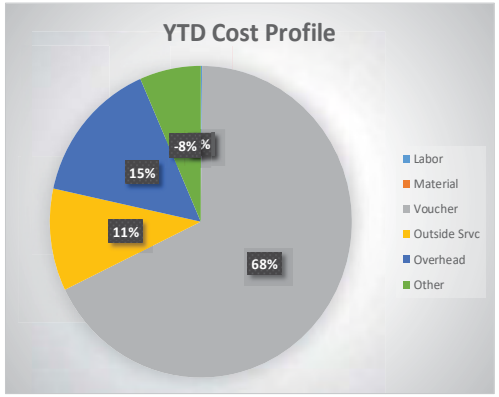
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,060	$ 18,707							$ 76,757
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ 37,169	$ 34,832	$ 53,710	$ 52,035	$ 59,769	$ 85,727	$ 400,000



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 59,784
Outside Srvc	$ 9,374
Overhead	$ 13,270
Other	$ (5,792)
Total	**$ 76,757**

Field Completion:	0%
Financial Completion:	19.2%
Spend to Date:	$ 76,757
Remain. Budget	$ 323,243
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnects have been ordered with an expected Summer arrival date.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

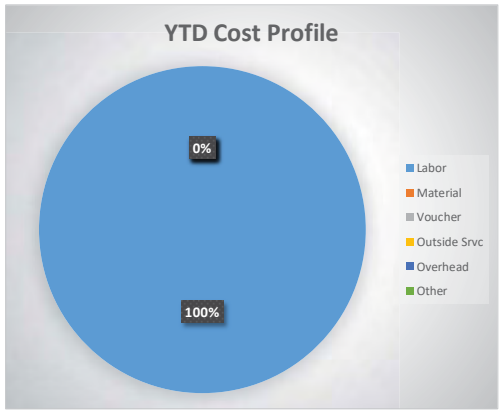
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122							$ 122
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$ 1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 121.71
Material	$ -
Voucher	$ -
Outside Srvc	$ -
Overhead	$ -
Other	$ -
Total	**$ 121.71**

Field Completion:	0%
Financial Completion:	0.0%
Spend to Date:	$ 122
Remain. Budget	$ 1,499,878
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($5,739)

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Liberty Utilities

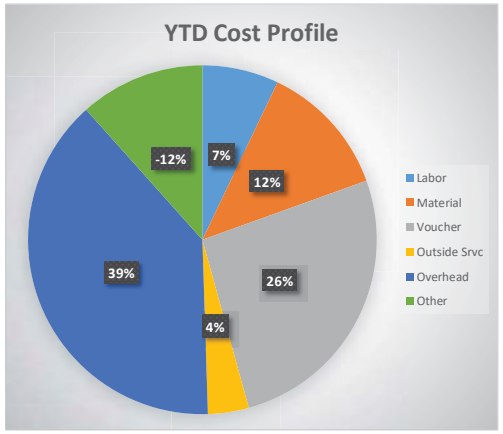
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,485	$ 310,203							$ 1,937,911
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 137,642	$ 125,873	$ 220,944	$ 212,506	$ 251,459	$ 382,190	$ 2,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 179,116
Material	$ 313,269
Voucher	$ 661,517
Outside Srvc	$ 95,550
Overhead	$ 981,675
Other	$ (293,216)
Total	**$ 1,937,911**

Field Completion:	0%
Financial Completion:	80.7%
Spend to Date:	$ 1,937,911
Remain. Budget	$ 462,090
Total Budget	$ 2,400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $540k. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

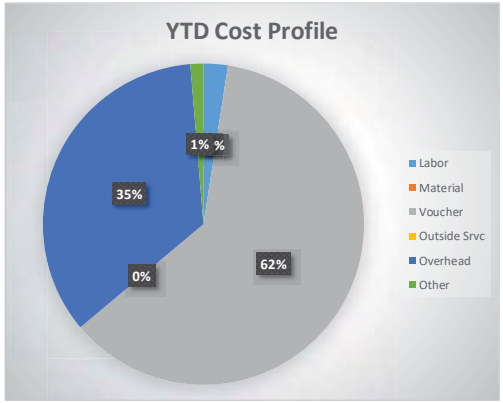
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560							$ 24,904
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 609
Material	$ -
Voucher	$ 15,305
Outside Srvc	$ -
Overhead	$ 8,665
Other	$ 326
Total	**$ 24,904**

Field Completion:	0%
Financial Completion:	2.5%
Spend to Date:	$ 24,904
Remain. Budget	$ 975,096
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction

Fairpoint has delayed contractor start date. Currently working with LU Legal to resolve issue. LU contractor, Northline proposed to start week of 7/30/18

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

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Liberty Utilities

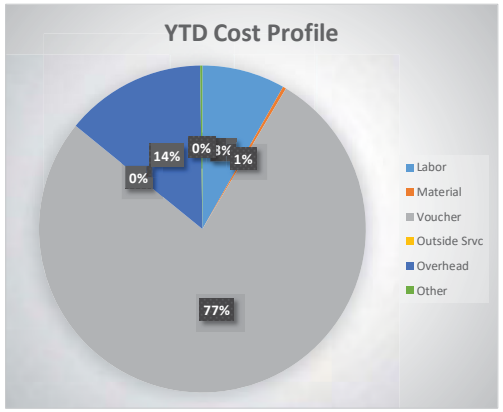
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004							$ 98,353
Budget	$ -	$ -	$ -	$ 50,000	$ 75,000	$ 75,000	$ 220,000	$ 250,000	$ 300,000	$ 400,000	$ 20,000	$ 10,000	$ 1,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 8,086
Material	$ 322
Voucher	$ 76,051
Outside Srvc	$ -
Overhead	$ 13,677
Other	$ 217
Total	**$ 98,353**

Field Completion: 0%
Financial Completion: 7.0%

Spend to Date: $ 98,353
Remain. Budget $ 1,301,647
Total Budget $ 1,400,000

Capital Recovery Begins: 7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Civil construction has been awarded to Mirra. Electrical Construction has been awarded to ElecComm. Portion of civil construction between Salem Depot and pole 13 Pleasant st is complete (9L3). ElecComm is on-site pulling in 1000 MCM cable. Once 1000 MCM is complete, Mirra will re-mobilize and install conduit for 9L2.

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

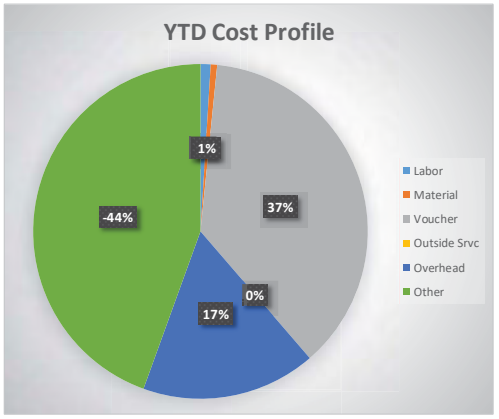
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418							$ 205,555
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Cost Element	Amount
Labor	$ 18,163
Material	$ 11,542
Voucher	$ 688,459
Outside Srvc	$ -
Overhead	$ 313,280
Other	$ (825,889)
Total	**$ 205,555**

Field Completion:	0%
Financial Completion:	14.2%
Spend to Date:	$ 205,555
Remain. Budget	$ 1,244,445
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

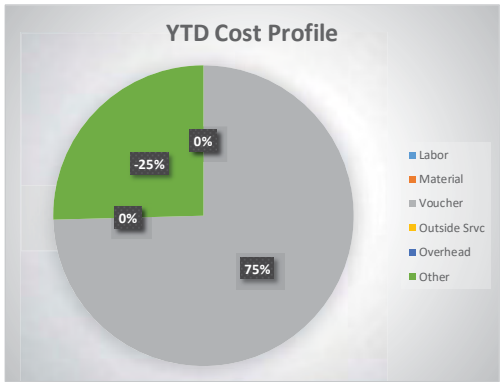
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328							$ 257,889
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 60,000	$ 160,000	$ 175,000	$ 175,000	$ 104,439	$ 824,439



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 391,227
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ 257,889**

Field Completion:	0%
Financial Completion:	24.6%
Spend to Date:	$ 257,889
Remain. Budget	$ 792,111
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We are also experiencing delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

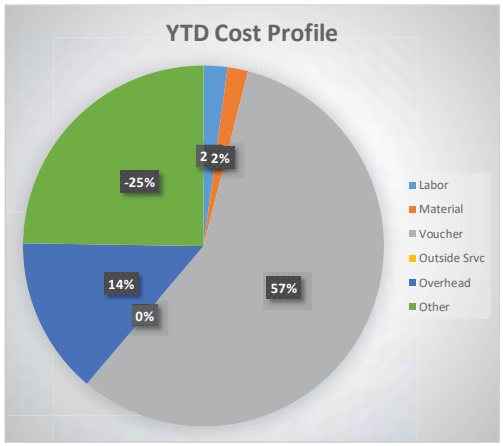
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297							$ 5,891,956
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ 1,378,748	$ 1,472,228	$ 2,150,000	$ 2,221,016	$ 1,490,171	$ 2,650,000	$ 11,362,164



Cost Element	Amount
Labor	$ 250,089
Material	$ 213,788
Voucher	$ 6,676,037
Outside Srvc	$ -
Overhead	$ 1,640,802
Other	$ (2,888,759)
Total	**$ 5,891,957**

Field Completion:	15%
Financial Completion:	35.5%
Spend to Date:	$ 5,891,956
Remain. Budget	$ 10,708,044
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: Shawn Furey

Update: Total targetted main for 2018 is 57,177 ft or 10.8 miles. Total main complete and in progress as of 7/20/2018 is 14,453 ft or 2.7 miles. Total targetted services for 2018 is 930. Total services complete and in progress as of 7/20/2018 is aprx 232 services. Total program 25% complete and 47% season complete. At same time last year in 2017, total program was 21% in progress and complete.

	Sending information to Engineering when abnormal costs are occuring in the field.
Value Engineering:	Ensure that estimates are accounting for all scenerios
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

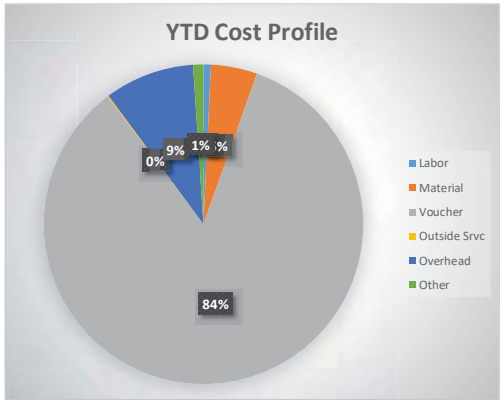
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026							$ 2,962,300
Budget	$ 90,799	$ 49,936	$ 121,379	$ 249,525	$ 331,474	$ 279,946	$ 373,757	$ 454,165	$ 675,838	$ 615,967	$ 398,597	$ 858,617	$ 4,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ 467,442	$ 486,194	$ 520,000	$ 310,000	$ 105,000	$ 55,000	$ 1,943,636



Cost Element	Amount
Labor	$ 16,306
Material	$ 101,562
Voucher	$ 1,823,060
Outside Srvc	$ 2,203
Overhead	196,570
Other	$ 22,559
Total	**$ 2,162,259**

Field Completion:	65%
Financial Completion:	65.8%
Spend to Date:	$ 2,962,300
Remain. Budget	$ 1,537,700
Total Budget	$ 4,500,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Total targetted main for 2018 is 57,177 ft or 10.8 miles. Total main complete and in progress as of 7/20/2018 is 14,453 ft or 2.7 miles. Total targetted services for 2018 is 930. Total services complete and in progress as of 7/20/2018 is aprx 232 services. Total program 25% complete and 47% season complete. At same time last year in 2017, total program was 21% in progress and complete.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

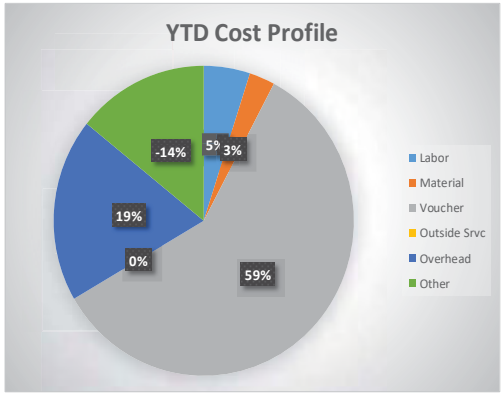
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952							$ 3,986,533
Budget	$ 262,259	$ 144,231	$ 350,584	$ 720,712	$ 957,406	$ 808,578	$ 1,079,535	$ 1,311,779	$ 1,952,045	$ 1,779,117	$ 1,151,281	$ 2,479,973	$ 12,997,500
Forecast		$ -	$ -	$ -	$ -	$ -	$ 994,006	$ 1,175,251	$ 1,479,201	$ 1,546,817	$ 1,072,107	$ 1,742,494	$ 8,009,875



Cost Element	Amount
Labor	$ 277,630
Material	$ 153,676
Voucher	$ 3,279,936
Outside Srvc	$ -
Overhead	1,067,997
Other	$ (792,705)
Total	**$ 3,986,533**

Field Completion:	15%
Financial Completion:	30.7%
Spend to Date:	$ 3,986,533
Remain. Budget	$ 9,010,967
Total Budget	$ 12,997,500
Capital Recovery Begins:	

PM: Shawn Furey

Update: Total targetted main for 2018 is 100,000 ft or 18.9 miles. Currently 80,363 ft or 15.2 miles is in the sytem. Expect additional 20k to be sold and in system in 2018. As of 7/20/2018, 22,939 ft or 4.34 miles is in progress or complete. Total targetted growth services for 2018 is 1260. As of 7/20/2018 712 services are in the system. 365 services have been installed in 2018. At same time last year, for main there was 59,899 ft or 11.3 miles and for services there were 760 services in the system.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- Monthly updates to forecast spending; impact to monthly reporting for Oakville
  - Need to ensure updates provided to finance promptly
  - Projected year end variance of $0 unless projecting under/(over) spend; necessary over-expenditure forms can be submitted anytime.
- Capital budget planning for 2019
  - File located in Engineering shared drive should be updated with latest on proposed 2019 capex budget
- Questions?

Liberty Utilities

July 2018 Capital Spending

Monthly Update

September 6, 2018

Liberty Utilities

July 2018 Capital Spend Update - Agenda

1. Safety Moment

2. July 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items

5. Questions?

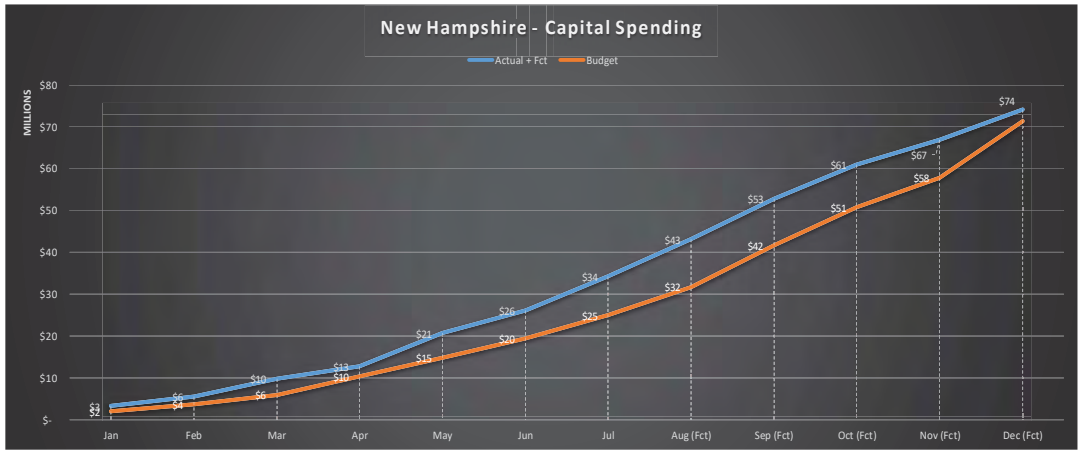
Liberty Utilities

Capital Spending YTD + Forecast

Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,739,391	$ 26,166,565	$ 34,242,987	$ 43,143,714	$ 52,837,338	$ 60,978,006	$ 66,988,901	$ 74,209,945	
Budget	$ 2,117,123	$ 3,714,012	$ 5,993,113	$ 10,345,787	$ 14,945,355	$ 19,525,857	$ 25,033,408	$ 31,820,900	$ 41,653,261	$ 50,828,495	$ 57,911,263	$ 71,372,188	
								$ 264,050	$ 264,050	$ 264,050			
	Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug (Fct)**	**Sep (Fct)**	**Oct (Fct)**	**Nov (Fct)**	**Dec (Fct)**	**Annual**
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,586,321	$ 4,265,843	$ 6,405,222	$ 4,776,628	$ 5,935,927	$ 5,062,885	$ 3,688,149	$ 4,411,659	$ 50,262,634
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 3,514,268	$ 3,538,550	$ 2,921,146	$ 2,229,181	$ 2,726,759	$ 22,501,957
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 609,831	$ 219,147	$ 156,638	$ 93,564	$ 82,627	$ 1,445,354
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,834,574**	**5,427,174**	**8,076,422**	**8,900,727**	**9,693,624**	**8,140,668**	**6,010,894**	**7,221,044**	**74,209,945**
	January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Annual**
Budget EN	$ 910,726	$ 500,859	$ 1,217,446	$ 2,502,763	$ 3,324,712	$ 2,807,887	$ 3,748,820	$ 4,804,528	$ 7,030,459	$ 6,424,731	$ 3,997,966	$ 8,612,017	$ 45,882,915
Budget GSE	$ 1,186,619	$ 1,046,127	$ 1,045,063	$ 1,805,213	$ 1,196,124	$ 1,638,105	$ 1,593,420	$ 1,536,892	$ 2,652,763	$ 2,558,250	$ 2,911,034	$ 4,424,445	$ 23,594,055
Budget Keene	$ 19,779	$ 49,902	$ 16,592	$ 44,698	$ 78,733	$ 134,509	$ 165,310	$ 446,071	$ 149,139	$ 192,254	$ 173,768	$ 424,463	$ 1,895,218
	$ 2,117,123	$ 1,596,889	$ 2,279,101	$ 4,352,674	$ 4,599,568	$ 4,580,501	$ 5,507,551	$ 6,787,491	$ 9,832,361	$ 9,175,235	$ 7,082,767	$ 13,460,925	$ 71,372,188

Forecasted Variance: *(2,837,757)*



Liberty Utilities

July 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

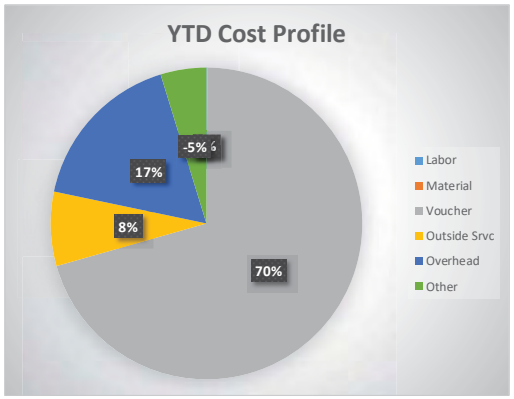
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480						$ 110,238
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 58,578	$ 47,932	$ 50,862	$ 47,388	$ 85,003	$ 400,000



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 85,875
Outside Srvc	$ 9,374
Overhead	$ 20,659
Other	$ (5,792)
Total	**$ 110,237**

Field Completion:	0%
Financial Completion:	27.6%
Spend to Date:	$ 110,238
Remain. Budget	$ 289,762
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

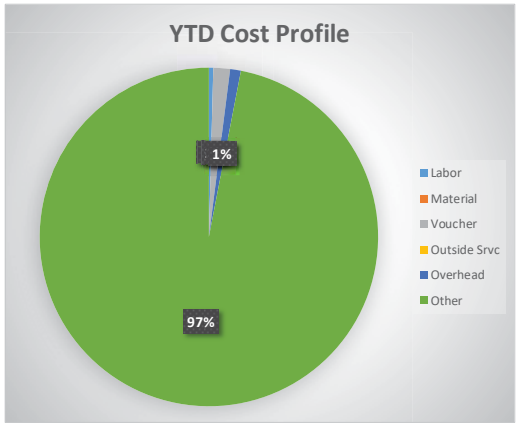
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978						$ 29,100
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 398,567	$ 398,567	$ 224,589	$ 224,589	$ 224,589	$1,500,000



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 464
Outside Srvc	$ -
Overhead	$ 298
Other	$ 28,216
Total	**$ 29,100**

Field Completion:	0%
Financial Completion:	1.9%
Spend to Date:	$ 29,100
Remain. Budget	$ 1,470,900
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Pole sets complete. Poles are being framed and pull wire installed.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

INSERT PROJECT PHOTO HERE

Liberty Utilities

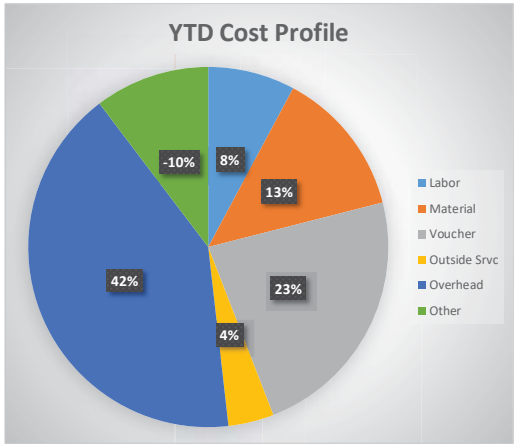
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428						$ 2,338,340
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 137,642	$ 125,873	$ 220,944	$ 212,506	$ 251,459	$ 382,190	$ 2,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000	$ 222,142	$ 185,000	$ 185,000	$ 3,330,482



Cost Element	Amount
Labor	$ 230,582
Material	$ 388,983
Voucher	$ 680,411
Outside Srvc	$ 120,694
Overhead	$ 1,222,024
Other	$ (304,353)
Total	**$ 2,338,340**

Field Completion:	0%
Financial Completion:	97.4%
Spend to Date:	$ 2,338,340
Remain. Budget	$ 61,660
Total Budget	$ 2,400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $1M. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

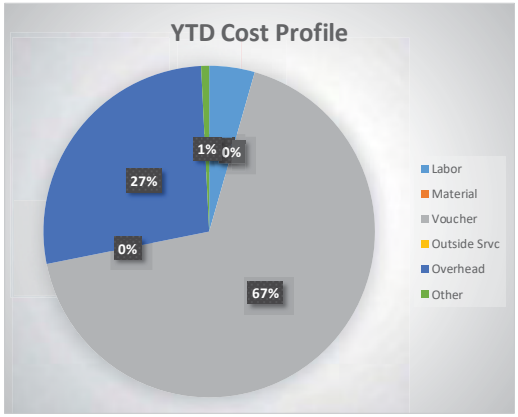
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138						$ 45,042
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 362,178	$ 197,551	$ 164,626	$ 131,701	$ 98,902	$ 1,000,000



Cost Element	Amount
Labor	$ 1,999
Material	$ -
Voucher	$ 30,371
Outside Srvc	$ -
Overhead	$ 12,322
Other	$ 351
Total	**$ 45,042**

Field Completion:	0%
Financial Completion:	4.5%
Spend to Date:	$ 45,042
Remain. Budget	$ 954,958
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction

All pole sets complete. Majority of poles framed and pull rope has been installed.

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

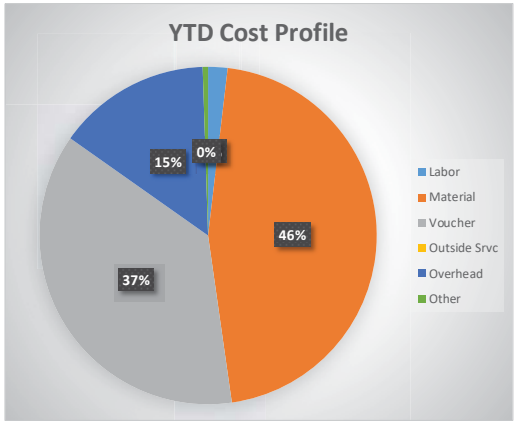
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	448069.95						$ 546,423
Budget	$ -	$ -	$ -	$ 50,000	$ 75,000	$ 75,000	$ 220,000	$ 250,000	$ 300,000	$ 400,000	$ 20,000	$ 10,000	$ 1,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 301,051	$ 226,210	$ 303,311	$ 15,336	$ 7,668	$ 1,400,000



Cost Element	Amount
Labor	$ 10,175
Material	$ 250,718
Voucher	$ 202,330
Outside Srvc	
Overhead	$ 80,400
Other	$ 2,800
Total	**$ 546,423**

Field Completion:	0%
Financial Completion:	39.0%
Spend to Date:	$ 546,423
Remain. Budget	$ 853,577
Total Budget	$ 1,400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Civil construction is complete. 1000 MCM cable install for the 9L3 is complete.
ElecComm is on-site pulling in 1000 MCM cable for 9L2.

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

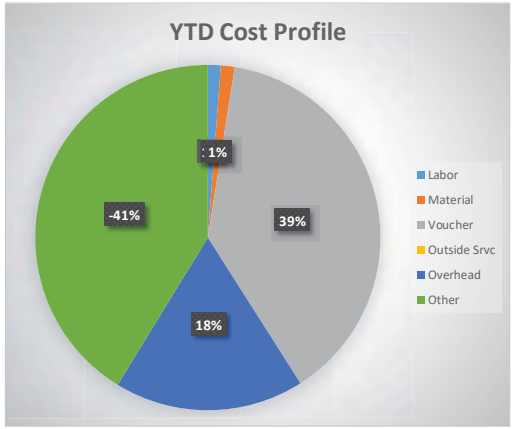
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998						$ 315,553
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 57,586	$ 161,241	$ 322,482	$ 103,655	$ 489,482	$ 1,450,000



Cost Element	Amount
Labor	$ 21,642
Material	$ 23,372
Voucher	$ 693,505
Outside Srvc	
Overhead	$ 320,214
Other	$ (743,180)
Total	**$ 315,553**

Field Completion:	0%
Financial Completion:	21.8%
Spend to Date:	$ 315,553
Remain. Budget	$ 1,134,447
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

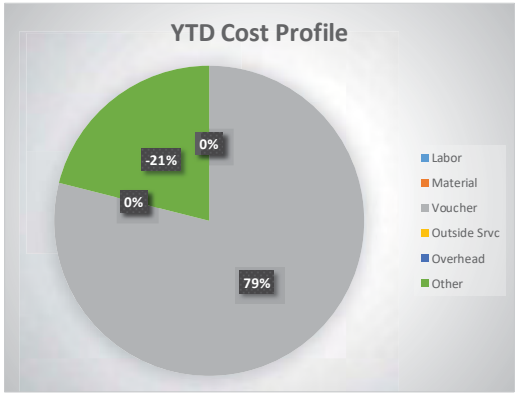
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565						$ 366,454
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 225,000	$ 100,000	$ 83,546	$ 25,000	$ 1,050,000



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 499,792
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ 366,454**

Field Completion:	0%
Financial Completion:	34.9%
Spend to Date:	$ 366,454
Remain. Budget	$ 683,546
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We are also experiencing delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

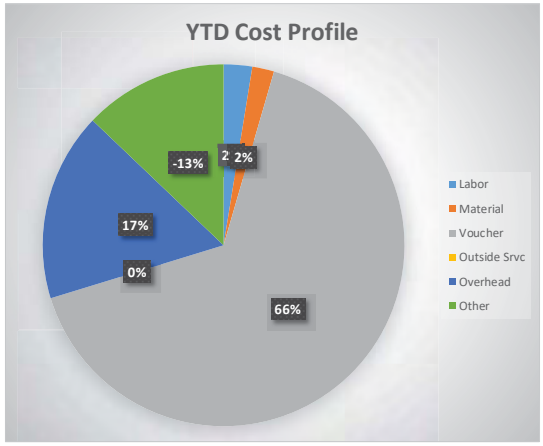
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683						$ 8,423,639
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,241,820	$ 1,532,844	$ 1,887,352	$ 1,256,988	$ 2,257,357	$ 16,600,000



Cost Element	Amount
Labor	$ 289,290
Material	$ 221,485
Voucher	$ 7,462,693
Outside Srvc	$ -
Overhead	$ 1,912,122
Other	$ (1,461,952)
Total	**$ 8,423,639**

Field Completion: 15%
Financial Completion: 50.7%
Spend to Date: $ 8,423,639
Remain. Budget $ 8,176,361
Total Budget $ 16,600,000
Capital Recovery Begins:

PM: Shawn Furey

Update: Total targetted main for 2018 is 57,177 ft or 10.8 miles. Total main complete and in progress as of 7/20/2018 is 14,453 ft or 2.7 miles. Total targetted services for 2018 is 930. Total services complete and in progress as of 7/20/2018 is aprx 232 services. Total program 25% complete and 47% season complete. At same time last year in 2017, total program was 21% in progress and complete.

Sending information to Engineering when abnormal costs are occuring in the field.
Value Engineering: Ensure that estimates are accounting for all scenerios
Timeline Risks: None at this time
Budget Risks: None at this time

Liberty Utilities

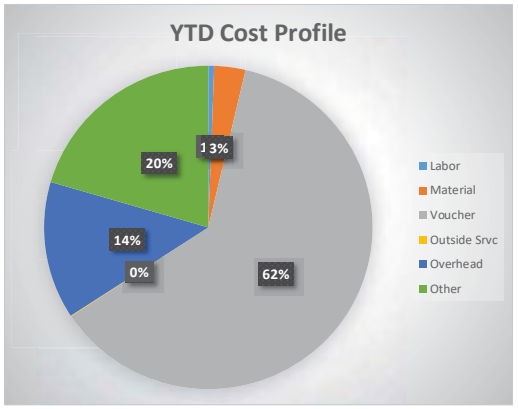
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037						$ 3,460,337
Budget	$ 90,799	$ 49,936	$ 121,379	$ 249,525	$ 331,474	$ 279,946	$ 373,757	$ 454,165	$ 675,838	$ 615,967	$ 398,597	$ 858,617	$ 4,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 465,000	$ 250,000	$ 250,000	$ 50,000	$ 24,664	$ 4,500,001



Cost Element	Amount
Labor	$ 19,834
Material	$ 106,521
Voucher	$ 2,148,388
Outside Srvc	$ 2,203
Overhead	475,237
Other	$ 708,154
Total	**$ 3,460,337**

Field Completion:	65%
Financial Completion:	76.9%
Spend to Date:	$ 3,460,337
Remain. Budget	$ 1,039,663
Total Budget	$ 4,500,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Total targetted main for 2018 is 57,177 ft or 10.8 miles. Total main complete and in progress as of 7/20/2018 is 14,453 ft or 2.7 miles. Total targetted services for 2018 is 930. Total services complete and in progress as of 7/20/2018 is aprx 232 services. Total program 25% complete and 47% season complete. At same time last year in 2017, total program was 21% in progress and complete.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

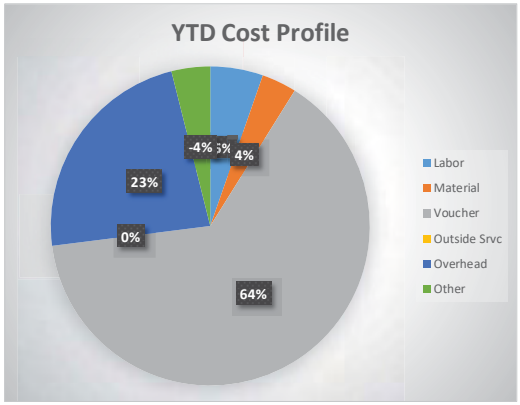
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811						$ 5,536,345
Budget	$ 249,319	$ 137,114	$ 333,286	$ 685,152	$ 910,167	$ 768,682	$ 1,026,271	$ 1,247,056	$ 1,855,731	$ 1,691,335	$ 1,094,476	$ 2,357,611	$12,356,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,175,000	$ 1,595,000	$ 1,530,000	$ 1,295,000	$ 1,224,856	$12,356,201



Cost Element	Amount
Labor	$ 321,480
Material	$ 212,298
Voucher	$ 3,852,511
Outside Srvc	$ -
Overhead	1,385,751
Other	$ (235,695)
Total	**$ 5,536,345**

Field Completion:	15%
Financial Completion:	44.8%
Spend to Date:	$ 5,536,345
Remain. Budget	$ 6,819,855
Total Budget	$ 12,356,200
Capital Recovery Begins:	

PM: Shawn Furey

Update: Total targetted main for 2018 is 100,000 ft or 18.9 miles. Currently 80,363 ft or 15.2 miles is in the sytem. Expect additional 20k to be sold and in system in 2018. As of 7/20/2018, 22,939 ft or 4.34 miles is in progress or complete. Total targetted growth services for 2018 is 1260. As of 7/20/2018 712 services are in the system. 365 services have been installed in 2018. At same time last year, for main there was 59,899 ft or 11.3 miles and for services there were 760 services in the system.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- Monthly updates to forecast spending; impact to monthly reporting for Oakville
  - Need to ensure updates provided to finance promptly
  - Projected year end variance of $0 unless projecting under/(over) spend; necessary over-expenditure forms can be submitted anytime
  - Plan for identifying and submitting over expenditure forms to be discussed at our next meeting late September
  - Process for close-out forms; to be submitted by year end
- Capital budget planning for 2019
  - Updates to capital spend for 2019 in the budget planning model
  - Expect meetings by late September to finalize capital spend plan for 2019 following review and finalization of the overall budget by Oakville
  - Ideas on how to best to facilitate Business Case Forms for 2019 capital projects
    - Team lead/point-person for review (prior to Finance review)
    - Location for saved files
    - Process improvements
- Questions?

Liberty Utilities

August 2018 Capital Spending

Monthly Update

September 27, 2018

Liberty Utilities

August 2018 Capital Spend Update - Agenda

1. Safety Moment

2. August 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items

5. Questions?

Liberty Utilities

Capital Spending YTD + Forecast

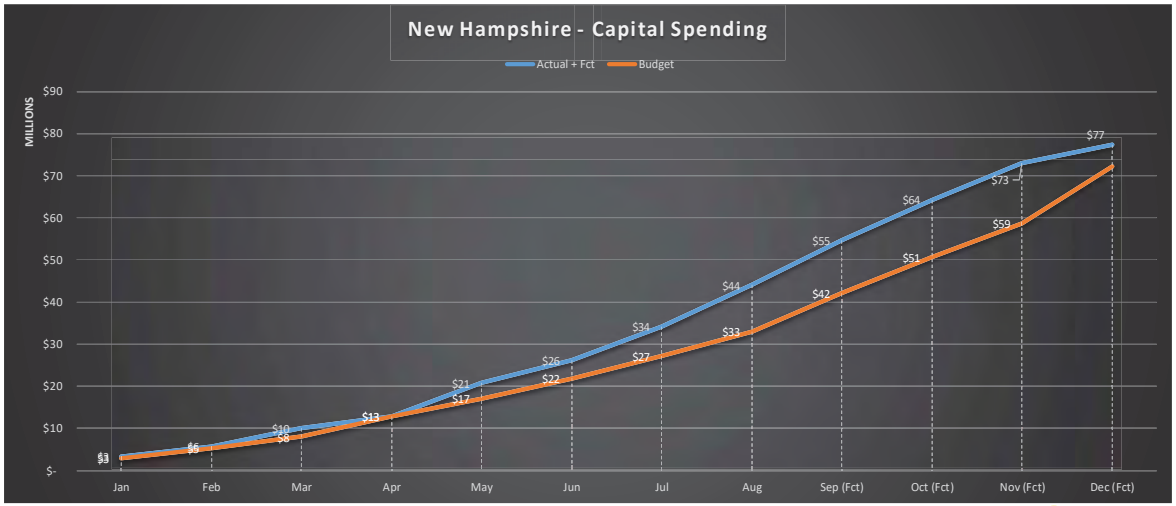
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,739,391	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 54,706,490	$ 64,293,302	$ 73,022,746	$ 77,452,325
Budget	$ 2,862,902	$ 5,266,958	$ 7,994,814	$ 12,921,557	$ 17,064,153	$ 21,891,902	$ 27,128,433	$ 33,044,518	$ 42,036,580	$ 50,576,988	$ 58,599,349	$ 72,209,939

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,586,321	$ 4,265,843	$ 6,405,222	$ 6,759,423	$ 6,826,778	$ 6,026,690	$ 4,606,308	$ 2,527,960	$ 53,134,545
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 3,639,402	$ 3,465,786	$ 4,094,661	$ 1,869,113	$ 23,130,271
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 175,330	$ 94,337	$ 28,475	$ 32,504	$ 1,187,508
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,834,574**	**5,427,174**	**8,076,422**	**9,821,993**	**10,641,510**	**9,586,812**	**8,729,444**	**4,429,578**	**77,452,325**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 454,450	$ 249,927	$ 607,502	$ 1,248,872	$ 1,659,022	$ 1,401,128	$ 1,870,651	$ 2,397,447	$ 3,508,180	$ 3,205,923	$ 1,994,974	$ 4,297,373	$ 22,895,450
Budget GSE	$ 2,389,671	$ 2,106,743	$ 2,104,599	$ 3,635,428	$ 2,408,813	$ 3,298,896	$ 3,208,909	$ 3,095,070	$ 5,342,266	$ 5,151,930	$ 5,862,384	$ 8,910,166	$ 47,514,875
Budget Keene	$ 18,781	$ 47,385	$ 15,755	$ 42,443	$ 74,761	$ 127,724	$ 156,971	$ 423,569	$ 141,615	$ 182,556	$ 165,002	$ 403,051	$ 1,799,614
	$ 2,862,902	**$ 2,404,056**	**$ 2,727,857**	**$ 4,926,743**	**$ 4,142,596**	**$ 4,827,749**	**$ 5,236,531**	**$ 5,916,085**	**$ 8,992,061**	**$ 8,540,409**	**$ 8,022,360**	**$ 13,610,591**	**$ 72,209,939**

Forecasted Variance: *(5,242,386)*



Liberty Utilities

August 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

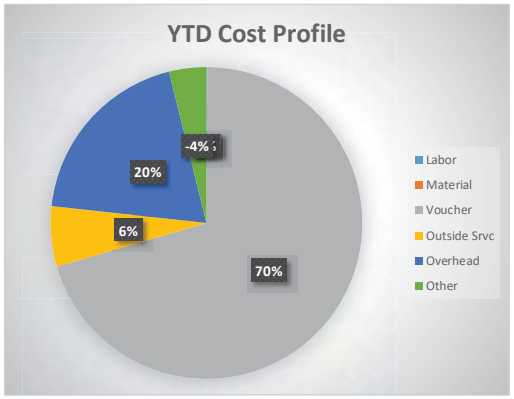
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480	$ 28,275					$ 138,513
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 78,234	$ 50,862	$ 47,388	$ 85,003	$ 400,000



Cost Element	Amount
Labor	$ 122
Material	$ -
Voucher	$ 105,676
Outside Srvc	$ 9,374
Overhead	$ 29,133
Other	$ (5,792)
Total	**$ 138,513**

Field Completion:	0%
Financial Completion:	34.6%
Spend to Date:	$ 138,513
Remain. Budget	$ 261,487
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

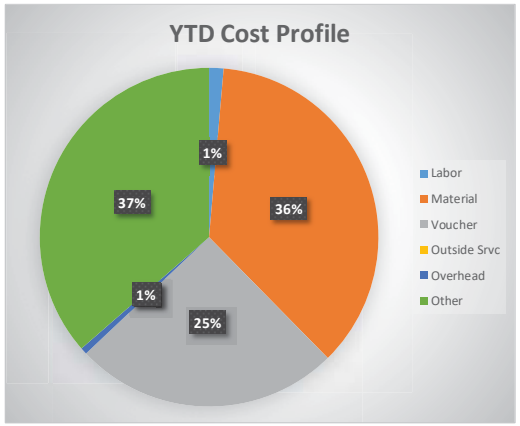
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978	41,574					$ 70,673
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 750,000	$ 679,327		$1,500,000



Cost Element	Amount
Labor	$ 974
Material	$ 25,624
Voucher	$ 17,893
Outside Srvc	$ -
Overhead	$ 449
Other	$ 25,733
Total	**$ 70,673**

Field Completion:	0%
Financial Completion:	4.7%
Spend to Date:	$ 70,673
Remain. Budget	$ 1,429,327
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Pole sets complete. Poles are being framed and pull wire installed.
First 4,000 FT of new wire is installed and energized.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

INSERT PROJECT PHOTO HERE

Liberty Utilities

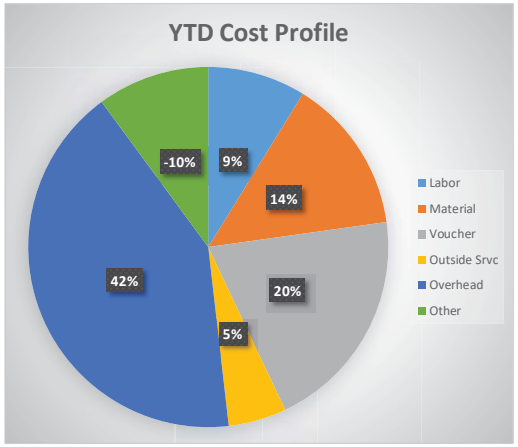
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428	$ 206,482					$ 2,544,822
Budget	$ 160,277	$ 141,301	$ 141,157	$ 243,831	$ 161,561	$ 221,259	$ 137,642	$ 125,873	$ 220,944	$ 212,506	$ 251,459	$ 382,190	$ 2,400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 181,250	$ 206,250	$ 181,250	$ 186,007	$ 3,299,579



Cost Element	Amount
Labor	$ 280,934
Material	$ 445,322
Voucher	$ 643,700
Outside Srvc	$ 166,139
Overhead	$ 1,330,352
Other	$ (321,626)
Total	**$ 2,544,822**

Field Completion:	0%
Financial Completion:	106.0%
Spend to Date:	$ 2,544,822
Remain. Budget	$ (144,822)
Total Budget	$ 2,400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $1M. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

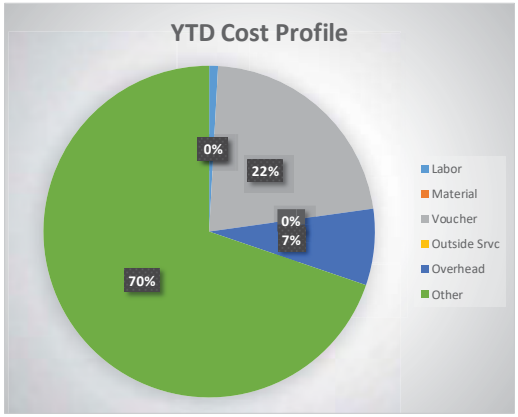
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138	215,835					$ 260,877
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 200,000	$ 150,000	$ 139,123	$ 1,000,000



Cost Element	Amount
Labor	$ 2,242
Material	$ -
Voucher	$ 57,208
Outside Srvc	$ -
Overhead	$ 19,425
Other	$ 182,002
Total	**$ 260,877**

Field Completion:	0%
Financial Completion:	26.1%
Spend to Date:	$ 260,877
Remain. Budget	$ 739,123
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction

New Hendrix from Pole 74 Hobbs to Pole 32 Bridge is installed and energized

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

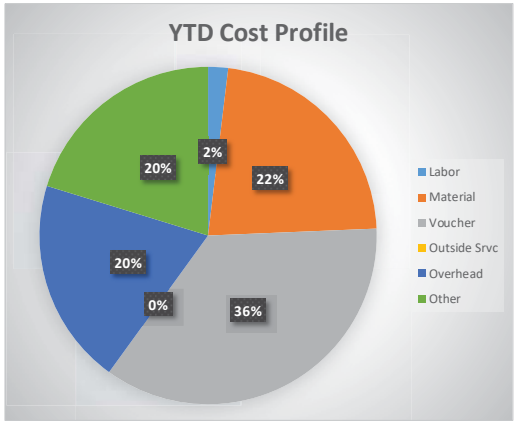
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	$ 448,070	$ 596,570					$ 1,142,993
Budget	$ -	$ -	$ -	$ 57,143	$ 85,714	$ 85,714	$ 251,429	$ 285,714	$ 342,857	$ 457,143	$ 22,857	$ 11,429	$ 1,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ 75,000	$ 32,007		$ 1,600,000



Cost Element	Amount
Labor	$ 21,882
Material	$ 256,384
Voucher	$ 407,353
Outside Srvc	$ -
Overhead	$ 225,929
Other	$ 231,446
Total	**$ 1,142,993**

Field Completion:	0%
Financial Completion:	71.4%
Spend to Date:	$ 1,142,993
Remain. Budget	$ 457,007
Total Budget	$ 1,600,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Complete! Only restoration of area remains

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

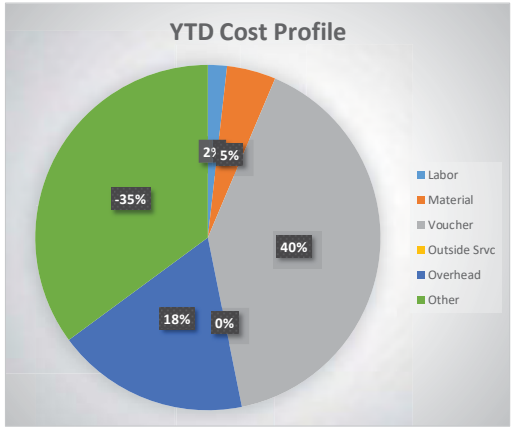
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998	$ 234,123					$ 549,676
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 300,000	$ 300,000	$ 150,324	$ 1,450,000



Cost Element	Amount
Labor	$ 32,876
Material	$ 84,687
Voucher	$ 746,394
Outside Srvc	$ -
Overhead	$ 333,180
Other	$ (647,460)
Total	**$ 549,676**

Field Completion:	0%
Financial Completion:	37.9%
Spend to Date:	$ 549,676
Remain. Budget	$ 900,324
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

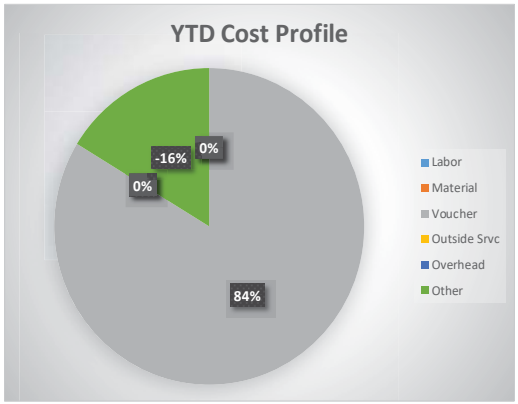
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565	$ 186,442					$ 552,896
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 225,000	$ 100,000	$ 83,546	$ 25,000	$ 986,442



Cost Element	Amount
Labor	$ -
Material	$ -
Voucher	$ 686,234
Outside Srvc	$ -
Overhead	$ -
Other	$ (133,338)
Total	**$ 552,896**

Field Completion:	0%
Financial Completion:	52.7%
Spend to Date:	$ 552,896
Remain. Budget	$ 497,104
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We are also experiencing delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

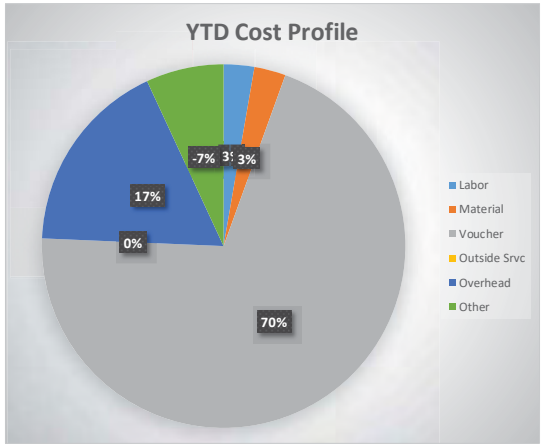
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683	$ 2,034,958					$ 10,458,597
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,901,070	$ 1,901,070	$ 1,301,070	$ 1,038,192	$ 16,600,000



Cost Element	Amount
Labor	$ 330,908
Material	$ 339,725
Voucher	$ 8,514,176
Outside Srvc	$ -
Overhead	$ 2,112,977
Other	$ (839,189)
Total	**$ 10,458,597**

Field Completion:	15%
Financial Completion:	63.0%
Spend to Date:	$ 10,458,597
Remain. Budget	$ 6,141,403
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: Shawn Furey

Update:Currently sending 4 RHW and 4 Mears crews to Massachusetts. Deferring 6 CIBS projects that either have not started or will be partially completed in 2018 to 2019. Working with Engineering to ensure those projects are included in 2019 work plan. Expect to come in at budget.

	Sending information to Engineering when abnormal costs are occuring in the field.
Value Engineering:	Ensure that estimates are accounting for all scenerios
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

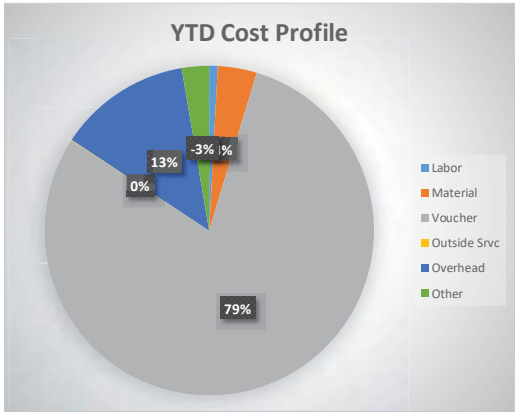
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037	$ 662,287					$ 4,122,624
Budget	$ 102,906	$ 56,594	$ 137,563	$ 282,795	$ 375,670	$ 317,272	$ 423,591	$ 514,720	$ 765,950	$ 698,095	$ 451,743	$ 973,100	$ 5,100,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ 350,000	$ 200,000	$ 77,376	$ 5,100,000



Cost Element	Amount
Labor	$ 36,462
Material	$ 166,713
Voucher	$ 3,465,534
Outside Srvc	$ 2,203
Overhead	568,172
Other	$ (116,461)
Total	**$ 4,122,624**

Field Completion:	65%
Financial Completion:	80.8%
Spend to Date:	$ 4,122,624
Remain. Budget	$ 977,376
Total Budget	$ 5,100,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Only 2 projects being deferred to 2019 (E-High St, MNC & Chandler St, NAS). Working with Engineering so that we include in 2019 work plan. Expect to come in at budget.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

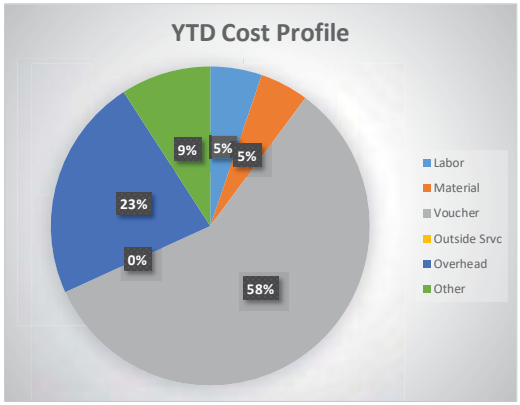
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811	$ 1,829,113					$ 7,365,457
Budget	$ 259,347	$ 142,630	$ 346,692	$ 712,711	$ 946,777	$ 799,601	$ 1,067,550	$ 1,297,216	$ 1,930,373	$ 1,759,365	$ 1,138,499	$ 2,452,440	$12,853,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,875,874	$ 1,875,874	$ 1,825,874	$ 128,096	$13,071,175



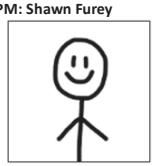
Cost Element	Amount
Labor	$ 385,724
Material	$ 364,110
Voucher	$ 4,272,586
Outside Srvc	$ -
Overhead	1,669,855
Other	$ 673,182
Total	**$ 7,365,457**

Field Completion: 15%
Financial Completion: 57.3%

Spend to Date: $ 7,365,457
Remain. Budget $ 5,487,743
Total Budget $ 12,853,200

Capital Recovery Begins:

PM: Shawn Furey



Update: No sales projects being deferred to 2019 for MA. Sales and Construction met on 9/26/2018 and confirmed that we are projected to spend budget in 2018. Any changes will be immediately communicated to finance.

Value Engineering: None at this time
Timeline Risks: None at this time
Budget Risks: None at this time

Liberty Utilities

Additional Capital Spend Discussion Items

- August Year-to-date Summary

	Budget - Aug YTD	Actual - Aug YTD	Variance
Electric	$9.5m	$9.8m	($0.3m)
Gas	$20.2m	$33.1m	($12.9m)
Keene	$0.4m	$0.9m	($0.5m)
Totals:	**$30.1m**	**$43.8m**	**($13.7m)**

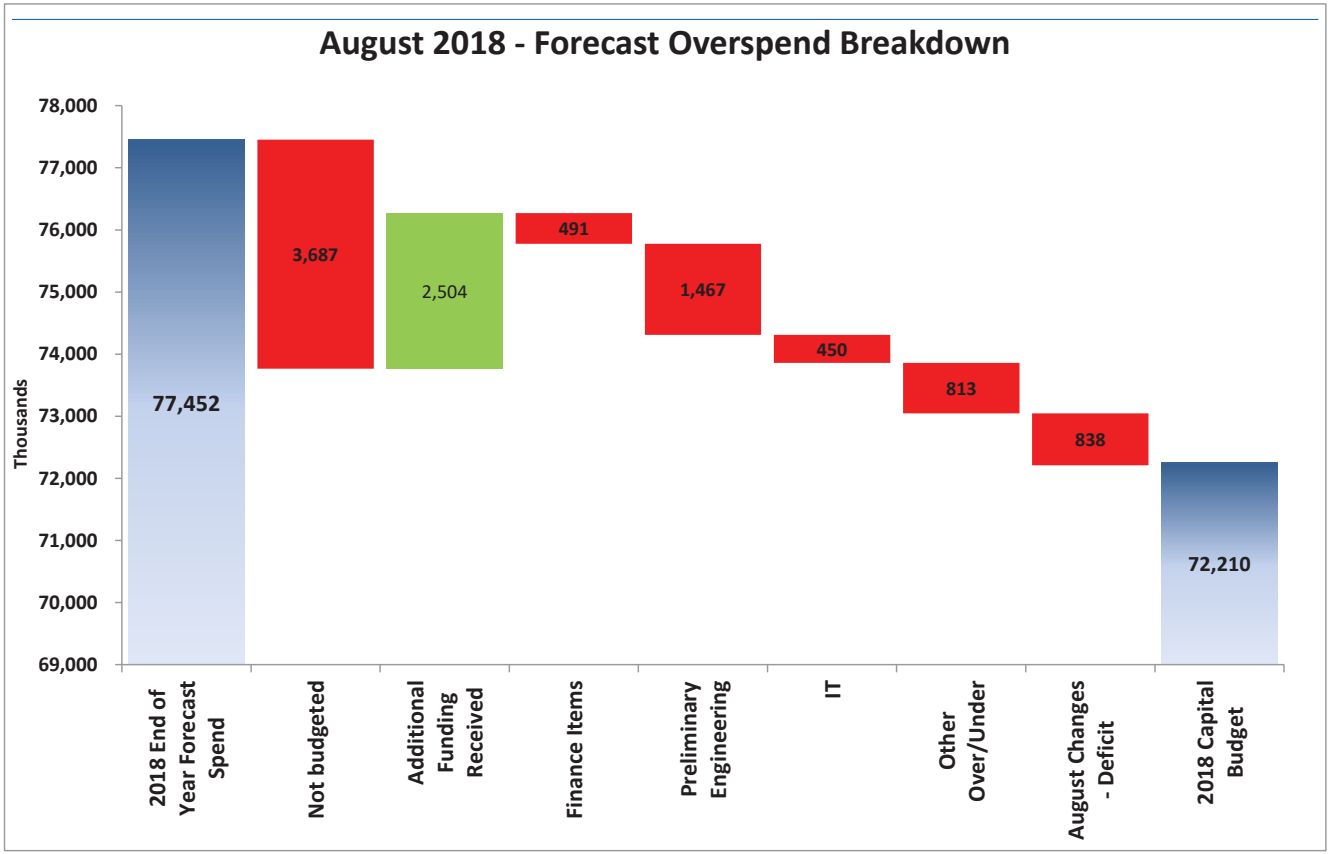
  - Year-to-date August showing **$13.7m overspend**
  - Projected year end **$5.2m overspend**

- Capital budget planning for 2019

  - Updates to capital spend for 2019 in the budget planning model - $17.5m reduction (gas)
  - Update on deferral of gas projects to 2019 (Columbia Gas incident)

Liberty Utilities

Breakdown of Forecasted Overspend



Liberty Utilities

September 2018 Capital Spending

Monthly Update

October 31, 2018

Liberty Utilities

September 2018 Capital Spend Update - Agenda

1. Safety Moment

2. September 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items
   - August YTD summary
   - End of year forecast
   - Documentation Plan (closeout & over-expenditure forms

5. Questions?

Liberty Utilities

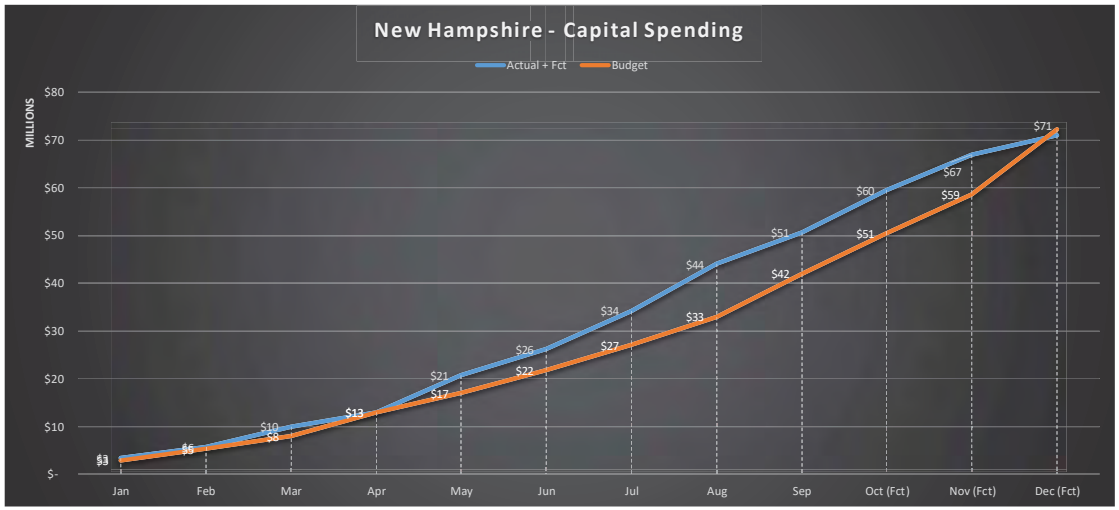
Capital Spending YTD + Forecast

Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 59,547,014	$ 66,880,799	$ 71,029,274
Budget	$ 2,861,355	$ 5,264,111	$ 7,990,493	$ 12,914,573	$ 17,054,930	$ 21,880,070	$ 27,113,771	$ 33,026,658	$ 42,013,860	$ 50,549,652	$ 58,567,677	$ 72,170,911

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,904,911	$ 3,898,267	$ 1,974,737	$ 49,480,378
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 2,937,879	$ 3,388,995	$ 2,118,130	$ 20,431,754
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 113,592	$ 46,522	$ 55,608	$ 1,117,142
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**8,956,382**	**7,333,785**	**4,148,475**	**71,029,274**
	January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Annual**
Budget EN	$ 2,388,380	$ 2,105,605	$ 2,103,462	$ 3,633,463	$ 2,407,511	$ 3,297,113	$ 3,207,174	$ 3,093,397	$ 5,339,378	$ 5,149,145	$ 5,859,215	$ 8,905,350	$ 47,489,194
Budget GSE	$ 454,204	$ 249,792	$ 607,174	$ 1,248,197	$ 1,658,125	$ 1,400,371	$ 1,869,640	$ 2,396,151	$ 3,506,284	$ 3,204,190	$ 1,993,896	$ 4,295,050	$ 22,883,075
Budget Keene	$ 18,771	$ 47,359	$ 15,746	$ 42,420	$ 74,721	$ 127,655	$ 156,887	$ 423,340	$ 141,539	$ 182,457	$ 164,913	$ 402,833	$ 1,798,641
	$ 2,861,355	**$ 2,402,756**	**$ 2,726,382**	**$ 4,924,080**	**$ 4,140,357**	**$ 4,825,139**	**$ 5,233,701**	**$ 5,912,888**	**$ 8,987,201**	**$ 8,535,793**	**$ 8,018,024**	**$ 13,603,234**	**$ 72,170,911**

Forecasted Variance: ***1,141,637***



Liberty Utilities

September 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

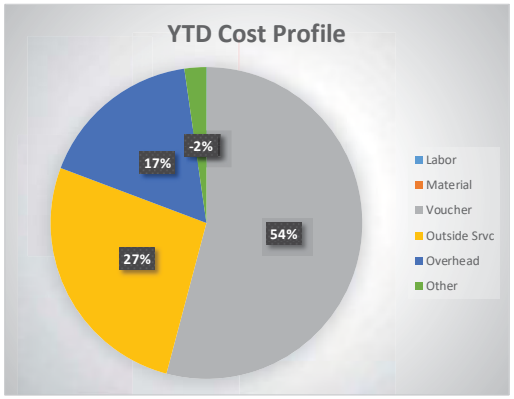
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480	$ 28,275	$ 64,068				$ 202,581
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,862	$ 47,388	$ 85,003	$ 385,834



Cost Element	Amount
Labor	$ 122
Material	
Voucher	$ 114,761
Outside Srvc	$ 56,454
Overhead	$ 36,062
Other	$ (4,818)
Total	**$ 202,581**

Field Completion:	0%
Financial Completion:	50.6%
Spend to Date:	$ 202,581
Remain. Budget	$ 197,419
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

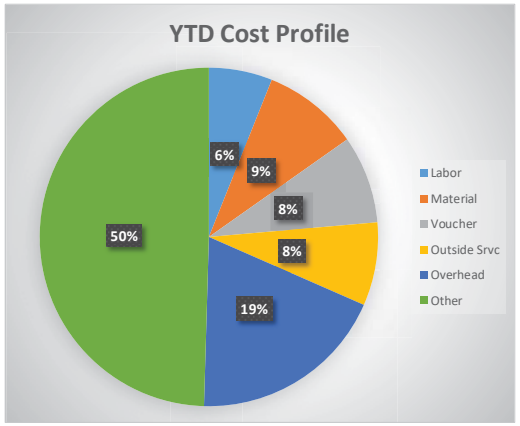
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978	41,574	208,882				$ 279,555
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000	$ 220,445	$1,500,000



Cost Element	Amount
Labor	$ 16,954
Material	$ 25,624
Voucher	$ 23,449
Outside Srvc	$ 22,235
Overhead	$ 52,805
Other	$ 138,488
Total	**$ 279,555**

Field Completion:	0%
Financial Completion:	18.6%
Spend to Date:	$ 279,555
Remain. Budget	$ 1,220,445
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Pole sets complete. Poles are being framed and wire installed.
8,000 FT of new wire is installed and energized.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

INSERT PROJECT PHOTO HERE

Liberty Utilities

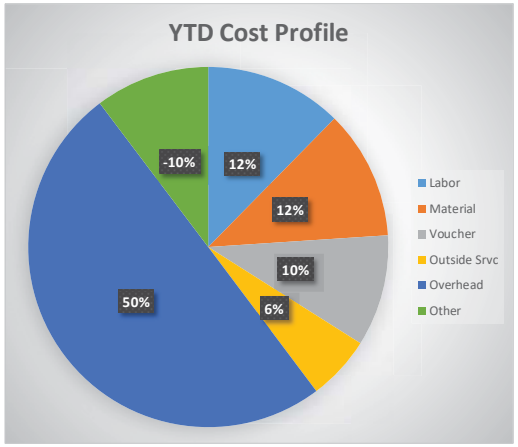
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428	$ 206,481	$ (915,951)				$ 1,628,870
Budget	$ 146,921	$ 129,526	$ 129,394	$ 223,512	$ 148,097	$ 202,821	$ 126,172	$ 115,383	$ 202,532	$ 194,797	$ 230,504	$ 350,341	$ 2,200,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 345,000	$ 181,250	$ 181,250	$ 2,336,370



Cost Element	Amount
Labor	$ 253,595
Material	$ 237,795
Voucher	$ 205,300
Outside Srvc	$ 118,584
Overhead	$ 1,024,649
Other	$ (211,054)
Total	**$ 1,628,870**

Field Completion:	0%
Financial Completion:	74.0%
Spend to Date:	$ 1,628,870
Remain. Budget	$ 571,130
Total Budget	$ 2,200,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Value Engineering:

Timeline Risks:

Budget Risks: Two Tuscan projects (301738-01028; 8830-18001946) are tied to 8830-1738 totalling approx $1M. These projects should be tied to 8830-1858. One Tuscan project (301738-01199) should be tied to 8830-C42930

INSERT PROJECT PHOTO HERE

Liberty Utilities

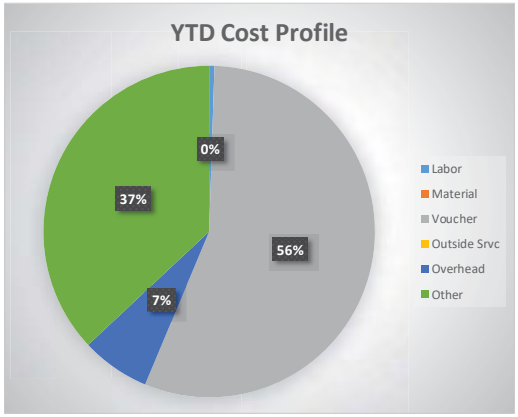
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138	215,835	179,876				$ 440,753
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 200,000	$ 990,753



Cost Element	Amount
Labor	$ 2,242
Material	
Voucher	$ 245,985
Outside Srvc	
Overhead	$ 29,573
Other	$ 162,952
Total	**$ 440,753**

Field Completion:	0%
Financial Completion:	44.1%
Spend to Date:	$ 440,753
Remain. Budget	$ 559,248
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction

New Hendrix from Pole 74 Hobbs to Pole 32 Bridge is installed and energized

Value Engineering:

Timeline Risks: Weather and Fairpoint Sets could impact schedule. Fairpoint has been notified Liberty contactor to start in July

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

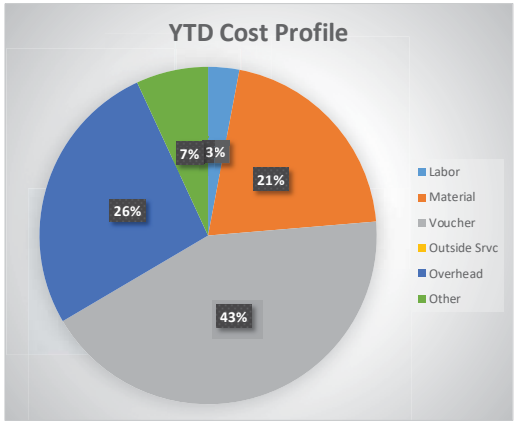
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	$ 448,070	$ 596,571	$ 125,424				$ 1,268,418
Budget	$ -	$ -	$ -	$ 57,143	$ 85,714	$ 85,714	$ 251,429	$ 285,714	$ 342,857	$ 457,143	$ 22,857	$ 11,429	$ 1,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,000	$ 32,007	$ 10,000	$ 1,385,425



Cost Element	Amount
Labor	$ 37,887
Material	$ 262,432
Voucher	$ 543,562
Outside Srvc	
Overhead	$ 336,874
Other	$ 87,663
Total	**$ 1,268,418**

Field Completion:	0%
Financial Completion:	79.3%
Spend to Date:	$ 1,268,418
Remain. Budget	$ 331,582
Total Budget	$ 1,600,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Complete! Only restoration of area remains
Restoration to be completed by Thanksgiving, waiting for Tuscan Village Contractor to finish roadwork.

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

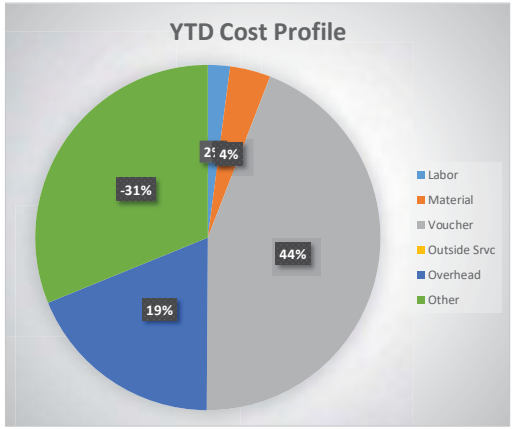
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998	$ 234,123	$ 288,550				$ 838,226
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130,000	$ 150,000	$ 170,000	$ 1,288,226



Cost Element	Amount
Labor	$ 45,989
Material	$ 84,687
Voucher	$ 983,872
Outside Srvc	
Overhead	$ 416,843
Other	$ (693,164)
Total	**$ 838,226**

Field Completion:	0%
Financial Completion:	57.8%
Spend to Date:	$ 838,226
Remain. Budget	$ 611,774
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

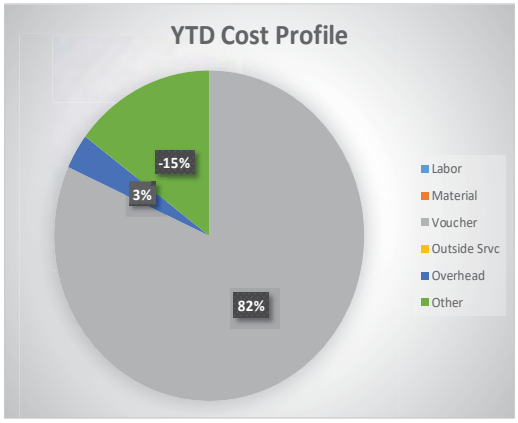
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565	$ 186,442	$ 84,477				$ 637,373
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	$ 1,050,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,496	$ 160,000	$ 156,131	$ 1,050,000



Cost Element	Amount
Labor	
Material	
Voucher	$ 739,675
Outside Srvc	
Overhead	$ 31,036
Other	$ (133,338)
Total	**$ 637,373**

Field Completion:	0%
Financial Completion:	60.7%
Spend to Date:	$ 637,373
Remain. Budget	$ 412,627
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We are also experiencing delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

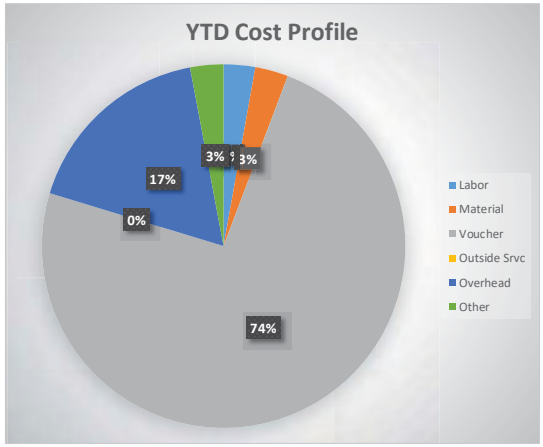
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

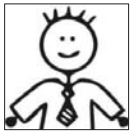
Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683	$ 2,034,958	$ 2,744,995				$ 13,203,592
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,965,000	$ 765,000	$ 230,000	$ 16,163,592



Cost Element	Amount
Labor	$ 369,799
Material	$ 389,122
Voucher	$ 9,764,272
Outside Srvc	$ -
Overhead	$ 2,290,014
Other	$ 390,386
Total	**$ 13,203,592**

Field Completion:	15%
Financial Completion:	79.5%
Spend to Date:	$ 13,203,592
Remain. Budget	$ 3,396,408
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: Shawn Furey



Update:Currently sending 4 RHW and 4 Mears crews to Massachusetts. Deferring 6 CIBS projects that either have not started or will be partially completed in 2018 to 2019. Working with Engineering to ensure those projects are included in 2019 work plan. Expect to come in at budget.

	Sending information to Engineering when abnormal costs are occuring in the field.
Value Engineering:	Ensure that estimates are accounting for all scenerios
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

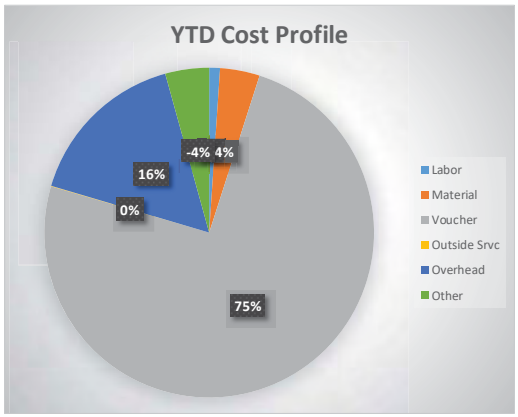
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037	$ 662,287	$ 477,084				$ 4,599,707
Budget	$ 102,906	$ 56,594	$ 137,563	$ 282,795	$ 375,670	$ 317,272	$ 423,591	$ 514,720	$ 765,950	$ 698,095	$ 451,743	$ 973,100	$ 5,100,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 100,000	$ 50,000	$ 5,049,707



Cost Element	Amount
Labor	$ 53,140
Material	$ 195,945
Voucher	$ 3,753,397
Outside Srvc	$ 2,203
Overhead	811,318
Other	$ (216,296)
Total	**$ 4,599,707**

Field Completion:	65%
Financial Completion:	90.2%
Spend to Date:	$ 4,599,707
Remain. Budget	$ 500,293
Total Budget	$ 5,100,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Only 2 projects being deferred to 2019 (E-High St, MNC & Chandler St, NAS). Working with Engineering so that we include in 2019 work plan. Expect to come in at budget.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

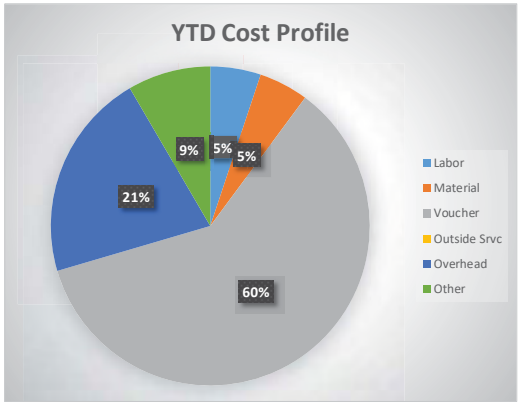
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811	$ 1,829,112	$ 1,390,764				$ 8,756,220
Budget	$ 259,347	$ 142,630	$ 346,692	$ 712,711	$ 946,777	$ 799,601	$ 1,067,550	$ 1,297,216	$ 1,930,373	$ 1,759,365	$ 1,138,499	$ 2,452,440	$12,853,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,613,333	$ 1,591,667	$ 170,000	$12,131,220



Cost Element	Amount
Labor	$ 448,631
Material	$ 439,493
Voucher	$ 5,280,894
Outside Srvc	
Overhead	1,850,470
Other	$ 736,733
Total	**$ 8,756,220**

Field Completion:	15%
Financial Completion:	68.1%
Spend to Date:	$ 8,756,220
Remain. Budget	$ 4,096,980
Total Budget	$ 12,853,200
Capital Recovery Begins:	

PM: Shawn Furey

Update: No sales projects being deferred to 2019 for MA.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Capital Spend Discussion Items

- September Year-to-date Summary

	Budget - Sept. YTD	Actual - Sept. YTD	Variance
Gas	$27.6m	$37.7m	($10.1m)
Electric	$13.4m	$12m	$1.4m
Keene	$1m	$0.9m	$0.1m
Totals:	**$42m**	**$50.6m**	**($8.6m)**

  - Year-to-date September **$8.6m overspend**
    - August YTD was @ $13.7m overspend
    - September actual @ $4.1m **less than** prior month forecast amount
  - Projected year end $1.1m **under budget**
    - Favorable pickup in adjusted ROY forecast $4.1m
    - Exclude preliminary engineering charge for Granite Bridge of $2.3m

- Capital budget planning for 2019

  - Updates to capital spend for 2019 in the budget planning model; identified $9.5m of the $17.5m reduction (gas) mandated by Corporate.

- Year-end Housekeeping - Over expenditure forms/approvals

Liberty Utilities

Capital Spending YTD + Forecast

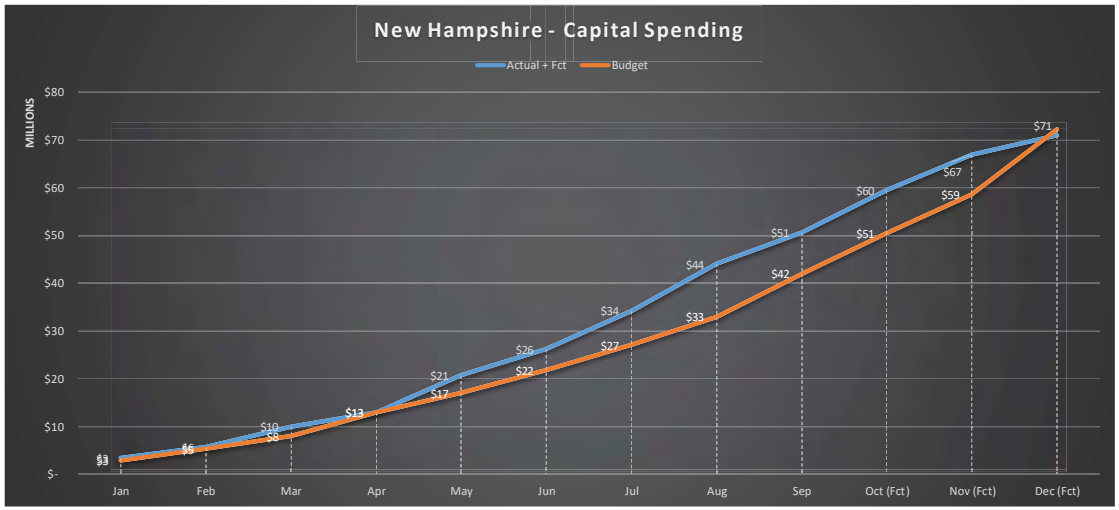
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct (Fct)	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 59,547,014	$ 66,880,799	$ 71,029,274
Budget	$ 2,861,355	$ 5,264,111	$ 7,990,493	$ 12,914,573	$ 17,054,930	$ 21,880,070	$ 27,113,771	$ 33,026,658	$ 42,013,860	$ 50,549,652	$ 58,567,677	$ 72,170,911

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,904,911	$ 3,898,267	$ 1,974,737	$ 49,480,378
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 2,937,879	$ 3,388,995	$ 2,118,130	$ 20,431,754
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 113,592	$ 46,522	$ 55,608	$ 1,117,142
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**8,956,382**	**7,333,785**	**4,148,475**	**71,029,274**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 2,388,380	$ 2,105,605	$ 2,103,462	$ 3,633,463	$ 2,407,511	$ 3,297,113	$ 3,207,174	$ 3,093,397	$ 5,339,378	$ 5,149,145	$ 5,859,215	$ 8,905,350	$ 47,489,194
Budget GSE	$ 454,204	$ 249,792	$ 607,174	$ 1,248,197	$ 1,658,125	$ 1,400,371	$ 1,869,640	$ 2,396,151	$ 3,506,284	$ 3,204,190	$ 1,993,896	$ 4,295,050	$ 22,883,075
Budget Keene	$ 18,771	$ 47,359	$ 15,746	$ 42,420	$ 74,721	$ 127,655	$ 156,887	$ 423,340	$ 141,539	$ 182,457	$ 164,913	$ 402,833	$ 1,798,641
	$ 2,861,355	**$ 2,402,756**	**$ 2,726,382**	**$ 4,924,080**	**$ 4,140,357**	**$ 4,825,139**	**$ 5,233,701**	**$ 5,912,888**	**$ 8,987,201**	**$ 8,535,793**	**$ 8,018,024**	**$ 13,603,234**	**$ 72,170,911**

Forecasted Variance: ***1,141,637***



Liberty Utilities

October 2018 Capital Spending

Monthly Update

November 30, 2018

Liberty Utilities

October 2018 Capital Spend Update - Agenda

1. Safety Moment

2. October 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items
   - October YTD summary & rest of year forecast vs. approved budget
   - Year end housekeeping
   - 2019 capital expenditure forms

Liberty Utilities

Capital Spending YTD + Forecast

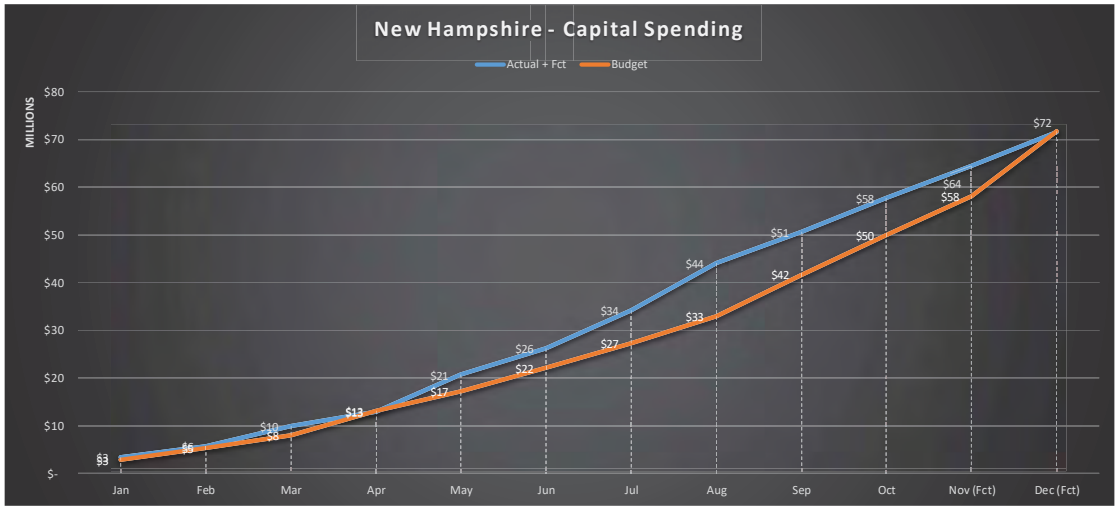
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 57,759,948	$ 64,381,789	$ 71,601,400
Budget	$ 2,893,175	$ 5,312,867	$ 8,071,036	$ 13,049,217	$ 17,226,721	$ 22,080,820	$ 27,342,306	$ 32,912,034	$ 41,660,503	$ 49,933,500	$ 58,011,692	$ 71,685,830

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,170,478	$ 4,246,460	$ 3,552,113	$ 50,671,514
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 1,966,833	$ 2,286,247	$ 3,627,918	$ 19,867,749
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 32,004	$ 89,134	$ 39,579	$ 1,062,137
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**7,169,316**	**6,621,841**	**7,219,611**	**71,601,400**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 461,976	$ 254,066	$ 617,563	$ 1,269,554	$ 1,686,497	$ 1,424,332	$ 1,901,631	$ 2,310,735	$ 3,438,581	$ 3,133,962	$ 2,028,012	$ 4,368,541	$ 22,895,450
Budget GSE	$ 2,417,631	$ 2,131,393	$ 2,129,224	$ 3,677,964	$ 2,436,997	$ 3,337,495	$ 3,246,454	$ 2,968,864	$ 5,211,245	$ 5,012,210	$ 5,930,977	$ 9,014,420	$ 47,514,875
Budget Keene	$ 13,568	$ 34,232	$ 11,382	$ 30,662	$ 54,010	$ 92,272	$ 113,401	$ 290,128	$ 98,644	$ 126,824	$ 119,203	$ 291,177	$ 1,275,505
	$ 2,893,175	**$ 2,419,692**	**$ 2,758,169**	**$ 4,978,181**	**$ 4,177,504**	**$ 4,854,099**	**$ 5,261,486**	**$ 5,569,727**	**$ 8,748,470**	**$ 8,272,996**	**$ 8,078,192**	**$ 13,674,138**	**$ 71,685,830**

Forecasted Variance: ***84,430***



Liberty Utilities

October 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

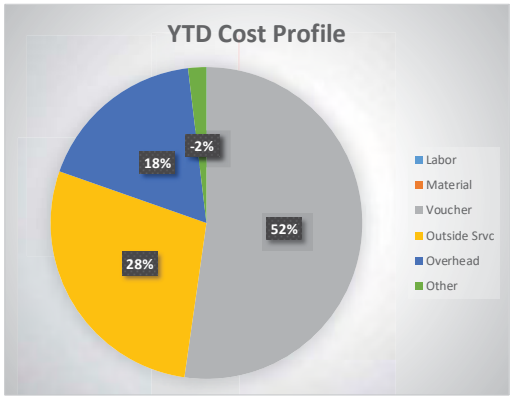
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480	$ 28,275	$ 64,068	$ 43,016			$ 245,597
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,388	$ 85,003	$ 377,987



Cost Element	Amount
Labor	$ 122
Material	
Voucher	$ 133,266
Outside Srvc	$ 71,754
Overhead	$ 45,273
Other	$ (4,818)
Total	**$ 245,597**

Field Completion:	0%
Financial Completion:	61.4%
Spend to Date:	$ 245,597
Remain. Budget	$ 154,403
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

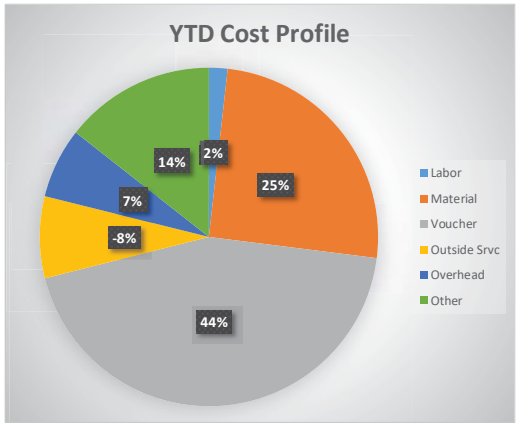
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978	41,574	208,882	534,796			$ 814,351
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110,000	$ 390,000	$1,314,351



Cost Element	Amount
Labor	$ 17,154
Material	$ 243,380
Voucher	$ 425,284
Outside Srvc	$ (75,342)
Overhead	$ 64,779
Other	$ 139,095
Total	**$ 814,350**

Field Completion:	0%
Financial Completion:	54.3%
Spend to Date:	$ 814,351
Remain. Budget	$ 685,649
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Construction expected to be complete by 12/5/18.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

INSERT PROJECT PHOTO HERE

Liberty Utilities

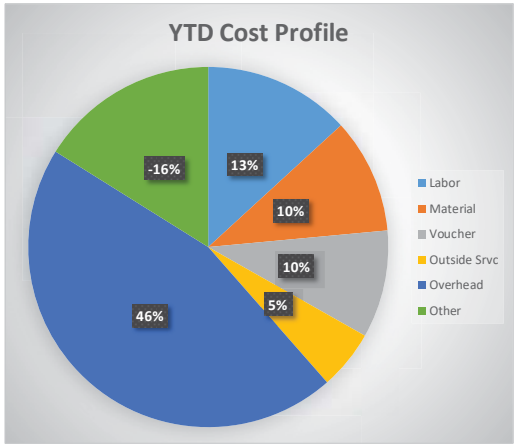
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428	$ 206,481	$ (915,951)	$ (40,154)			$ 1,588,716
Budget	$ 146,921	$ 129,526	$ 129,394	$ 223,512	$ 148,097	$ 202,821	$ 126,172	$ 115,383	$ 202,532	$ 194,797	$ 230,504	$ 350,341	$ 2,200,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 181,250	$ 181,250	$ 1,951,216



Cost Element	Amount
Labor	$ 309,252
Material	$ 242,244
Voucher	$ 226,529
Outside Srvc	$ 125,001
Overhead	$ 1,063,308
Other	$ (377,618)
Total	**$ 1,588,716**

Field Completion:	0%
Financial Completion:	72.2%
Spend to Date:	$ 1,588,716
Remain. Budget	$ 611,284
Total Budget	$ 2,200,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Sept credit due to reclass of costs associated with Tuscan.

Oct credit due to reclass of costs to expense (Spent approx $170k, Reclass approx $210k)

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

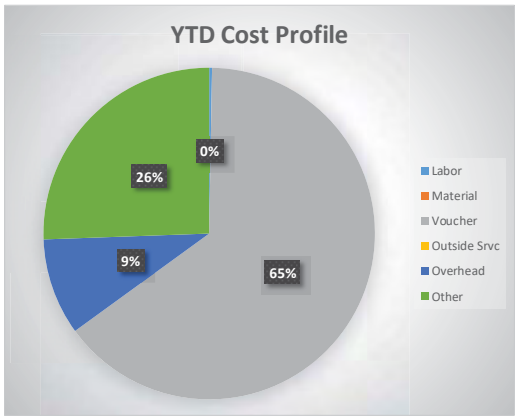
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138	215,835	179,876	201,257			$ 642,009
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173,000	$ 315,000	$ 1,130,009



Cost Element	Amount
Labor	$ 1,800
Material	
Voucher	$ 415,559
Outside Srvc	
Overhead	$ 60,534
Other	$ 164,116
Total	**$ 642,009**

Field Completion:	0%
Financial Completion:	64.2%
Spend to Date:	$ 642,009
Remain. Budget	$ 357,991
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction
New Hendrix from Pole 74 Hobbs to Pole 32 Bridge is installed and energized
This project expected to be complete by 12/12/18. Construction has been delayed due to weather...currently the crews have lost 18 work days due to weather.

Value Engineering:	
Timeline Risks:	Weather see above comment
Budget Risks:	Contributing factor to over expenditure- approx. $208k in trimming cost due to tree crews being from out of State

INSERT PROJECT PHOTO HERE

Liberty Utilities

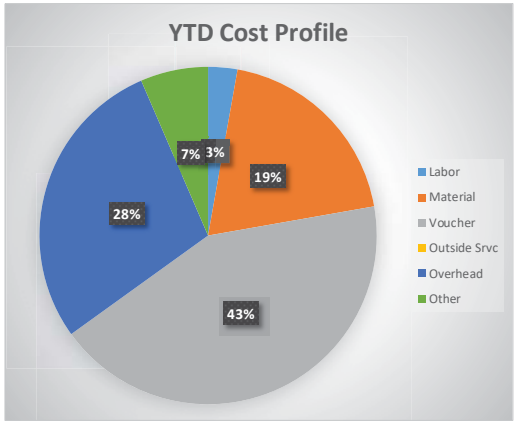
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	$ 448,070	$ 596,571	$ 125,424	$ 82,483			$ 1,350,901
Budget	$ -	$ -	$ -	$ 57,143	$ 85,714	$ 85,714	$ 251,429	$ 285,714	$ 342,857	$ 457,143	$ 22,857	$ 11,429	$ 1,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,007	$ 100,000	$ 1,482,908



Cost Element	Amount
Labor	$ 37,887
Material	$ 262,432
Voucher	$ 578,700
Outside Srvc	
Overhead	$ 384,218
Other	$ 87,663
Total	**$ 1,350,901**

Field Completion:	0%
Financial Completion:	84.4%
Spend to Date:	$ 1,350,901
Remain. Budget	$ 249,099
Total Budget	$ 1,600,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Complete! Only restoration of area remains
Restoration to be completed by Thanksgiving, waiting for Tuscan Village Contractor to finish roadwork.

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

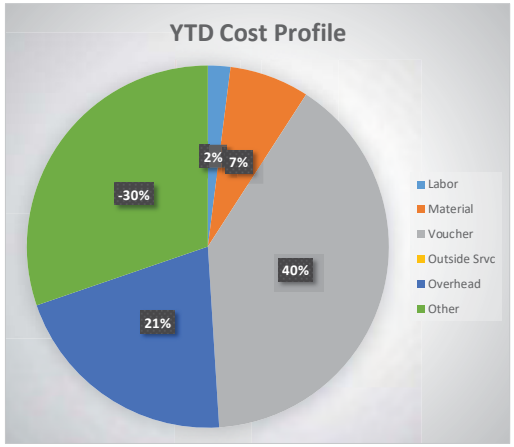
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998	$ 234,123	$ 288,550	$ 65,978			$ 904,204
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 170,000	$ 1,224,204



Cost Element	Amount
Labor	$ 45,989
Material	$ 163,248
Voucher	$ 913,004
Outside Srvc	
Overhead	$ 474,944
Other	$ (692,980)
Total	**$ 904,204**

Field Completion:	0%
Financial Completion:	62.4%
Spend to Date:	$ 904,204
Remain. Budget	$ 545,796
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

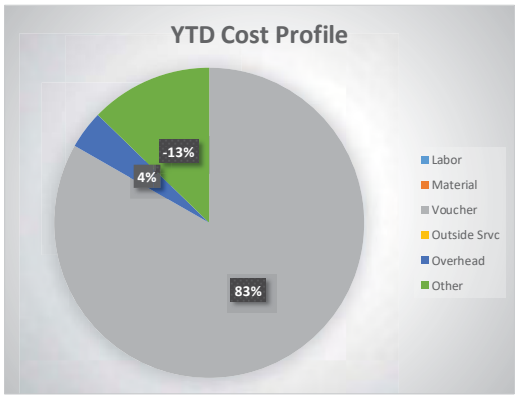
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565	$ 186,442	$ 84,477	$ 141,474			**$ 778,847**
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	**$ 1,050,000**
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,251	$ 45,223	**$ 835,321**



Cost Element	Amount
Labor	
Material	
Voucher	$ 870,578
Outside Srvc	
Overhead	$ 41,607
Other	$ (133,338)
Total	**$ 778,847**

Field Completion:	0%
Financial Completion:	74.2%
Spend to Date:	$ 778,847
Remain. Budget	$ 271,153
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We have also experienced delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

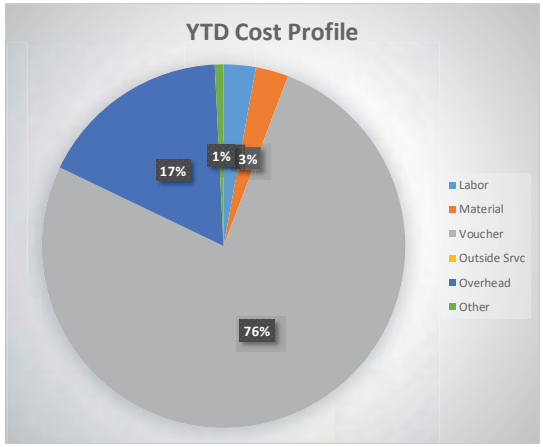
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

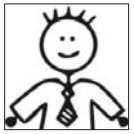
Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683	$ 2,034,958	$ 2,744,995	$ 1,046,965			$ 14,250,557
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,065,000	$ 530,000	$ 15,845,557



Cost Element	Amount
Labor	$ 407,169
Material	$ 415,888
Voucher	$ 10,878,671
Outside Srvc	
Overhead	$ 2,437,793
Other	$ 111,036
Total	**$ 14,250,557**

Field Completion:	15%
Financial Completion:	85.8%
Spend to Date:	$ 14,250,557
Remain. Budget	$ 2,349,443
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: Shawn Furey



Update:Target miliage is 9.0 miles. Currently about 5 miles is in progress and is estimated to be complete by December 14th. Final restoration has been suspended as of 11/20/2018 due to weather. Projected to come in 750k under budget due to projects being cut short and final restoration delays.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

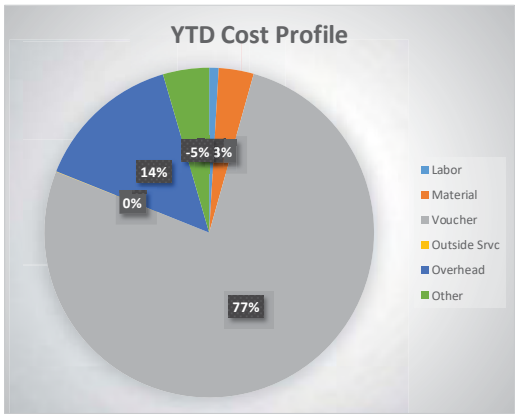
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037	$ 662,287	$ 477,084	$ 717,487			$ 5,317,195
Budget	$ 102,906	$ 56,594	$ 137,563	$ 282,795	$ 375,670	$ 317,272	$ 423,591	$ 514,720	$ 765,950	$ 698,095	$ 451,743	$ 973,100	$ 5,100,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ 100,000	$ 5,817,195



Cost Element	Amount
Labor	$ 54,203
Material	$ 200,631
Voucher	$ 4,482,118
Outside Srvc	$ 2,203
Overhead	842,542
Other	$ (264,501)
Total	**$ 5,317,195**

Field Completion:	65%
Financial Completion:	104.3%
Spend to Date:	$ 5,317,195
Remain. Budget	$ (217,195)
Total Budget	$ 5,100,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Target miliage is 3.6 miles. Currently about 1 mile is in progress and is estimated to be complete by December 14th. Final restoration has been suspended as of 11/20/2018 due to weather. Projected to come in 700k over budget due to rock drill in Franklin. Higher amounts of ledge than anticipated on drill. Kinsley St Nashua restoration required grind on temp patch.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

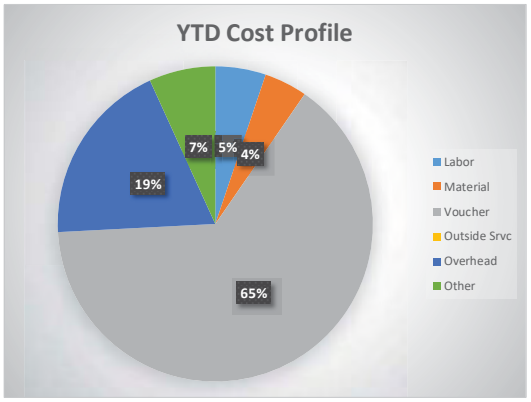
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

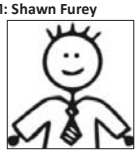
Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811	$ 1,829,112	$ 1,390,764	$ 2,084,173			$10,840,392
Budget	$ 259,407	$ 142,663	$ 346,773	$ 712,877	$ 946,998	$ 799,788	$ 1,067,799	$ 1,297,519	$ 1,930,824	$ 1,759,775	$ 1,138,765	$ 2,453,013	$12,856,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,425,000	$ 520,000	$12,785,392



Cost Element	Amount
Labor	$ 561,915
Material	$ 478,690
Voucher	$ 7,000,203
Outside Srvc	
Overhead	2,061,769
Other	$ 737,815
Total	**$ 10,840,392**

Field Completion:	15%
Financial Completion:	84.3%
Spend to Date:	$ 10,840,392
Remain. Budget	$ 2,015,808
Total Budget	$ 12,856,200
Capital Recovery Begins:	

PM: Shawn Furey



Update: Random services shut off as of 11/23/2018. December growth projects include 102, Pelham, and misc sub division work. Projected total miliage for 2018 is 15 miles with about 2 miles currently in progress. Expected to come in at budget between growth new main, growth fitting, new service residential and commerical combined.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Capital Spend Discussion Items

- October Budget Year-to-date Summary
  - October YTD Spend vs. Approved YTD Budget

	Budget - Oct. YTD	Actual - Oct. YTD	Variance
Gas	$35.2m	$43.8m	($8.6m)
Electric	$15.4m	$13.5m	$1.9m
Totals:	**$50.7m**	**$57.3m**	**($6.6m)**

  - October YTD Spend vs. Approved Full Year Budget

	Budget - Full Year	Actual - Oct. YTD	Variance
Gas	$46m	$43.8m	$2.2m
Electric	$21.8m	$13.5m	$8.3m
Totals:	**$67.9m**	**$57.3m**	**$10.5m**

  - Year-to-date October **$6.6m overspend vs** approved YTD budget
  - Year-to-date October $10.5m under total approved annual budget
  - Forecast spend for November & December $13.8m

- Forms & Year-end Housekeeping
  - Over-expenditure forms – 2018 projects
  - Capital Expenditure Applications/Business Case Forms – 2019 Projects

Liberty Utilities

Capital Spending YTD + Forecast

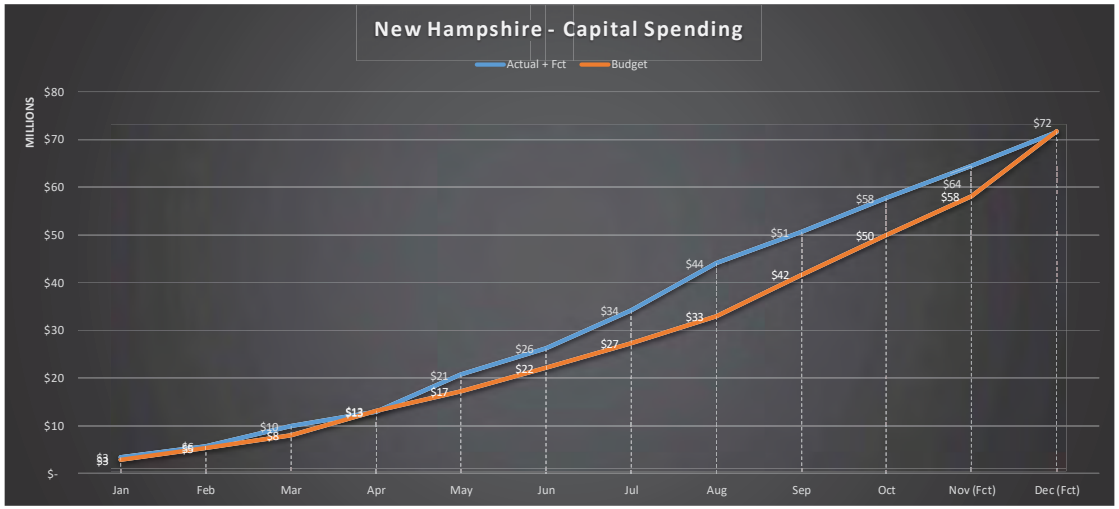
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov (Fct)	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 57,759,948	$ 64,381,789	$ 71,601,400
Budget	$ 2,893,175	$ 5,312,867	$ 8,071,036	$ 13,049,217	$ 17,226,721	$ 22,080,820	$ 27,342,306	$ 32,912,034	$ 41,660,503	$ 49,933,500	$ 58,011,692	$ 71,685,830

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,170,478	$ 4,246,460	$ 3,552,113	$ 50,671,514
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 1,966,833	$ 2,286,247	$ 3,627,918	$ 19,867,749
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 32,004	$ 89,134	$ 39,579	$ 1,062,137
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**7,169,316**	**6,621,841**	**7,219,611**	**71,601,400**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 461,976	$ 254,066	$ 617,563	$ 1,269,554	$ 1,686,497	$ 1,424,332	$ 1,901,631	$ 2,310,735	$ 3,438,581	$ 3,133,962	$ 2,028,012	$ 4,368,541	$ 22,895,450
Budget GSE	$ 2,417,631	$ 2,131,393	$ 2,129,224	$ 3,677,964	$ 2,436,997	$ 3,337,495	$ 3,246,454	$ 2,968,864	$ 5,211,245	$ 5,012,210	$ 5,930,977	$ 9,014,420	$ 47,514,875
Budget Keene	$ 13,568	$ 34,232	$ 11,382	$ 30,662	$ 54,010	$ 92,272	$ 113,401	$ 290,128	$ 98,644	$ 126,824	$ 119,203	$ 291,177	$ 1,275,505
	$ 2,893,175	**$ 2,419,692**	**$ 2,758,169**	**$ 4,978,181**	**$ 4,177,504**	**$ 4,854,099**	**$ 5,261,486**	**$ 5,569,727**	**$ 8,748,470**	**$ 8,272,996**	**$ 8,078,192**	**$ 13,674,138**	**$ 71,685,830**

Forecasted Variance: ***84,430***



Liberty Utilities

November 2018 Capital Spending

Monthly Update

December 20, 2018

Liberty Utilities

November 2018 Capital Spend Update - Agenda

1. Safety Moment

2. November 2018 Capital Spending Results
   - New Hampshire Overview
   - Entity Overview

3. High Profile Project Presentations
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. Additional Capital Spending Discussion Items
   - November YTD summary & rest of year forecast vs. approved budget
   - Year end housekeeping
   - 2019 capital expenditure forms

Liberty Utilities

Capital Spending YTD + Forecast

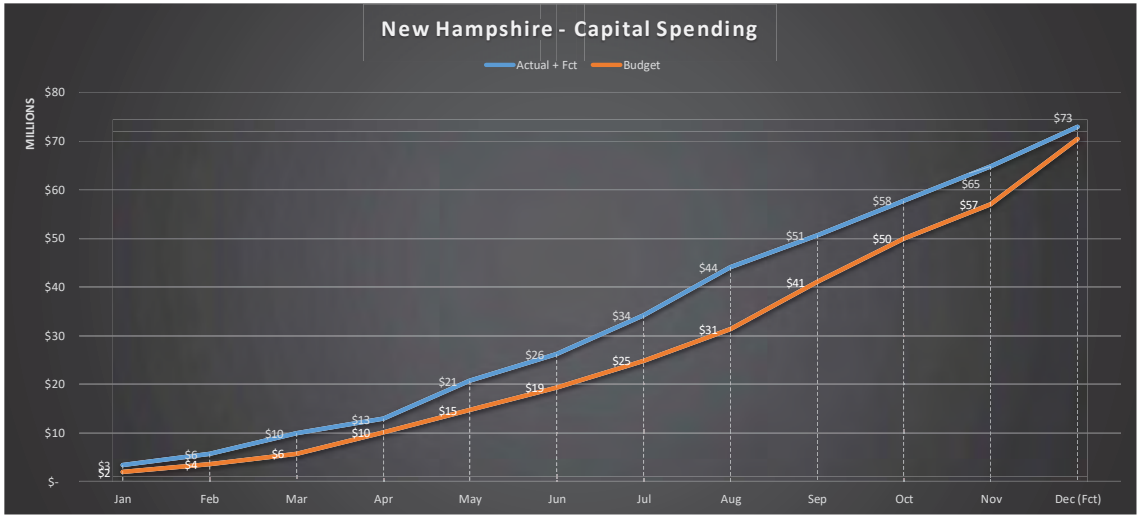
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 57,759,948	$ 64,775,794	$ 72,899,128
Budget	$ 2,038,888	$ 3,536,021	$ 5,777,233	$ 10,089,959	$ 14,773,933	$ 19,333,717	$ 24,887,660	$ 31,378,873	$ 41,021,475	$ 49,963,390	$ 56,952,655	$ 70,418,053

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,170,478	$ 5,113,241	$ 4,730,432	$ 52,716,615
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 1,966,833	$ 1,791,121	$ 3,351,976	$ 19,096,680
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 32,004	$ 111,484	$ 40,927	$ 1,085,834
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**7,169,316**	**7,015,845**	**8,123,335**	**72,899,128**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 978,256	$ 537,998	$ 1,307,720	$ 2,688,344	$ 3,571,240	$ 3,016,093	$ 4,026,796	$ 4,893,096	$ 7,281,364	$ 6,636,320	$ 4,294,416	$ 9,250,600	$ 48,482,244
Budget GSE	$ 1,045,963	$ 922,125	$ 921,186	$ 1,591,232	$ 1,054,341	$ 1,443,932	$ 1,404,544	$ 1,284,448	$ 2,254,590	$ 2,168,480	$ 2,565,974	$ 3,899,993	$ 20,556,809
Budget Keene	$ 14,669	$ 37,010	$ 12,305	$ 33,150	$ 58,392	$ 99,759	$ 122,603	$ 313,669	$ 106,648	$ 137,115	$ 128,875	$ 314,804	$ 1,379,000
	$ 2,038,888	**$ 1,497,133**	**$ 2,241,212**	**$ 4,312,726**	**$ 4,683,973**	**$ 4,559,784**	**$ 5,553,943**	**$ 6,491,213**	**$ 9,642,602**	**$ 8,941,914**	**$ 6,989,266**	**$ 13,465,398**	**$ 70,418,053**

Forecasted Variance: ***(2,481,075)***



Liberty Utilities

November 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

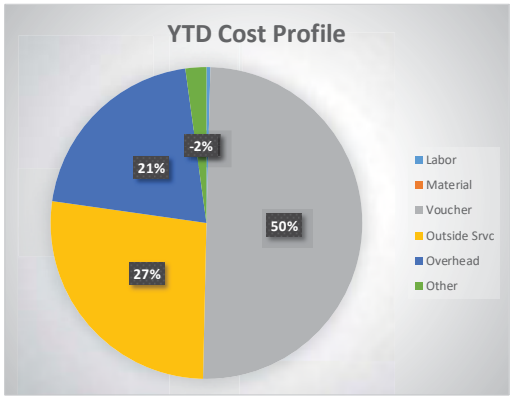
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480	$ 28,275	$ 64,068	$ 43,016	$ 9,671		$ 255,267
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 85,003	$ 340,270



Cost Element	Amount
Labor	$ 1,095
Material	
Voucher	$ 133,266
Outside Srvc	$ 71,754
Overhead	$ 54,944
Other	$ (5,792)
Total	**$ 255,267**

Field Completion:	0%
Financial Completion:	63.8%
Spend to Date:	$ 255,267
Remain. Budget	$ 144,733
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

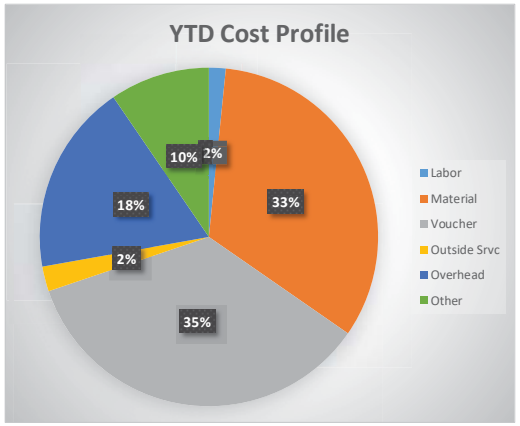
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978	41,574	208,882	534,796	270,625		$1,084,976
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 390,000	$1,474,976



Cost Element	Amount
Labor	$ 17,398
Material	$ 358,516
Voucher	$ 381,480
Outside Srvc	$ 25,869
Overhead	$ 198,162
Other	$ 103,552
Total	**$ 1,084,976**

Field Completion:	0%
Financial Completion:	72.3%
Spend to Date:	$ 1,084,976
Remain. Budget	$ 415,024
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Construction expected to be complete by 12/5/18.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

INSERT PROJECT PHOTO HERE

Liberty Utilities

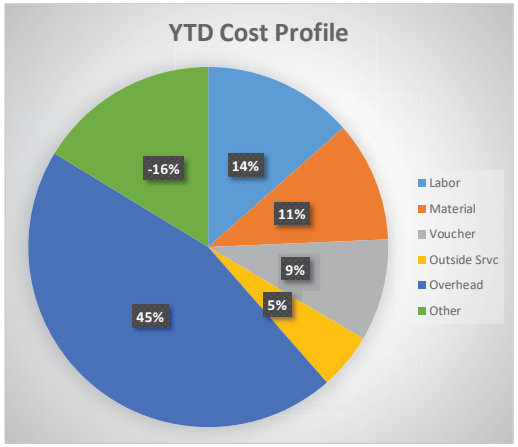
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428	$ 206,481	$ (915,951)	$ (40,154)	$ 191,900		$ 1,780,616
Budget	$ 146,921	$ 129,526	$ 129,394	$ 223,512	$ 148,097	$ 202,821	$ 126,172	$ 115,383	$ 202,532	$ 194,797	$ 230,504	$ 350,341	$ 2,200,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 181,250	$ 1,961,866



Cost Element	Amount
Labor	$ 356,662
Material	$ 285,702
Voucher	$ 242,409
Outside Srvc	$ 133,293
Overhead	$ 1,193,005
Other	$ (430,455)
Total	**$ 1,780,616**

Field Completion:	0%
Financial Completion:	80.9%
Spend to Date:	$ 1,780,616
Remain. Budget	$ 419,384
Total Budget	$ 2,200,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Sept credit due to reclass of costs associated with Tuscan.

Oct credit due to reclass of costs to expense (Spent approx $170k, Reclass approx $210k)

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

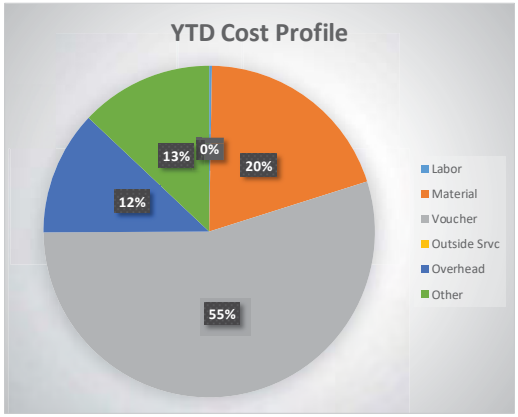
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138	215,835	179,876	201,257	186367		$ 828,376
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 315,000	$ 1,143,376



Cost Element	Amount
Labor	$ 2,242
Material	$ 164,379
Voucher	$ 454,022
Outside Srvc	
Overhead	$ 100,270
Other	$ 107,463
Total	**$ 828,376**

Field Completion:	0%
Financial Completion:	82.8%
Spend to Date:	$ 828,376
Remain. Budget	$ 171,624
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction
All new wire has been installed and portions of new wire already energized.
Remaing wire expected to be energized, in-service and carrying load by 12/28/18.
Construction has been delayed due to weather...currently the crews have lost 18 work days due to weather.

Value Engineering:	
Timeline Risks:	Weather see above comment
Budget Risks:	Contributing factor to over expenditure- approx. $208k in trimming cost due to tree crews being from out of State

INSERT PROJECT PHOTO HERE

Liberty Utilities

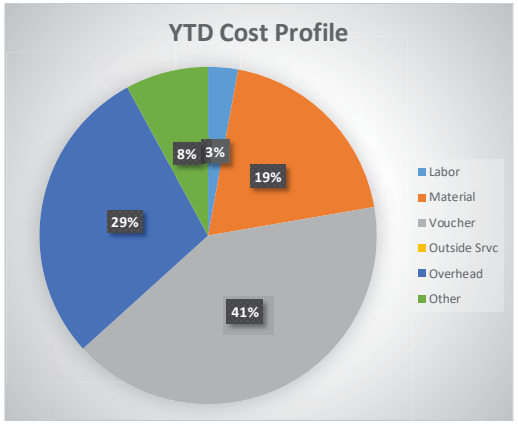
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	$ 448,070	$ 596,571	$ 125,424	$ 82,483	$ (307)		$ 1,350,594
Budget	$ -	$ -	$ -	$ 57,143	$ 85,714	$ 85,714	$ 251,429	$ 285,714	$ 342,857	$ 457,143	$ 22,857	$ 11,429	$ 1,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 1,450,594



Cost Element	Amount
Labor	$ 38,617
Material	$ 262,429
Voucher	$ 553,891
Outside Srvc	
Overhead	$ 388,341
Other	$ 107,317
Total	**$ 1,350,594**

Field Completion:	0%
Financial Completion:	84.4%
Spend to Date:	$ 1,350,594
Remain. Budget	$ 249,406
Total Budget	$ 1,600,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Complete!

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

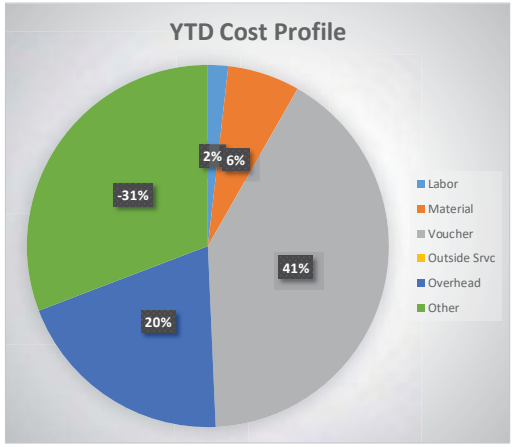
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998	$ 234,123	$ 288,550	$ 65,978	$ 79,293		$ 983,497
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,000	$ 1,153,497



Cost Element	Amount
Labor	$ 46,232
Material	$ 165,275
Voucher	$ 1,051,822
Outside Srvc	
Overhead	$ 509,467
Other	$ (789,299)
Total	**$ 983,497**

Field Completion:	0%
Financial Completion:	67.8%
Spend to Date:	$ 983,497
Remain. Budget	$ 466,503
Total Budget	$ 1,450,000
Capital Recovery Begins:	

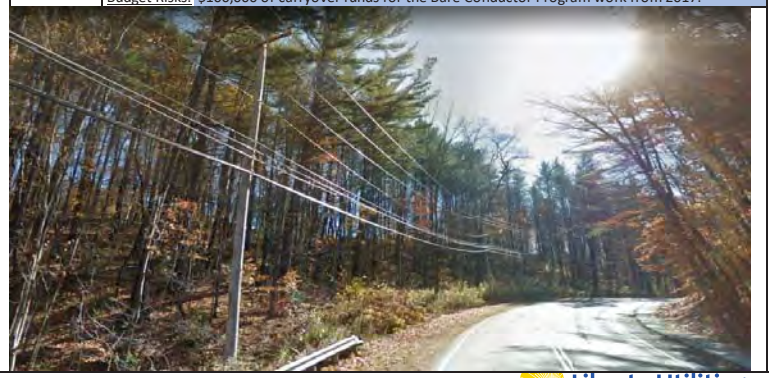
PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.



Liberty Utilities

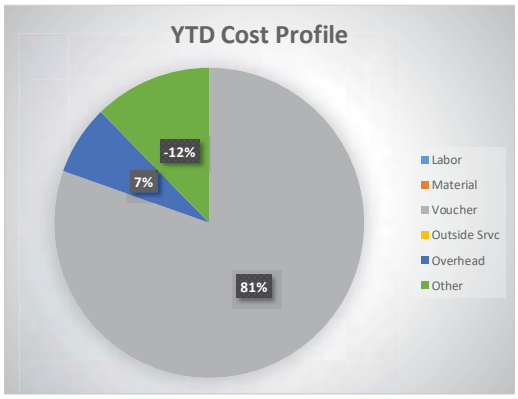
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565	$ 186,442	$ 84,477	$ 141,474	$ 36,953		**$ 815,800**
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	**$ 1,050,000**
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,667	**$ 855,467**



Cost Element	Amount
Labor	
Material	
Voucher	$ 870,578
Outside Srvc	
Overhead	$ 78,560
Other	$ (133,338)
Total	**$ 815,800**

Field Completion:	0%
Financial Completion:	77.7%
Spend to Date:	$ 815,800
Remain. Budget	$ 234,200
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We have also experienced delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

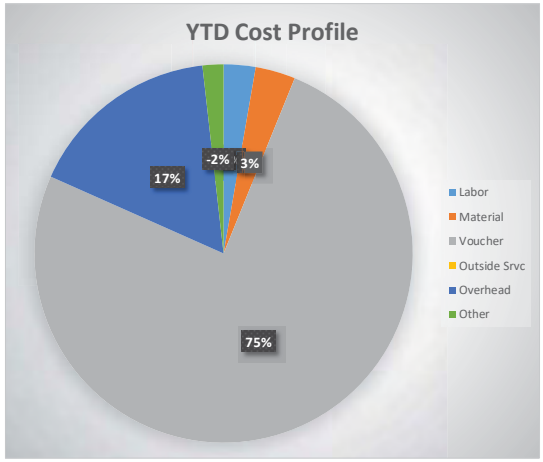
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

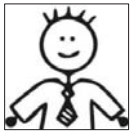
Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683	$ 2,034,958	$ 2,744,995	$ 1,046,965	$ 1,554,063		$ 15,804,620
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,180,000	$ 16,984,620



PM: Shawn Furey



Update:Target miliage is 9.0 miles and 874 services. Projecting to come in slightly over budget 2%. Concord St Nashua restoration 4,0000 relay project where construction encountered concrete under asphalt. Inspector cost not originally included in estimates. Ensuring costs are baked into estimates for 2019. New estimating tool now in place for 2019 to seperate main costs from restoration to better track carryover costs. Going to start 2019 CIBS project in Nashua in December.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Cost Element	Amount
Labor	$ 446,741
Material	$ 560,107
Voucher	$ 12,377,000
Outside Srvc	
Overhead	$ 2,713,958
Other	$ (293,186)
Total	**$ 15,804,620**

Field Completion: 15%

Financial Completion: 95.2%

Spend to Date: $ 15,804,620

Remain. Budget $ 795,380

Total Budget $ 16,600,000

Capital Recovery Begins:

Liberty Utilities

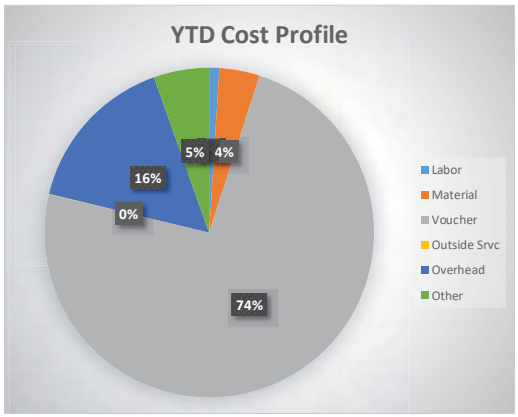
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037	$ 662,287	$ 477,084	$ 717,487	$ 308,268		$ 5,625,463
Budget	$ 102,906	$ 56,594	$ 137,563	$ 282,795	$ 375,670	$ 317,272	$ 423,591	$ 514,720	$ 765,950	$ 698,095	$ 451,743	$ 973,100	$ 5,100,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200,000	$ 5,825,463



Cost Element	Amount
Labor	$ 55,705
Material	$ 223,314
Voucher	$ 4,150,393
Outside Srvc	$ 2,203
Overhead	888,079
Other	$ 305,769
Total	**$ 5,625,463**

Field Completion:	65%
Financial Completion:	110.3%
Spend to Date:	$ 5,625,463
Remain. Budget	$ (525,463)
Total Budget	$ 5,100,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Target miliage is 3.6 miles and 242 services. Projected to come in aprx 700k over budget due to rock drill in Franklin 14%. Higher amounts of ledge than anticipated on drill. Kinsley St Nashua restoration required grind on temp patch. About to start W Pearl St Nashua due to City requiring work to be completed ASAP. Other than that there are no City State projects in progress.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

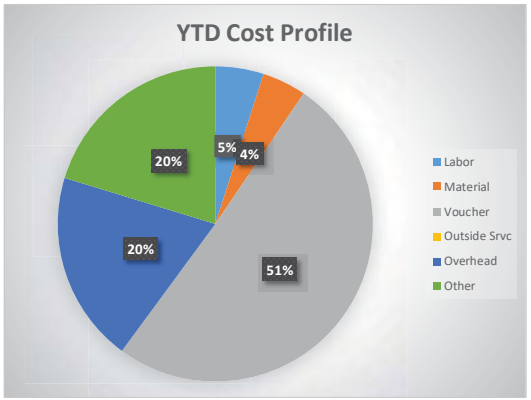
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

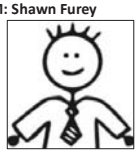
Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811	$ 1,829,112	$ 1,390,764	$ 2,084,173	$ 2,177,891		$ 13,018,283
Budget	$ 259,407	$ 142,663	$ 346,773	$ 712,877	$ 946,998	$ 799,788	$ 1,067,799	$ 1,297,519	$ 1,930,824	$ 1,759,775	$ 1,138,765	$ 2,453,013	$ 12,856,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,090,000	$ 14,108,283



Cost Element	Amount
Labor	$ 645,359
Material	$ 588,087
Voucher	$ 6,590,258
Outside Srvc	
Overhead	2,554,070
Other	$ 2,640,509
Total	**$ 13,018,283**

Field Completion:	15%
Financial Completion:	101.3%
Spend to Date:	$ 13,018,283
Remain. Budget	$ (162,083)
Total Budget	$ 12,856,200
Capital Recovery Begins:	

PM: Shawn Furey



Update: Random services shut off as of 11/23/2018. December growth projects include 102, Pelham, and misc sub division work. Projected total miliage for 2018 is 15 miles with about 2 miles currently in progress. Expected to come in at budget between growth new main, growth fitting, new service residential and commerical combined.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Capital Spend Summary - November

- Forecast Annual (Year End)

Company	YTD November (Actual)	December (Forecast)	Total Annual (Actual + Forecast)	Budget Annual*	Year End Fct. Under/(Over)
Granite State	15,744,704	3,351,976	19,096,680	20,556,809	1,460,129
Energy North	47,986,183	4,730,432	52,716,615	48,482,244	(4,234,371)
Keene	1,044,907	40,927	1,085,834	1,379,000	293,166
Totals:	**64,775,794**	**8,123,335**	**72,899,128**	**70,418,053**	**(2,481,075)**

** Budget Annual represents approved annual budget amount by utility*

  - Total forecast overspend on NH budget of **$2.5m**
    - GSE $1.5m under budget
    - EN $4.2m over budget
    - Keene $293k under budget
  - Adjustments to Electric – CWIP reclassified to expenses
    - Street Lighting: $187k
    - Damage & Failure: $739k
    - Storm: $502k
  - Growth & CIBS - Forecast spend over full year budget
    - Growth: $1.3m
    - CIBS: $518k
    - Growth and CIBS mechanism capex allow for recovery outside rate case process

- Forms & Year-end Housekeeping

Liberty Utilities

Capital Spending YTD + Forecast

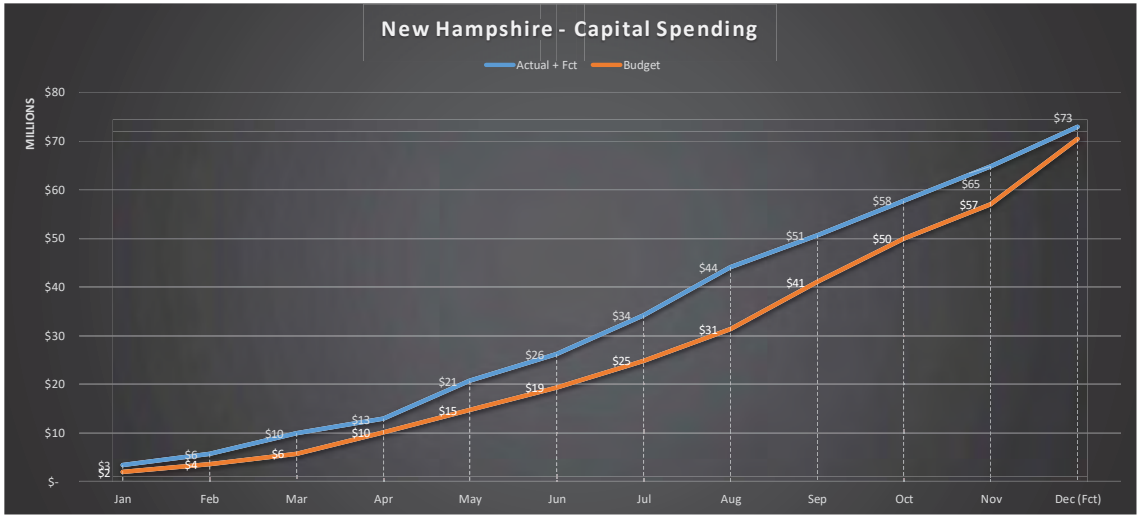
Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec (Fct)
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 57,759,948	$ 64,775,794	$ 72,899,128
Budget	$ 2,038,888	$ 3,536,021	$ 5,777,233	$ 10,089,959	$ 14,773,933	$ 19,333,717	$ 24,887,660	$ 31,378,873	$ 41,021,475	$ 49,963,390	$ 56,952,655	$ 70,418,053

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec (Fct)	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,170,478	$ 5,113,241	$ 4,730,432	$ 52,716,615
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 1,966,833	$ 1,791,121	$ 3,351,976	$ 19,096,680
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 32,004	$ 111,484	$ 40,927	$ 1,085,834
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**7,169,316**	**7,015,845**	**8,123,335**	**72,899,128**

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 978,256	$ 537,998	$ 1,307,720	$ 2,688,344	$ 3,571,240	$ 3,016,093	$ 4,026,796	$ 4,893,096	$ 7,281,364	$ 6,636,320	$ 4,294,416	$ 9,250,600	$ 48,482,244
Budget GSE	$ 1,045,963	$ 922,125	$ 921,186	$ 1,591,232	$ 1,054,341	$ 1,443,932	$ 1,404,544	$ 1,284,448	$ 2,254,590	$ 2,168,480	$ 2,565,974	$ 3,899,993	$ 20,556,809
Budget Keene	$ 14,669	$ 37,010	$ 12,305	$ 33,150	$ 58,392	$ 99,759	$ 122,603	$ 313,669	$ 106,648	$ 137,115	$ 128,875	$ 314,804	$ 1,379,000
	$ 2,038,888	**$ 1,497,133**	**$ 2,241,212**	**$ 4,312,726**	**$ 4,683,973**	**$ 4,559,784**	**$ 5,553,943**	**$ 6,491,213**	**$ 9,642,602**	**$ 8,941,914**	**$ 6,989,266**	**$ 13,465,398**	**$ 70,418,053**

Forecasted Variance: ***(2,481,075)***



Liberty Utilities

December 2018 Capital Spending

Monthly Update

January 29, 2019

Liberty Utilities

December 2018 Capital Spend Update - Agenda

1. **Safety Moment**

2. **December 2018 Capital Spending Results**
   - New Hampshire Overview
   - Entity Overview

3. **High Profile Project Presentations**
   - Golden Rock
   - Rte. 12 Widening
   - GSE New Business (Residential & Commercial)
   - Extend 14L4
   - Salem Depot Getaways
   - EN Meter Purchases
   - Bare Conductor
   - CIBS
   - City/State Construction
   - EN Growth

4. **Additional Capital Spending Discussion Items**
   - Full Year 2018 Summary
   - Year-end Housekeeping – Closeout & Over-expenditure Forms
   - 2019 Capital Expenditure Forms
   - 2019 Reporting & Presentation Format

Liberty Utilities

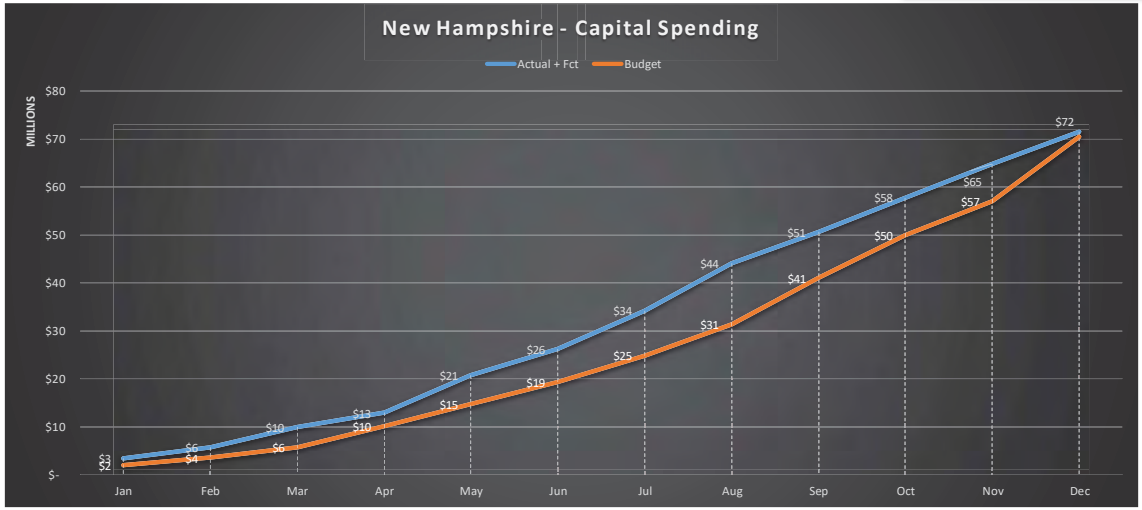
Capital Spending – Full Year 2018

Capital Spending YTD

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Actual + Fct	$ 3,362,297	$ 5,709,383	$ 9,966,801	$ 12,904,818	$ 20,661,891	$ 26,166,565	$ 34,242,987	$ 44,064,980	$ 50,590,633	$ 57,759,948	$ 64,775,794	$ 71,543,423
Budget	$ 2,038,888	$ 3,536,021	$ 5,777,233	$ 10,089,959	$ 14,773,933	$ 19,333,717	$ 24,887,660	$ 31,378,873	$ 41,021,475	$ 49,963,390	$ 56,952,655	$ 70,418,053

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Actual EN	$ 3,141,615	$ 1,121,582	$ 2,276,867	$ 2,589,936	$ 6,508,821	$ 4,343,343	$ 6,405,222	$ 6,759,423	$ 4,555,654	$ 5,170,478	$ 5,113,241	$ 3,134,643	$ 51,120,826
Actual GSE	$ 218,185	$ 1,186,803	$ 1,963,819	$ 304,751	$ 1,193,060	$ 1,088,028	$ 1,617,407	$ 2,489,255	$ 1,925,441	$ 1,966,833	$ 1,791,121	$ 3,110,260	$ 18,854,964
Actual Keene	$ 2,497	$ 38,701	$ 16,732	$ 43,329	$ 55,192	$ 73,302	$ 53,794	$ 573,315	$ 44,558	$ 32,004	$ 111,484	$ 522,726	$ 1,567,633
	3,362,297	**2,347,087**	**4,257,418**	**2,938,016**	**7,757,074**	**5,504,674**	**8,076,422**	**9,821,993**	**6,525,652**	**7,169,316**	**7,015,845**	**6,767,630**	**71,543,423**
	January	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Annual**
Budget EN	$ 978,256	$ 537,998	$ 1,307,720	$ 2,688,344	$ 3,571,240	$ 3,016,093	$ 4,026,796	$ 4,893,096	$ 7,281,364	$ 6,636,320	$ 4,294,416	$ 9,250,600	$ 48,482,244
Budget GSE	$ 1,045,963	$ 922,125	$ 921,186	$ 1,591,232	$ 1,054,341	$ 1,443,932	$ 1,404,544	$ 1,284,448	$ 2,254,590	$ 2,168,480	$ 2,565,974	$ 3,899,993	$ 20,556,809
Budget Keene	$ 14,669	$ 37,010	$ 12,305	$ 33,150	$ 58,392	$ 99,759	$ 122,603	$ 313,669	$ 106,648	$ 137,115	$ 128,875	$ 314,804	$ 1,379,000
	$ 2,038,888	**$ 1,497,133**	**$ 2,241,212**	**$ 4,312,726**	**$ 4,683,973**	**$ 4,559,784**	**$ 5,553,943**	**$ 6,491,213**	**$ 9,642,602**	**$ 8,941,914**	**$ 6,989,266**	**$ 13,465,398**	**$ 70,418,053**

Variance - Full Year 2018 Overspend: (1,125,370)



Liberty Utilities

December 2018 Capital Spend Reporting

High Profile Projects

Liberty Utilities

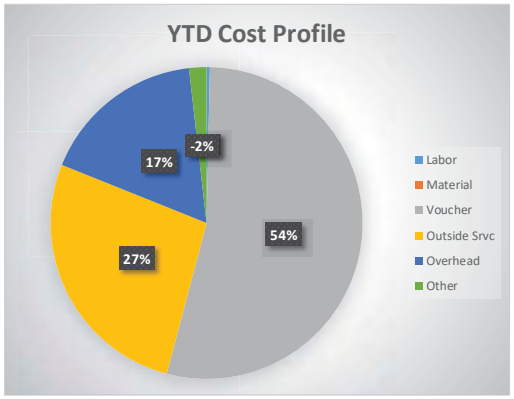
Golden Rock Substation

Project: Golden Rock Substation (8830-1744)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 3,389	$ 2,877	$ 1,570	$ 154	$ 50,061	$ 18,707	$ 33,480	$ 28,275	$ 64,068	$ 43,016	$ 9,671	$ 54,057	$ 309,324
Budget	$ 20,353	$ 17,943	$ 17,925	$ 30,963	$ 20,516	$ 28,096	$ 27,330	$ 24,993	$ 43,870	$ 42,195	$ 49,929	$ 75,887	$ 400,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 309,324



Cost Element	Amount
Labor	$ 1,095
Material	
Voucher	$ 172,591
Outside Srvc	$ 86,485
Overhead	$ 54,944
Other	$ (5,792)
Total	**$ 309,324**

Field Completion:	0%
Financial Completion:	77.3%
Spend to Date:	$ 309,324
Remain. Budget	$ 90,676
Total Budget	$ 400,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Final engineering has been awarded to TRC. Owner's engineering has been awarded to Control Point Technologies.

Circuit breakers have been recieved. Motor operated disconnect has been recieved. Engineering review has begun for the design.
YEP has been revised to $400,000 to account for Engineering only in 2018

Value Engineering:
Timeline Risks:
Budget Risks:

Liberty Utilities

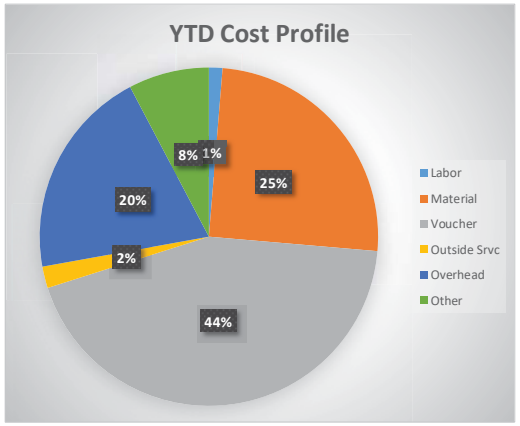
Rte. 12 Widening, Walpole/Charlestown

Project: Rte. 12 Widening, Walpole/Charlestown (8830-1818)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -	$ -			122	28,978	41,574	208,882	534,796	270,625	258598.69	$1,343,575
Budget	$ 76,322	$ 67,286	$ 67,218	$ 116,110	$ 76,934	$ 105,362	$ 102,488	$ 93,724	$ 164,514	$ 158,231	$ 187,235	$ 284,577	$1,500,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,343,575



Cost Element	Amount
Labor	$ 17,398
Material	$ 336,801
Voucher	$ 587,661
Outside Srvc	$ 27,721
Overhead	$ 270,442
Other	$ 103,552
Total	**$ 1,343,575**

Field Completion:	0%
Financial Completion:	89.6%
Spend to Date:	$ 1,343,575
Remain. Budget	$ 156,425
Total Budget	$ 1,500,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Construction has been awarded to IC Reed. Construction to start week of 7/9/18
Construction expected to be complete by 12/5/18.

Value Engineering:

Timeline Risks: This job is closely tied to NHDOT work. Any delays with NHDOT scope of work will significantly impact Liberty's schedule.

Budget Risks: Labor has been charged against 2017 project number 301711-01010 ($40k)

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Liberty Utilities

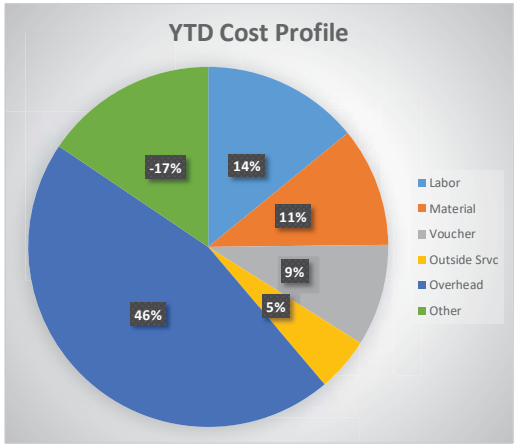
GSE New Business - Residential & Commercial

Project: GSE New Business Residential & Commercial (8830-1837 & 8830-1838)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 327,254	$ 249,176	$ 463,346	$ 290,447	$ 297,486	$ 310,203	$ 400,428	$ 206,481	$ (915,951)	$ (40,154)	$ 191,900	$ 181,946	$ 1,962,562
Budget	$ 146,921	$ 129,526	$ 129,394	$ 223,512	$ 148,097	$ 202,821	$ 126,172	$ 115,383	$ 202,532	$ 194,797	$ 230,504	$ 350,341	$ 2,200,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,962,562



Cost Element	Amount
Labor	$ 401,669
Material	$ 305,389
Voucher	$ 260,813
Outside Srvc	$ 138,101
Overhead	$ 1,299,910
Other	$ (443,320)
Total	**$ 1,962,562**

Field Completion:	0%
Financial Completion:	89.2%
Spend to Date:	$ 1,962,562
Remain. Budget	$ 237,438
Total Budget	$ 2,200,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: This is normal run of the business projects.

Sept credit due to reclass of costs associated with Tuscan.

Oct credit due to reclass of costs to expense (Spent approx $170k, Reclass approx $210k)

Value Engineering:

Timeline Risks:

Budget Risks:

INSERT PROJECT PHOTO HERE

Liberty Utilities

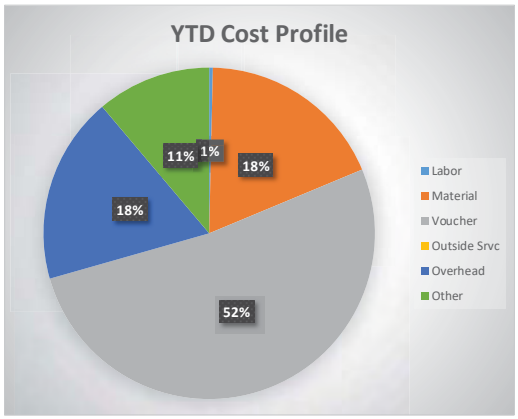
Extend Pelham 14L4 to Salem

Project: Extend Pelham 14L4 to Salem (8830-1860)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ -		$ 5,235	$ 15,109	4,560	20,138	215,835	179,876	201,257	186367	169553.7	$ 997,930
Budget	$ 50,882	$ 44,857	$ 44,812	$ 77,407	$ 51,289	$ 70,241	$ 68,325	$ 62,483	$ 109,676	$ 105,487	$ 124,824	$ 189,718	$ 1,000,000
Forecast	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 997,930



Cost Element	Amount
Labor	$ 3,571
Material	$ 183,187
Voucher	$ 517,664
Outside Srvc	
Overhead	$ 182,090
Other	$ 111,418
Total	**$ 997,930**

Field Completion:	0%
Financial Completion:	99.8%
Spend to Date:	$ 997,930
Remain. Budget	$ 2,070
Total Budget	$ 1,000,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering is complete. Construction has been awarded to Northline Construction
All new wire has been installed and portions of new wire already energized.
Remaing wire expected to be energized, in-service and carrying load by 12/28/18.
Construction has been delayed due to weather...currently the crews have lost 18 work days due to weather.

Value Engineering:
Timeline Risks: Weather see above comment
Budget Risks: Contributing factor to over expenditure- approx. $208k in trimming cost due to tree crews being from out of State

INSERT PROJECT PHOTO HERE

Liberty Utilities

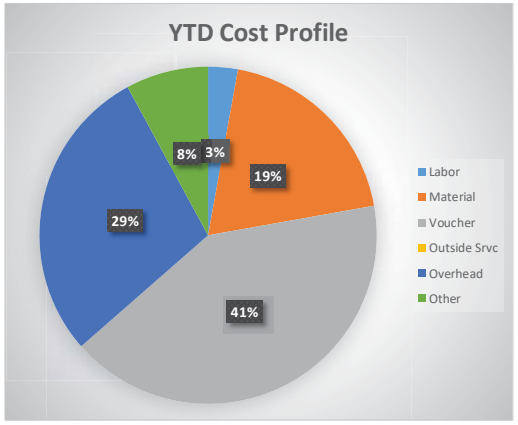
Salem Depot Getaways

Project: Salem Depot Getaways (8830-1866)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ -	$ 538	$ 1,430	$ 53,076	$ 3,305	$ 40,004	$ 448,070	$ 596,571	$ 125,424	$ 82,483	$ (307)	5727.43	$ 1,356,321
Budget	$ -	$ -	$ -	$ 57,143	$ 85,714	$ 85,714	$ 251,429	$ 285,714	$ 342,857	$ 457,143	$ 22,857	$ 11,429	$ 1,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,356,321



Cost Element	Amount
Labor	$ 38,617
Material	$ 262,429
Voucher	$ 561,015
Outside Srvc	
Overhead	$ 386,944
Other	$ 107,316
Total	**$ 1,356,321**

Field Completion:	0%
Financial Completion:	84.8%
Spend to Date:	$ 1,356,321
Remain. Budget	$ 243,679
Total Budget	$ 1,600,000
Capital Recovery Begins:	7/1/2019

PM: A. Strabone

Update: Engineering Complete.
Complete!

Value Engineering:

Timeline Risks:

Budget Risks:

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Liberty Utilities

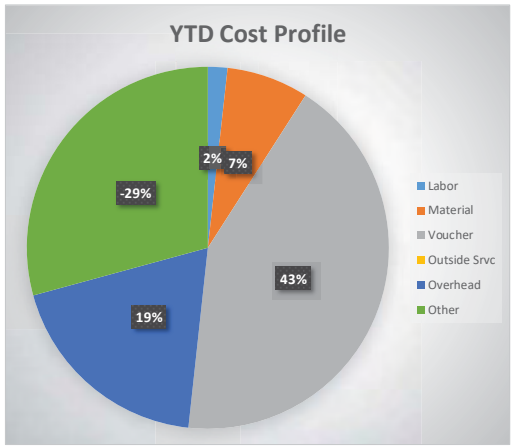
Bare Conductor Replacement Program

Project: Bare Conductor Replacement Program (8830-1846)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (90,475)	$ 158,583	$ 53,407	$ 24,693	$ 46,930	$ 12,418	$ 109,998	$ 234,123	$ 288,550	$ 65,978	$ 79,293	$ 136,131	$ 1,119,628
Budget	$ 71,234	$ 62,800	$ 62,736	$ 108,369	$ 71,805	$ 98,337	$ 95,655	$ 137,476	$ 153,546	$ 147,682	$ 174,753	$ 265,605	$ 1,450,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,119,628



Cost Element	Amount
Labor	$ 47,093
Material	$ 197,661
Voucher	$ 1,150,025
Outside Srvc	
Overhead	$ 513,474
Other	$ (788,625)
Total	**$ 1,119,628**

Field Completion:	0%
Financial Completion:	77.2%
Spend to Date:	$ 1,119,628
Remain. Budget	$ 330,372
Total Budget	$ 1,450,000
Capital Recovery Begins:	

PM: J. Rivera

Update:
Liberty will make its CY2018 reconciliation filing with the Commission by March 15, 2019. Actual expenses incurred by Liberty in implementing the capital components of the 2018 REP will reconciled to the proposed amount of $1,600,000. In addition, the revenue requirement associated with capital expenditures incurred as part of the REP investment will be included at the same time as the REP/VMP Adjustment Provision. At that time, the rate impacts will be determined using actual spending and any over- or under-collection balance that exists at that time.

Value Engineering: Engineering / Design is currently in progress.

Timeline Risks: It is anticipated that the majority of the Actual Costs will be reflected in the 4th quarter

Budget Risks: Liberty has included a capital investment budget of $1,600,000 reflecting planned capital investment closed to plant as part of its CY2018 plan as approved in Docket No. DE 16-383. This amount includes $1,500,000 of planned 2018 capital investment and $100,000 of carryover funds for the Bare Conductor Program work from 2017.

Liberty Utilities

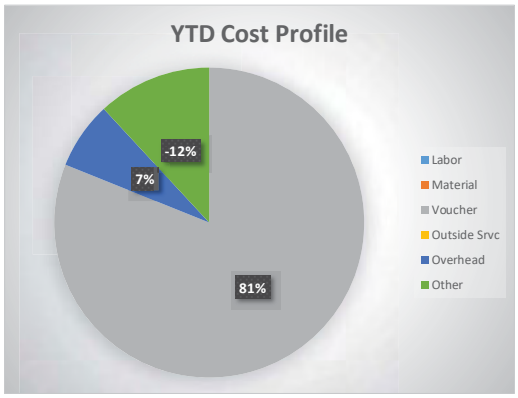
Meter Purchases

Project: Meter Purchases (8840-1807)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ (13,514)	$ -	$ (2,844)	$ (8,287)	$ 170,206	$ 112,328	$ 108,565	$ 186,442	$ 84,477	$ 141,474	$ 36,953	$ 38,034	**$ 853,834**
Budget	$ 21,186	$ 11,652	$ 28,322	$ 58,223	$ 77,344	$ 65,321	$ 87,210	$ 105,972	$ 157,696	$ 143,726	$ 93,006	$ 200,344	**$ 1,050,000**
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 853,834**



Cost Element	Amount
Labor	
Material	
Voucher	$ 908,612
Outside Srvc	
Overhead	$ 78,560
Other	$ (133,338)
Total	**$ 853,834**

Field Completion:	0%
Financial Completion:	81.3%
Spend to Date:	$ 853,834
Remain. Budget	$ 196,166
Total Budget	$ 1,050,000
Capital Recovery Begins:	7/1/2020

PM: B. Mostone

Update:Report is based on current Main Relay and Growth Projections, will have to make adjustments according to needs. We have also experienced delays in delivery of ERT's and Meter.

Value Engineering:

Timeline Risks: Meter and ERT's on average take 6 to 12 weeks for delivery

Budget Risks: Due to field requirment meters adjustments maybe needed

Liberty Utilities

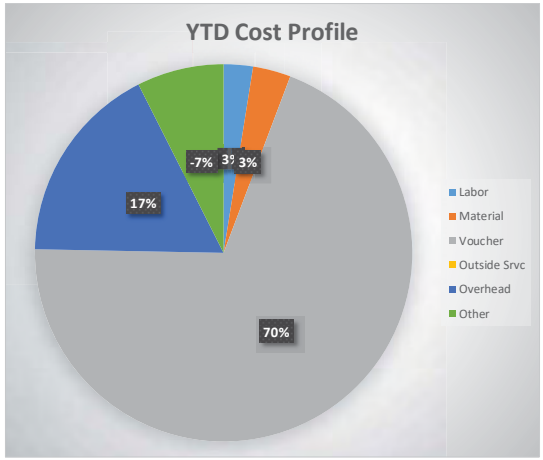
LPP Main Replacement

Project: LPP Main Replacement (8840-1811 & 8840-1813)

Objective:

Expected Date of Completion: 12/31/2018

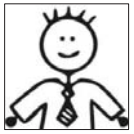
Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 1,457,819	$ (344,085)	$ 919,612	$ 661,236	$ 1,736,078	$ 1,461,297	$ 2,531,683	$ 2,034,958	$ 2,744,995	$ 1,046,965	$ 1,554,063	$ 1,047,957	$ 16,852,577
Budget	$ 334,948	$ 184,207	$ 447,755	$ 920,471	$ 1,222,769	$ 1,032,690	$ 1,378,748	$ 1,675,364	$ 2,493,091	$ 2,272,232	$ 1,470,380	$ 3,167,344	$ 16,600,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,852,577



Cost Element	Amount
Labor	$ 496,835
Material	$ 642,521
Voucher	$ 13,772,526
Outside Srvc	
Overhead	$ 3,415,442
Other	$ (1,474,747)
Total	**$ 16,852,577**

Field Completion:	15%
Financial Completion:	101.5%
Spend to Date:	$ 16,852,577
Remain. Budget	$ (252,577)
Total Budget	$ 16,600,000
Capital Recovery Begins:	

PM: Shawn Furey



Update:Target miliage is 9.0 miles and 874 services. Projecting to come in slightly over budget 2%. Concord St Nashua restoration 4,0000 relay project where construction encountered concrete under asphalt. Inspector cost not originally included in estimates. Ensuring costs are baked into estimates for 2019. New estimating tool now in place for 2019 to seperate main costs from restoration to better track carryover costs. Going to start 2019 CIBS project in Nashua in December.

	Sending information to Engineering when abnormal costs are occuring in the field.
Value Engineering:	Ensure that estimates are accounting for all scenerios
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

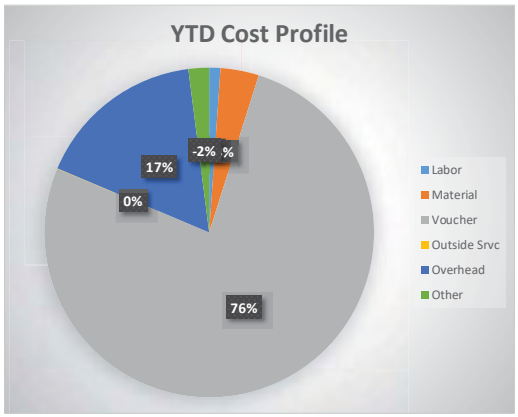
Main Replacement City/State Construction

Project: Main Replacement City/State Construction (8840-1823)

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 78,544	$ (87,596)	$ (64,646)	$ 473,974	$ 1,859,998	$ 702,026	$ 498,037	$ 662,287	$ 477,084	$ 717,487	$ 308,268	$ 175,546	$ 5,801,009
Budget	$ 102,906	$ 56,594	$ 137,563	$ 282,795	$ 375,670	$ 317,272	$ 423,591	$ 514,720	$ 765,950	$ 698,095	$ 451,743	$ 973,100	$ 5,100,000
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,801,009



Cost Element	Amount
Labor	$ 66,461
Material	$ 228,086
Voucher	$ 4,621,755
Outside Srvc	$ 2,203
Overhead	1,004,679
Other	$ (122,174)
Total	**$ 5,801,009**

Field Completion:	65%
Financial Completion:	113.7%
Spend to Date:	$ 5,801,009
Remain. Budget	$ (701,009)
Total Budget	$ 5,100,000
Capital Recovery Begins:	7/1/2020

PM: Shawn Furey

Update: Target miliage is 3.6 miles and 242 services. Projected to come in aprx 700k over budget due to rock drill in Franklin 14%. Higher amounts of ledge than anticipated on drill. Kinsley St Nashua restoration required grind on temp patch. About to start W Pearl St Nashua due to City requiring work to be completed ASAP. Other than that there are no City State projects in progress.

Sending information to Engineering when abnormal costs are occuring in the field.

Value Engineering: Ensure that estimates are accounting for all scenerios

Timeline Risks: None at this time

Budget Risks: None at this time

Liberty Utilities

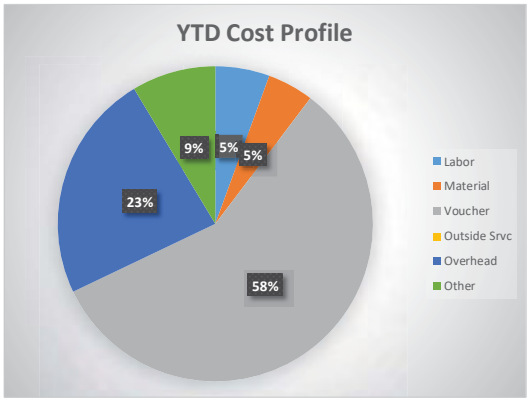
EnergyNorth Growth Projects

Project: EnergyNorth Growth Projects

Objective:

Expected Date of Completion: 12/31/2018

Spending	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Actual	$ 339,548	$ 224,652	$ 606,695	$ 563,245	$ 1,328,441	$ 923,952	$ 1,549,811	$ 1,829,112	$ 1,390,764	$ 2,084,173	$ 2,177,891	$ 23,181	$ 13,041,464
Budget	$ 259,407	$ 142,663	$ 346,773	$ 712,877	$ 946,998	$ 799,788	$ 1,067,799	$ 1,297,519	$ 1,930,824	$ 1,759,775	$ 1,138,765	$ 2,453,013	$ 12,856,200
Forecast		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,041,464



Cost Element	Amount
Labor	$ 725,983
Material	$ 618,752
Voucher	$ 7,511,787
Outside Srvc	
Overhead	3,061,723
Other	$ 1,123,220
Total	**$ 13,041,464**

Field Completion:	15%
Financial Completion:	101.4%
Spend to Date:	$ 13,041,464
Remain. Budget	$ (185,264)
Total Budget	$ 12,856,200
Capital Recovery Begins:	

PM: Shawn Furey

Update: Random services shut off as of 11/23/2018. December growth projects include 102, Pelham, and misc sub division work. Projected total miliage for 2018 is 15 miles with about 2 miles currently in progress. Expected to come in at budget between growth new main, growth fitting, new service residential and commerical combined.

Value Engineering:	None at this time
Timeline Risks:	None at this time
Budget Risks:	None at this time

Liberty Utilities

Capital Spend Summary – December (Full Year)

- **2018 Full Year Capital Spend Summary**

Company	YTD December (Actual)	Budget Annual*	Year End Fct. Under/(Over)
Granite State	18,854,964	21,762,544	2,907,580
Energy North	51,120,826	47,276,509	(3,844,317)
Keene	1,567,633	1,379,000	(188,633)
Totals:	**71,543,423**	**70,418,053**	**(1,125,370)**

** Budget Annual represents approved annual budget amount by utility*

  - Total overspend on NH budget of **$1.1m**
  - Adjustments to Electric – 2018 CWIP reclassified to expenses
    - Street Lighting: $187k
    - Damage & Failure: $739k
    - Storm: $502k
  - Overspend on Growth & CIBS
    - Growth: $185.3k **overspend**
    - CIBS: $701k **overspend**
    - Growth and CIBS mechanism capex allow for recovery outside rate case process

- **Forms & Year-end Housekeeping**
  - Close-out forms
  - Over-expenditure forms

Liberty Utilities

Looking Ahead – 2019

- **2019 Capital Plan - Summary**

Company	Original Capital Budget Plan	Adjustment	Updated Capital Budget	Shelf Items	Final Updated Capital Budget	Approved Budget	Remaining (Over)/Under
Granite State	23,257,000	(3,222,264)	20,034,736	-	20,034,736	20,034,736	-
Energy North	68,802,694	(16,217,494)	52,585,200	2,264,000	50,321,200	50,002,694	(318,506)
Keene	3,405,000	200,000	3,605,000	1,150,000	2,455,000	1,905,000	(550,000)
Total	**95,464,694**	**(19,239,758)**	**76,224,936**	**3,414,000**	**72,810,936**	**71,942,430**	**(868,506)**

- **2019 Capital Spend Forms**
  - All projects require Capital Project Expenditure Form
  - Budget >$100k require Business Case Form
    - Exception: Category of *Safety* or *Mandated* – Business Case not required
    - If requiring Business Case then financial info not required on CPE form
  - Asking that all forms be completed and returned by **Thursday February 7th**
  - Finance will coordinate management and senior leadership/executive approvals

- **Reporting & Presentation for 2019**
  - Thoughts & discussion on reporting and presentation materials for 2019
  - Monthly meetings to review and discuss YTD results and rest of year forecast
  - Quarterly Capital Planning
    - Identify major changes in scope and rest of year spend forecast
    - Track capital projects put on the shelf to make budget cuts
    - Discuss need for new projects (incremental)

- **Processing Capital Expenditure Activity**

Liberty Utilities

Project	Project Description	Project Manager	Project Sponsor	Budget Class	Priority	Original 2018 Budget	Change from Orig. Budget (Jul)	Revised 2018 Budget (July)	Change from Orig. Budget (Aug)	Revised 2018 Budget (Aug)	December (YTD)	Direct Cost	Overhead	Variance	Remaining Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Update Variance	Update Date	Update By	Comments	Original Budget Amount	Final Budget Amount	Actual + ROY Forecast Spend	Difference	% Difference	Change Order Form - Overexpenditure	Change Order Form - $ Change
84330-13001	GSE Storm Program Proj	Strabone	Rodrigues	Replenishment	Mandated	100,000	500,000	600,000	-	600,000	(66,306)	(91,775)	(26,528)	668,306	668,306	-	178	488,415	(506,801)	5,707	174	(745)	(714)	-	-	(30,191)	0	(24,529)	668,306	n/a	n/a	n/a		100,000	600,000	(66,306)	668,306	668.31%		
84330-13002	NN D-Line Work Found by Insp.	Strabone	Rodrigues	Replenishment	Mandated	50,000	-	50,000	-	50,000					50,000	50,000																	50,000	50,000			100.0%	No	
84330-13035	01059 Granite St. Meter Purchases	Mark Parker	Foley	Replenishment	Mandated	225,000	-	225,000	80,000	305,000	384,968	351,279	33,688	(79,968)	(79,968)	(1,033)	1,345	925	9,528	126,407	(2,855)	67,854	1,356	95,305	42,817	33,278	10,044	(79,968)	n/a	n/a		225,000	305,000	384,968	(159,968)	-71.1%	Yes	
84330-13036	01060 Granite St Transformer Purchases	Strabone	Foley	Replenishment	Mandated	410,000	-	410,000	165,000	575,000	652,767	563,092	89,675	(77,767)	(77,767)	32,315	14,310	36,390	17,212	88,429	66,376	20,593	123,728	103,058	69,262	35,972	45,122	(77,767)	n/a	n/a	5/24: forecast deficit of $165k	410,000	575,000	652,767	(242,767)	-59.2%	Yes	
84330-13005	01737 GSE-Dist-Subs Blanket	Strabone	Rodrigues	Replenishment	Mandated	50,000	-	50,000	-	50,000	7,099	3,524	3,576	42,901	42,901	-	-	-	-	-	-	-	890	4,777	1,432	-	-	42,901	n/a	n/a		50,000	50,000	7,099	42,901	85.8%	No	
84330-13038	GSE-Dist-Meter Blanket	Rodrigues	none	Replenishment	Mandated	5,000	-	5,000	-	5,000					5,000	5,000																	5,000	5,000			100.0%	No	
84330-13039	GSE-Dist-Transformer Blanket	Strabone	Rodrigues	Replenishment	Mandated	60,000	-	60,000	-	60,000	51,430	48,189	3,241	8,570	8,570	9,323	-	-	14,690	8,482	(362)	265	6,665	-	1,431	2,020	6,501	2,615	8,570	n/a	n/a	Charges related to water heater being parked here; will be reversed out once transaction is completed	60,000	60,000	51,430	8,570	14.3%	No	
84330-13009	GSE-Dist-Land/Land Rights Blanket	Strabone	Rodrigues	Replenishment	Mandated	2,000	-	2,000	-	2,000					2,000	2,000																	2,000	2,000			100.0%	No	
84330-13010	GSE-Dist-St Light Blanket	Strabone	Rodrigues	Replenishment	Mandated	185,000	(45,000)	140,000	-	140,000	(71,728)	(8,133)	(63,595)	211,728	211,728	20,942	17,384	8,989	2,535	509	(168,562)	636	12,899	11,919	6,170	6,453	8,398	211,728	n/a	n/a	Large June credit result of adjustments to expense prior charges to CWIP	185,000	140,000	(71,728)	256,728	138.8%	No	
84330-13011	GSE-Dist-Public Require Blanket	Strabone	Rodrigues	Replenishment	Mandated	520,000	(140,000)	380,000	345,000	725,000	441,939	266,803	175,136	283,061	283,061	20,462	17,821	10,732	18,452	45,251	122,338	193,401	62,777	(25,851)	2,929	8,800	(35,193)	283,061	n/a	n/a	Large August credit result of adjustments to expense prior charges to CWIP	520,000	725,000	441,939	78,061	15.0%	No	
84330-13012	Dist-Damage&Failure Blanket	Strabone	Rodrigues	Replenishment	Mandated	800,000	-	800,000	-	800,000	364,069	328,445	35,605	435,931	435,931	160,583	88,337	(3,747)	(33,368)	96,713	140,670	72,453	(587,235)	225,326	96,808	84,062	(7,148)	435,931	n/a	n/a	Large August credit result of adjustments to expense prior charges to CWIP	800,000	800,000	364,069	435,931	54.5%	No	
84330-13013	GSE-Dist-Asset Replace Blanket	Strabone	Rodrigues	Replenishment	Mandated	400,000	100,000	500,000	-	500,000	268,682	147,246	121,436	231,318	231,318	54,166	10,233	20,053	1,593	94,582	48,773	20,120	1,887	(13,397)	2,425	12,335	15,922	231,318	n/a	n/a		400,000	500,000	268,682	131,318	32.8%	No	
84330-13014	GSE-Dist-3rd Party Attach Blanket	Strabone	Rodrigues	Replenishment	Mandated	125,000	125,000	250,000	-	250,000	184,483	66,625	117,858	65,517	65,517	10,909	18,753	41,284	(25,593)	62,762	2,825	56,546	(17,557)	24,429	7,712	13,949	(11,536)	65,517	n/a	n/a		125,000	250,000	184,483	(59,483)	-47.6%	Yes	
84330-13015	Misc. Capital Equipment	MacDonald	Rodrigues	Replenishment	Discretionary	100,000	-	100,000	30,000	130,000	116,010	109,798	21,212	(1,010)	(1,010)	-	-	-	-	-	-	-	-	14,859	87,050	18,875	9,526	(1,010)	n/a	n/a	Project name changed August/September	100,000	130,000	116,010	(31,010)	-31.0%	Yes	
84330-13016	NH ARP Bells/Chargers Repl Prog	Strabone	Rodrigues	Replenishment	Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	n/a	n/a						#DIV/0!	n/a	
84330-13017	NH Capital Tool Prog	Strabone	Rodrigues	Replenishment	Discretionary	20,000	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	n/a		20,000	-	-	20,000	100.0%	No	
84330-13018	W-12 Feed Wide Projects/Charlestown	Strabone	Rodrigues	Replenishment	Mandated	1,500,000	-	1,500,000	-	1,500,000	1,343,575	1,073,133	270,442	156,425	156,425	-	-	-	-	-	122	28,978	41,574	206,882	534,736	270,625	258,599	156,425	n/a	n/a	Work will not start until July 2017. Labor charges have been charged to work order 30171-01010	1,500,000	1,500,000	1,343,575	156,425	10.4%	No	
84330-13019	IE-NN Dist Transformer upgrades	Strabone	Rodrigues	Replenishment	Discretionary	25,000	25,000	50,000	-	50,000	54,592	16,632	37,960	(4,592)	(4,592)	16,886	-	-	-	330	5,610	7,511	900	466	8,560	12,857	1,472	(4,592)	n/a	n/a		25,000	50,000	54,592	(29,592)	-118.4%	Yes	
84330-13020	Security Conversion GSE	Dorn	Foley	Replenishment	Mandated	50,000	-	50,000	-	50,000	54,837	42,076	12,761	(4,837)	(4,837)	-	-	-	-	-	-	-	-	35,063	12,270	780	294	7,219	(4,837)	n/a	n/a		50,000	50,000	54,837	(4,837)	-9.7%	No	
84330-13021	GSE-Dist-Reliability Blanket	Strabone	Rodrigues	Replenishment	Mandated	550,000	-	550,000	(275,000)	275,000	158,367	91,857	66,510	116,633	116,633	34,402	16,988	5,862	7,290	30,490	15,666	8,662	7,318	13,564	7,754	3,804	6,566	116,633	n/a	n/a		550,000	275,000	158,367	391,633	71.2%	No	
84330-13022	GSE-Dist-Load Relief Blanket	Strabone	Rodrigues	Replenishment	Mandated	100,000	-	100,000	(50,000)	50,000	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	n/a	n/a		100,000	50,000	-	100,000	100.0%	No	
84330-13023	GSE Distributed Generation Blanket	Strabone	Rodrigues	Replenishment	Mandated	100,000	-	100,000	-	100,000	201	(5,547)	5,748	99,799	99,799	8,791	3,457	(7,138)	4,101	13,897	(5,350)	(12,738)	(16,805)	10,750	91	(10,970)	12,113	99,799	n/a	n/a	Requires some contribution from customers	100,000	100,000	201	99,799	99.8%	No	
84330-13024	LED Street Light Conversion	Strabone	Rodrigues	Replenishment	Mandated	300,000	-	300,000	-	300,000	131,793	60,574	71,219	168,207	168,207	216	2,806	3,969	(4,196)	5,140	21,305	32,879	25,613	25,639	13,095	5,822	(695)	168,207	n/a	n/a	Update from Bob 10/1; expect $10k spend per month October thru December 2018.	300,000	300,000	131,793	168,207	56.1%	No	
84330-13025	IT Systems & Equipment Blanket	Romano	Hora	Improvement	Discretionary	50,000	-	50,000	-	50,000	54,985	53,079	1,905	(4,985)	(4,985)	727	13,696	10,043	(8,331)	7,128	12,748	5,869	102	11,084	1,920	-	-	(4,985)	n/a	n/a	Rest of year forecast based on original forecast by month; NH has no control over IT budget spend	50,000	50,000	54,985	(4,985)	-10.0%	Yes	
84330-13026	Transportation Fleet & Equipment	Foley	Foley	Improvement	Discretionary	610,000	-	610,000	90,000	700,000	788,135	630,171	157,964	(88,135)	(88,135)	346	259	30,252	98,020	7,372	-	5,948	42,547	14,888	-	332,829	255,673	(88,135)	n/a	n/a		610,000	700,000	788,135	(178,135)	-25.5%	Yes	
84330-13027	IT Systems Allocations - Corporate	Watson	Lawson	Improvement	Discretionary	270,500	-	270,500	-	270,500	361,643	348,391	13,252	(91,143)	(91,143)	3,673	9,903	221,982	19,576	49,576	(1,305)	2,946	367	15,002	7,910	40,239	(8,165)	(91,143)	n/a	n/a	Rest of year forecast based on original forecast by month; NH has no control over IT budget spend	270,500	270,500	361,643	(91,143)	-33.7%	Yes	
84330-13028	Misc Capital Improvements GSE Facilities Salem	Dorn	Foley	Improvement	Discretionary	45,000	-	45,000	15,000	60,000	60,851	38,736	22,115	(851)	(851)	-	-	-	-	30,201	2,442	28,230	5,842	183	64	1,336	3,368	8,963	(851)	n/a	n/a		45,000	60,000	60,851	(15,851)	-35.2%	Yes	
84330-13029	Misc Capital Improvements GSE Facilities Lebanon	Dorn	Foley	Improvement	Discretionary	45,000	-	45,000	-	45,000	27,874	24,883	2,691	17,126	17,126	-	-	-	2,036	368	12,496	12,759	45	16	(45)	-	-	17,126	n/a	n/a	Additional $180,000 to be transferred from Nashua Paving Project (8440-1824) that was cancelled to fund Lebanon Proposed Walk In Center Relocation	45,000	45,000	27,874	17,126	38.5%	No	
84330-13030	Misc Capital Improvmnts GSE Facilities Londonderry	Dorn	Foley	Improvement	Discretionary	25,000	-	25,000	10,000	35,000	60,650	50,767	9,883	(25,650)	(25,650)	-	-	-	-	1,294	15,135	1,912	598	15,928	3,232	15,835	6,715	(25,650)	n/a	n/a	Includes design for office reconfiguration	25,000	35,000	60,650	(25,650)	-142.6%	Yes	
84330-13031	Misc Capital Improvmnts GSE Facilities Charlestown	Dorn	Foley	Improvement	Discretionary	25,000	-	25,000	-	25,000	27,384	16,400	10,984	(2,384)	(2,384)	-	-	-	-	-	910	15,275	11,164	35	-	-	-	(2,384)	n/a	n/a	High burdens hitting on AC install job	25,000	25,000	27,384	(2,384)	-9.5%	Yes	
84330-13032	Replace ELE Circuit 76 Main St Hanover	Strabone	Rodrigues	Replenishment	Mandated	900,000	200,000	1,100,000	-	1,100,000	1,295,593	968,307	327,286	(395,593)	(395,593)	-	-	-	-	-	1,460	3,780	574,813	524,183	69,582	50,914	70,863	(395,593)	n/a	n/a	Phil to run detail for Anthony (10/23)	900,000	1,100,000	1,295,593	(395,593)	-44.0%	Yes	
84330-13033	Install Poles Millville St Salem	n/a	n/a	Replenishment	Mandated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	n/a	n/a						#DIV/0!	n/a	
84330-13034	IE-NN UG Structures and Equipment	Strabone	Rodrigues	Replenishment	Mandated	10,000	-	10,000	-	10,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	n/a	n/a		10,000	10,000	-	10,000	100.0%	No	
84330-13035	Dist-Trans/Cogen Install Blanket	Strabone	Rodrigues	Replenishment	Mandated	5,000	-	5,000	-	5,000	-	-	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	n/a	n/a		5,000	5,000	-	5,000	100.0%	No	
84330-13036	GSE-Dist-Telecomm Blanket	Romano	Hora	Improvement	Mandated	2,500	-	2,500	-	2,500	-	-	-	2,500	2,500	-	-	-	-	-	-	-	-	-	-	-	-	2,500	n/a	n/a		2,500	2,500	-	2,500	100.0%	No	
84330-13037	GSE-Dist-New Bus-Revel Blanket	Strabone	Rodrigues	Growth	Growth	1,750,000	(750,000)	1,000,000	(400,000)	600,000	597,574	281,397	316,176	2,426	2,426	50,360	4,010	25,552	(6,027)	41,408	46,645	95,939	73,236	40,442	72,429	41,220	-	2,426	n/a	n/a		1,750,000	600,000	597,574	1,152,426	65.9%	No	
84330-13040	GSE-Dist-Pole Replacement Blanket	Strabone	Rodrigues	Replenishment	Discretionary	1,400,000	-	1,400,000	200,000	1,600,000	1,366,988	381,255	985,733	233,012	233,012	214,720	198,816	459,314	264,895	303,513	268,795	353,983	130,543	(989,188)	(80,597)	133,473	140,723	233,012	n/a	n/a	Mis-charges for the Tuscan service installation project corrected in September	1,400,000	1,600,000	1,366,988	233,012	14.6%	No	
84330-13041	IE-NN UEC Cable Replacement	Strabone	Rodrigues	Replenishment	Discretionary	500,000	(405,000)	95,000	-	95,000	-	-	-	95,000	95,000	-	-	-	-	-	-	-	-	-	-	-	-	95,000	n/a	n/a		500,000	95,000	-	500,000	526.3%	No	
84330-13042	01757 NN ARP Breakers & Reclosers	Strabone	Rodrigues	Replenishment	Discretionary	175,000	-	175,000	(165,000)	10,000	6,039	2,573	3,466	3,961	3,961	-	894	(447)	2,742	2,713	22	28	28	28	28	-	-	3,961	n/a	n/a	Not going to be completed this year	175,000	10,000	6,039	168,961	96.5%	No	
84330-13043	Feeder Getaway Cable Replacement	Strabone	Rodrigues	Replenishment	Discretionary	250,000	(240,000)	10,000	-	10,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	n/a	n/a		250,000	10,000	-	250,000	100.0%	No	
84330-13842	Amerductor replacement program	Strabone	Rodrigues	Replenishment	Discretionary	100,000	(90,000)	10,000	-	10,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	n/a	n/a		100,000	10,000	-	100,000	100.0%	No	
84330-13843	Distribution Feeder Power Factor Correction	Strabone	Rodrigues	Improvement	Mandated	50,000	50,000	100,000	-	100,000	45,239	13,470	31,770	54,761	54,761	-	-	-	-	834	4,165	18,674	2,435	8,464	-	3,354	7,913	54,761	n/a	n/a		50,000	100,000	45,239	4,761	9.5%	No	
84330-13845	Golden Rock Distribution Feeders	Strabone	Rodrigues	Improvement	Growth	100,000	-	100,000	(40,000)	60,000	16,978	10,615	364	43,022	43,022	-	-	-	-	-	-	-	-	-	-	1,659	364	14,956	43,022	n/a	n/a		100,000	60,000	16,978	83,022	83.0%	No	
84330-13846	Bare Conductor Replacement Program	Rivera	Rodrigues	Improvement	Regulatory	1,450,000	-	1,450,000	-	1,450,000	1,119,628	606,154	513,474	330,372	330,372	(90,475)	158,583	53,407	24,693	46,930	11,418	109,998	234,123	288,550	65,978	79,293	136,130	330,372	n/a	n/a	Variance is due to 2017 bid prices being much higher than anticipated and 2017 charges carrying over into 2018.	1,450,000	1,450,000	1,119,628	330,372	22.8%	No	
84330-13847	IE - NN Recloser Installations	Rivera	Rodrigues	Improvement	Regulatory	50,000	-	50,000	-	50,000	5,528	3,155	2,373	44,472	44,472	-	-	-	-	-	-	-	-	937	1,922	451	-	44,472	n/a	n/a		50,000	50,000	5,528	44,472	89.0%	No	
84330-13848	Replace ELE Circuit Manyard St Hanover	Strabone	Rodrigues	Improvement	Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	n/a						#DIV/0!	n/a	
84330-13849	Replace ELE Circuit 76 Main St Hanover	Strabone	Rodrigues	Improvement	Discretionary	100,000	(90,000)	10,000	-	10,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	n/a	n/a		100,000	10,000	-	100,000	100.0%	No	
84330-13850	NEW/RR Electric Fence FY18	Strabone	Rodrigues	Improvement	Discretionary	45,000	-	45,000	-	45,000	36,464	29,779	6,715	8,536	8,536	-	-	-	-	-	-	-	-	-	-	-	-	8,536	n/a	n/a	Project completed; not expecting any further charges	45,000	45,000	36,464	8,536	18.9%	No	
84330-13851	Enhanced Bare Conductor Replacement	Strabone	Rodrigues	Improvement	Discretionary	400,000	-	400,000	200,000	600,000	546,998	367,158	179,240	53,002	53,002	58,071	205,808	108,918	65,455	86,875	12,026	5,277	1,987	97	2,179	90	216	53,002	n/a	n/a	Project completed; Anthony checking on whether closed and no further charges	400,000	600,000	546,998	(146,998)	-36.6%	Yes	
84330-13852	Repave Parking Lot - 9 Lowell Rd Salem	Dorn	Foley	Improvement	Discretionary	150,000	-	150,000	200,000	350,000	176,029	176,029	-	173,971	173,971	-	-	-	-	-	-	-	-	-	685	-	175,345	173,971	n/a	n/a	Paving, Engineering of Salem. Addd/asnt $200,000 to come from Nashua Paving Project (8840-1824); increased based on burdens assessed with similar job in Tilton	150,000	350,000	176,029	(26,029)	-17.4%	Yes	
84330-13853	Underpan Forming Feeder Program	Strabone	Rodrigues	Improvement	Discretionary	400,000	200,000	600,000	(300,000)	300,000	885	215	669	9,115	9,115	-	-	-	-	-	-	-	-	215	-	689	-	9,115	n/a	n/a		400,000	10,000	885	399,115	99.8%	No	
84330-13854	Install Mt. Support 16L2-16L3 Feeder Tie	Strabone	Rodrigues	Improvement	Discretionary	100,000	120,000	220,000	(210,000)	10,000	10,711	3,904	6,807	(711)	(711)	-	-	-	-	-	214	701	1,984	1,752	1,583	2,459	1,617	(711)	n/a	n/a	Job will not get completed this year; only prelim engineering that will be charged	100,000	10,000	10,711	89,289	89.3%	No	
84330-13855	Fence Installation – 407 Mirvale Mtce Lebanon NH	Dorn	Foley	Improvement	Discretionary	300,000	-	300,000	250,000	550,000	326,811	289,778	37,033	223,189	223,189	-	-	-	-	-	-	330	8,598	109,580	15,066	11,501	181,455	223,189	n/a	n/a	Fence and paving combined to this project	300,000	550,000	326,811	(26,811)	-8.9%	Yes	
84330-13856	Install 13L2-3L3 Feeder Tie	Strabone	Rodrigues	Growth	Growth	200,000	(200,000)	-	-	-	18,374	12,272	6,101	(18,374)	(18,374)	-	-	-	-	-	-	-	-	-	-	10,119	3,904	(18,374)	n/a	n/a	Charges for engineering	200,000	-	18,374	181,626	90.8%	No	
84330-13857	Reconductor Riverside Salem	Strabone	Rodrigues	Growth	Growth	800,000	300,000	600,000	800,000	1,400,000	1,310,358	984,180	326,178	89,642	89,642	-	-	-	-	-	-	-	-	-	1,110,943	-	(1,021,301)	89,642	n/a	n/a	Mis-charges to commercial growth blanket project in error corrected September	800,000	1,400,000	1,310,358	(510,358)	-63.8%	Yes	
84330-13858	Reconductor Brookdale Road	Strabone	Rodrigues	Growth	Growth	600,000	300,000	900,000	100,000	1,000,000	953,358	783,183	170,175	46,642	46,642	-	-	-	-	-	-	-	-	-	-	412,157	252,357	46,642	n/a	n/a		600,000	1,000,000	953,358	(353,358)	-58.9%	Yes	
84330-13860	Extend Pelham 14L4 to Salem	Strabone	Rodrigues	Growth	Growth	1,000,000	-	1,000,000	-	1,000,000	997,930	815,840	182,090	2,070	2,070	-	-	-	-	5,235	15,109	4,560	20,138	215,835	179,876	201,257	186,567	169,554	2,070	n/a	n/a		1,000,000	1,000,000	997,930	2,070	0.2%	Yes	
84330-13863	Replace Lyme 38 Pd Recloser	Anthony Starbone	Charles Rodrigues	Improvement	Discretionary	100,000	-	100,000	-	100,000	110,110	53,994	56,116	(10,110)	(10,110)	-	-	-	-	-	-	-	-	28,293	1,857	44,202	31,827	1,857	(80)	(10,110)	n/a	n/a	Project complete; expecting some invoicing into September	100,000	100,000	110,110	(10,110)	-10.1%	Yes	
84330-13864	Rockingham Substation	Anthony Starbone	Charles Rodrigues	Replacement	Discretionary	100,000	-	100,000	100,000	200,000	1,568,870	1,547,954	20,916	(1,368,870)	(1,368,870)	-	-	-	-	-	5,280	16,128	12,992	1,308,967	10,038	2,186	4,010	9,270	(1,368,870)	n/a	n/a	Land purchase will come out of this in October? Phil to review (10/23)	100,000	200,000	1,568,870	(1,468,870)	-1468.9%	Yes	
84330-13865	Rockingham Substation - Transmission Lines	Anthony Starbone	Charles Rodrigues	Replacement	Discretionary	200,000	-	200,000	100,000	300,000	602,419	522,798	79,621	(302,419)	(302,419)	-	-	-	-	-	-	-	-	140,474	110,230	66,589	21,296	243,829	(302,419)	n/a	n/a	Will receive charges transferred from preliminary engineering in August	200,000	300,000	602,419	(402,419)	-201.2%	Yes	
84330-13866	Salem Depot Gateways	Strabone	Rodrigues			-	1,400,000	1,400,000	200,000	1,600,000	1,356,321	969,377	386,944	243,679	243,679	-	538	1,430	53,076	3,305	40,004	448,070	596,570	125,424	82,483	(307)	5,727	243,679	n/a	n/a		-	1,600,000	1,356,321	(1,356,321)	#DIV/0!	Yes	
84330-13868	Hendrix Trailer	Kevin Spottswood	Richard Foley	Replacement	Discretionary	48,000	-	48,000	-	48,000	48,000	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000	0	n/a	n/a		48,000	48,000	48,000	-	0.0%	No	
84330-13870	Electric Underground Services (owned)	Anthony Starbone	Charles Rodrigues			400,000	(400,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	n/a	n/a		400,000	-	-	400,000	100.0%	No	
84330-13871	ARCOS	Norm Gallagher		Improvement	Discretionary	41,100	-	41,100	-	41,100	51,089	30,807	20,283	(9,989)	(9,989)	-	-	-	-	-	-	-	-	12,300	8,918	6,370	16,663	6,838	(9,989)	n/a	n/a		41,100	41,100	51,089	(9,989)	-24.3%	Yes	
84330-13872	Pave Salem Yard	Dorn		Improvement	Discretionary	200,000	-	200,000	(200,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	n/a	Moved to project number 8830-18SKEN(N)	200,000	-	-	200,000	100.0%	No	
84330-13873	Pave Salem Yard - GIS System Modifications	Dorn	Harris	Improvement	Mandated	-	269,541	269,541	-	269,541	168,498	144,067	24,431	101,043	101,043	-	-	-	-	-	44	24,377	64,683	1,132	23,988	1,034	2,831	50,408	101,043	n/a	n/a	ROY based as of 12/31/18 email forwarding $64.6k under budget.		269,541	168,498	(168,498)	#DIV/0!		
84330-13876	iNovice Damage Assessment App	Strabone	Rodrigues			-	220,000	220,000	(160,000)	60,000	-	-	-	60,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000	n/a	n/a	Funds pulled from 8830 SCADA project December 2018; SCADA expected $60k under budget	-	60,000	-	-	#DIV/0!		
84330-98SS1-EO	ELECTRIC OPERATIONS O&M	Strabone	Rodrigues			-	-	-	-	-	(54)	(54)	-	54	54	-	-	-	-	-	-	-	-	-	-	-	-	(54)	n/a	n/a		-	-	(54)	54	#DIV/0!		
84330-AFUDC	AFUDC	Trottier	Sanderson			-	-	-	-	-	(164)	(164)	-	164	164	-	-	(5,130)	(3,500)	998	825	(4,018)	1,157	2,292	5,741	(1,407)	5,061	(164)	164	n/a	n/a		-	-	(164)	164	#DIV/0!		
84330-C18620	Charlestown DSub	n/a	n/a	Replenishment	Regulatory	-	-	-	-	-	145,273	63,669	81,604	(145,273)	-	977	75,784	19,031	1,784	31,552	7,814	3,715	-	-	-	646	3,970	(145,273)	n/a	n/a		-	-	145,273	(145,273)	#DIV/0!		
84330-C18630	Charlestown 32 Dline	Strabone	Rodrigues	Replenishment	Regulatory	100,000	-	150,000	-	250,000	354,739	172,140	182,599	(104,739)	(104,739)	(304,739)	(350,880)	320,417	168,364	20,766	13,541	6,116	12,398	3,353	447	126,831	33,373	1	(104,739)	n/a	n/a	Current Variance is due to 2017 burdens and carry-overs for contractor payments and materials charges	100,000	250,000	354,739	(254,739)	-254.7%		
84330-C18750	Facility Security Study U/ Prop	Dorn				-	-	-	-	-	(155)	(155)	-	155	-	-	-	-	(155)	-	-	-	-	-	-	-	-	155	n/a	n/a		-	-	(155)	155	#DIV/0!		
84330-C36424	Mt. Support New 16L3 Feeder	Strabone	Rodrigues			-	-	-	-	-	(19,663)	(19,663)	-	19,663	-	-	-	-	(19,663)	-	-	-	-	-	-	-	-	19,663	n/a	n/a		-	-	(19,663)	19,663	#DIV/0!		
84330-C36425	Mt. Support 16L5 Feeder	Strabone	Rodrigues			-	-	-	-	-	(2,042)	-	(2,042)	2,042	2,042	-	-	-	(2,042)	-	-	-	-	-	-	-	-	2,042	n/a	n/a		-	-	(2,042)	2,042	#DIV/0!		
84330-C36426	SCADA Distribution & Automation Specific	Strabone	Rodrigues	Improvement	Discretionary	150,000	-	150,000	(60,000)	90,000	171,930	171,930	-	(81,930)	(81,930)	-	-	-	-	-	-	-	-	-	-	-	171,930	(81,930)	n/a	n/a		150,000	90,000	171,930	(21,930)	-14.6%		
84330-C36427	Feeder Street Buried Cable Replacement Program	Strabone	Rodrigues			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	n/a	n/a		-	-	-	-	#DIV/0!		
84330-C36430	Pelham-New 14L4 Conductor and Fdr and Fdr Pos	Strabone	Rodrigues			-	-	-	-	-	(85,153)	(204,632)	119,479	185,153	185,153	(138,429)	(1,441)	128,802	56,176	(52,663)	24,214	21,687	(123,497)	-	-	-	-	185,153	n/a	n/a	Credits for temp materials used previous years; project now complete and no further charges expected.	100,000	100,000	(85,153)	185,153	185.2%		
84330-C36431	Pelham-New 14L4 Fdr	Strabone	Rodrigues	Improvement	Regulatory	120,000	330,000	450,000	-	450,000	462,436	355,389	258,047	(12,436)	(12,436)	68,580	39,214	75,538	46,012	61,996	9,455	-	16,053	-	839	14,492	70,277	(12,436)	n/a	n/a	End of November/early December timeframe	120,000	450,000	462,436	(342,436)	-285.4%		
84330-C36435	Lebanon Area Low Voltage Mitigation	Strabone	Rodrigues	Improvement	Mandated	125,000	175,000	300,000	100,000	400,000	125,675	77,922	47,753	274,325	274,325	132	135	135	8,635	135	135	1,437	8,528	20,279	34,685	22,542	28,899	274,325	n/a	n/a	Crews currently working job with OT; increasing budget to cover projected cost	125,000	400,000	125,675	(675)	-0.5%		
84330-C42912	Install

Row Labels	Sum of Labor	Sum of Material	Sum of Voucher	Sum of Outside Srvc	Sum of Overhead	Sum of COR	Sum of CIAC	Sum of AFUDC	Sum of CY	Sum of PY	Sum of Grand Total
8830-1801	(76,192)	44,862	(449)		(36,528)				-		(68,306)
8830-1803	159,479	(1,350)	193,150		33,688						384,968
8830-1807			48,189		3,241						51,430
8830-1810	(23,268)	14,468	(1,336)		(63,589)		(350)		2,348		(71,728)
8830-1811	45,608	47,903	147,675	14,601	175,136		1,848	8,378	790		441,939
8830-1812	77,472	203,345	124,701	20,595	35,605		(94,814)	3,529	12,776	(19,140)	364,069
8830-1813	41,556	14,928	93,461		121,438		(2,866)		1,535	(1,370)	268,682
8830-1814	21,316	12,530	17,774	164,004	117,858		(148,819)	(541)	361		184,483
8830-1821	24,718	31,743	15,089		66,510			20,023	663	(380)	158,367
8830-1823	(231)	3,192	3,925		3,748		(10,296)	315	-	(451)	201
8830-1826			630,171		157,964						788,135
8830-1827			326,186		13,252			2,204	20,000		361,643
8830-1837	95,882	50,880	62,725	75,054	316,176		(6,951)	408	6,416	(3,017)	597,574
8830-1838	305,787	254,509	198,088	63,047	983,733		(347,759)	5,932	8,826	(107,175)	1,364,988
8830-1740	1,136		20,028								21,164
8830-1741	2,294		52,930		25,860				-	(14,487)	66,598
8830-1863	13,556	34,063	6,376		56,116				-		110,110
8830-1825	78		55,239		1,905			(22)	-	(2,215)	54,985
8830-1744	1,095		172,591	86,485	54,944				-	(5,792)	309,324
8830-1746			100,000							(63,750)	36,250
8830-1804			563,092		89,675						652,767
8830-1805	1,259	2,265			3,576						7,099
8830-1815			109,798		21,212						131,010
8830-1818	17,398	336,801	587,661	27,721	270,442			3,552	100,000		1,343,575
8830-1819	7,867	7,473	574		37,960			4	714		54,592
8830-1820	284		41,792		12,761						54,837
8830-1824	16,855	50,844	1,864		71,219		(11,118)	1,617	512		131,793
8830-1828	9,853		28,341		22,115				542		60,851
8830-1829	1,685		23,298		2,691				-		27,674
8830-1830	159		50,608		9,883						60,650
8830-1831	1,915		14,485		10,984				-		27,384
8830-1832	29,536	114,588	820,842		327,286			3,341	0		1,295,593
8830-1840	447		1,980		3,466			146	-		6,039
8830-1843	6,650	(6,131)	12,950		31,770				-		45,239
8830-1845			16,603		364			12			16,978
8830-1846	47,093	197,661	1,150,025		513,474			3,909	35,000	(827,534)	1,119,628
8830-1847	2,462	694			2,373				-		5,528
8830-1850	271		29,508		6,715						36,494
8830-1851		20,499	161,431	174,630	179,240			15,102	0	(4,504)	546,398
8830-1852			176,029								176,029
8830-1853	215				669				-		885
8830-1854	3,794				6,807			111	-		10,711
8830-1855	5,286		284,492		37,033				-		326,811
8830-1856	1,854		10,123		6,101			296	-		18,374
8830-1858	75,031	216,362	456,474	83,900	528,692		(107,987)		4,825	(43,713)	1,213,583
8830-1859	3,924	90,016	574,215		210,775			4,308	110,698		993,936
8830-1860	3,571	183,187	517,664		182,090			8,486	102,932		997,930
8830-1864	974		1,525,080	20,348	20,916			1,552	-		1,568,870
8830-1865	4,776	188,150	276,484	37,860	79,621			5,500	10,029		602,419
8830-1866	38,617	262,429	561,015		386,944			7,316	100,000		1,356,321
8830-1868			48,000								48,000
8830-1871	6,077		24,730		20,283				-		51,089
8830-1873	3,308		138,815		24,431			1,944	-		168,498
8830-9851-EO	(54)		-				-				(54)
8830-C18630	244	231,830	389,914		182,399			1,477		(451,126)	354,739
8830-C18620	4,129	(1,545)	105,918	53,517	81,604			2,940	-	(101,290)	145,273
8830-C18750			(155)								(155)
8830-C36424									-	(19,663)	(19,663)
8830-C36425			211		(2,042)					(211)	(2,042)
8830-c36427		-									-
8830-C36430	4,910	(10,050)	12,724	25,423	119,479				(0)	(237,639)	(85,153)
8830-C36431	10,650	209,216	141,947	2,880	259,047			91	-	(161,395)	462,436
8830-C36435	39,315	1,517	35,603		47,753			1,488	-		125,675
8830-C42920			7,959		1,373			712	-		10,044
8830-C42930	20,885	304,740	266,581	30,185	49,691			1,156	1,023		674,260
8830-C42933								138			138
8830-C42934	2,287	6,230	7,550		24,172				-		40,238
8830-CD0291	-			540	737						1,277
8830-UNALLOC OH	1,293,880	276,589	182	16,279	(1,702,974)				24,052	(16,338)	(108,329)
8830-AFUDC									14,862	(15,026)	(164)
8830-C36426		85,700	86,230								171,930
Grand Total	**2,357,693**	**3,480,137**	**11,529,151**	**897,069**	**4,249,862**		**(729,112)**	**105,422**	**558,902**	**(2,096,215)**	**20,352,910**

		1	2	4	5	6	7	8	9			
Project Number	Project Name	Labor	Material	Voucher	Outside Srvc	Overhead	COR	CIAC	AFUDC	CY	PY	Grand Total
8830-1801	Storm Program	(56,027.05)									-	(56,027.05)
8830-1801	Storm Program		271.84			342.36						614.20
8830-1801	Storm Program		102.54			129.15						231.69
8830-1801	Storm Program	(133.74)				(411.34)						(545.08)
8830-1801	Storm Program	(231.67)				(640.62)						(872.29)
8830-1801	Storm Program	-				0.00						0.00
8830-1801	Storm Program	(58,529.97)										(58,529.97)
8830-1803	Granite State Meter Purchases		(1,350.00)	(3,111.60)								(4,461.60)
8830-1807	Dist-Water Heater Blanket			15,323.39								15,323.39
8830-1807	Dist-Water Heater Blanket			9,681.00		626.08						10,307.08
8830-1810	Dist-Street Light Blanket	(1,120.74)	(2,123.29)			(7,456.61)						(10,700.64)
8830-1810	Dist-Street Light Blanket	(927.74)	(1,011.75)			(3,090.92)						(5,030.41)
8830-1810	Dist-Street Light Blanket	(1,516.93)	(1,550.08)	(380.00)		(5,680.29)						(9,127.30)
8830-1810	Dist-Street Light Blanket	(471.14)	(265.54)			(1,356.51)						(2,093.19)
8830-1810	Dist-Street Light Blanket	(260.93)	(1,430.62)	(712.50)		(1,826.47)						(4,230.52)
8830-1810	Dist-Street Light Blanket	(773.70)	-			(1,871.12)						(2,644.82)
8830-1810	Dist-Street Light Blanket	(1,847.23)	(2,859.98)			(5,415.42)						(10,122.63)
8830-1810	Dist-Street Light Blanket		2,142.20			563.59						2,705.79
8830-1810	Dist-Street Light Blanket	(824.72)	(2,489.89)			(541.45)						(3,856.06)
8830-1810	Dist-Street Light Blanket	(1,029.67)	(3,448.92)			(2,968.16)						(7,446.75)
8830-1810	Dist-Street Light Blanket	97.62	78.68			1,492.93						1,669.23
8830-1810	Dist-Street Light Blanket			(21.40)		(4.24)						(25.64)
8830-1810	Dist-Street Light Blanket					146.73						146.73
8830-1810	Dist-Street Light Blanket			(220.00)		277.08						57.08
8830-1810	Dist-Street Light Blanket					269.22						269.22
8830-1810	Dist-Street Light Blanket	(408.87)				(801.92)						(1,210.79)
8830-1810	Dist-Street Light Blanket					261.20						261.20
8830-1810	Dist-Street Light Blanket	(145.73)				(0.00)						(145.73)
8830-1810	Dist-Street Light Blanket	186.78	1,451.66			3,110.89						4,749.33
8830-1810	Dist-Street Light Blanket		863.15			3,834.83						4,697.98
8830-1810	Dist-Street Light Blanket										-	-
8830-1810	Dist-Street Light Blanket	109.07	2,794.80			4,043.12						6,946.99
8830-1810	Dist-Street Light Blanket	52.23	259.87			588.08						900.18
8830-1810	Dist-Street Light Blanket	156.21	134.62	380.00		576.23					-	1,247.06
8830-1810	Dist-Street Light Blanket	104.45	199.41			550.74						854.60
8830-1810	Dist-Street Light Blanket	48.81	142.70			354.05						545.56
8830-1810	Dist-Street Light Blanket	48.81				75.44						124.25
8830-1810	Dist-Street Light Blanket	104.45	142.70			422.96					-	670.11
8830-1810	Dist-Street Light Blanket	97.62	142.70			179.84					-	420.16
8830-1810	Dist-Street Light Blanket	89.16	142.70			168.14					-	400.00
8830-1810	Dist-Street Light Blanket	292.86				404.76					-	697.62
8830-1810	Dist-Street Light Blanket	52.23	148.27			118.86					-	319.36
8830-1810	Dist-Street Light Blanket		131.39			56.23						187.62
8830-1811	Dist-Public Requirements Blanket		906.29			361.17						1,267.46
8830-1811	Dist-Public Requirements Blanket	(778.28)	(7.60)	(104.22)		(1,982.63)						(2,872.73)
8830-1811	Dist-Public Requirements Blanket			(10.17)		(5.53)						(15.70)
8830-1811	Dist-Public Requirements Blanket	(839.36)		-		(2,205.65)			(78.05)		-	(3,123.06)
8830-1811	Dist-Public Requirements Blanket	(379.34)		(20.87)		(1,184.19)						(1,584.40)
8830-1811	Dist-Public Requirements Blanket	(44.93)		-	(55.00)	(2,050.97)					-	(2,150.90)
8830-1811	Dist-Public Requirements Blanket	5,027.18	1,535.38			3,910.12			265.10		-	10,737.78
8830-1811	Dist-Public Requirements Blanket	942.44	538.22	570.00		3,051.62					-	5,102.28
8830-1811	Dist-Public Requirements Blanket	6,572.44	866.53	110.00	165.00	12,140.55			30.42		-	19,884.94
8830-1811	Dist-Public Requirements Blanket	747.12	761.27	165.00	165.00	1,709.23			239.31		-	3,786.93
8830-1811	Dist-Public Requirements Blanket	(195.32)				(439.18)						(634.50)
8830-1811	Dist-Public Requirements Blanket		147.87	760.00		6,791.53						7,699.40
8830-1811	Dist-Public Requirements Blanket	(961.29)		(190.00)		(2,087.79)		2,482.00	(3.16)			(760.24)
8830-1812	Dist-Damange & Failure Blanket	(404.68)		(1,582.92)		(1,737.67)						(3,725.27)
8830-1812	Dist-Damange & Failure Blanket	-				-						-
8830-1812	Dist-Damange & Failure Blanket			6.00								6.00
8830-1812	Dist-Damange & Failure Blanket		133.74			58.07						191.81
8830-1812	Dist-Damange & Failure Blanket					1,236.80						1,236.80
8830-1812	Dist-Damange & Failure Blanket	(1,696.38)				(4,042.00)						(5,738.38)
8830-1812	Dist-Damange & Failure Blanket		669.21	15.00		328.13						1,012.34
8830-1812	Dist-Damange & Failure Blanket	401.04				684.39						1,085.43
8830-1812	Dist-Damange & Failure Blanket		(32.04)			(15.79)						(47.83)
8830-1812	Dist-Damange & Failure Blanket			5.00								5.00
8830-1812	Dist-Damange & Failure Blanket	(19,826.40)	(842.48)			(57,609.68)						(78,278.56)
8830-1812	Dist-Damange & Failure Blanket		(159.71)			(78.73)						(238.44)
8830-1812	Dist-Damange & Failure Blanket	(416.22)				(1,078.24)						(1,494.46)
8830-1812	Dist-Damange & Failure Blanket	(3,433.24)		(12.84)		(9,143.26)			(78.41)			(12,667.75)
8830-1812	Dist-Damange & Failure Blanket		1,866.09			491.05						2,357.14
8830-1812	Dist-Damange & Failure Blanket	336.00	596.56			1,396.68						2,329.24
8830-1812	Dist-Damange & Failure Blanket		(186.95)			(93.22)						(280.17)
8830-1812	Dist-Damange & Failure Blanket	(15,354.80)	(207.15)	(885.04)	(1,710.73)	(55,698.09)						(73,855.81)
8830-1812	Dist-Damange & Failure Blanket			330.00		136.56						466.56
8830-1812	Dist-Damange & Failure Blanket	(6,651.68)		(797.50)	(6,225.30)	(18,231.16)						(31,905.64)
8830-1812	Dist-Damange & Failure Blanket	(2,712.52)	(55.84)	(20.33)		(6,245.94)						(9,034.63)
8830-1812	Dist-Damange & Failure Blanket	(800.72)				(1,933.58)						(2,734.30)
8830-1812	Dist-Damange & Failure Blanket	(2,265.78)	-			(4,829.02)						(7,094.80)
8830-1812	Dist-Damange & Failure Blanket	(1,015.95)		(5.00)		(3,125.72)						(4,146.67)
8830-1812	Dist-Damange & Failure Blanket	(2,404.55)	(101.60)	(4,600.50)		(9,490.64)						(16,597.29)
8830-1812	Dist-Damange & Failure Blanket		551.57			271.88						823.45
8830-1812	Dist-Damange & Failure Blanket			1,370.00		566.96						1,936.96
8830-1812	Dist-Damange & Failure Blanket		5,385.57			2,349.05						7,734.62
8830-1812	Dist-Damange & Failure Blanket	-				0.00						0.00
8830-1812	Dist-Damange & Failure Blanket			5,168.55					(62.31)			5,106.24
8830-1812	Dist-Damange & Failure Blanket			628.42								628.42
8830-1812	Dist-Damange & Failure Blanket								2,136.56			2,136.56
8830-1812	Dist-Damange & Failure Blanket	(2,314.93)	(199.16)	2,314.93		(7,755.05)						(7,954.21)
8830-1812	Dist-Damange & Failure Blanket	(3.54)										(3.54)
8830-1812	Dist-Damange & Failure Blanket	(10,366.60)	(2,283.16)	(317.40)	(953.83)	(43,568.25)						(57,489.24)
8830-1812	Dist-Damange & Failure Blanket		5,832.78			2,324.39						8,157.17
8830-1812	Dist-Damange & Failure Blanket	(358.58)	(224.23)			(1,394.86)						(1,977.67)
8830-1812	Dist-Damange & Failure Blanket		609.97			254.98						864.95
8830-1812	Dist-Damange & Failure Blanket	(4,107.57)	(248.85)	(5,384.94)		(9,526.12)						(19,267.48)
8830-1812	Dist-Damange & Failure Blanket			20.00								20.00
8830-1812	Dist-Damange & Failure Blanket		585.34			14,162.27						14,747.61
8830-1812	Dist-Damange & Failure Blanket	(5,063.64)	2,078.60	(587.50)	(2,021.99)	(33,422.74)						(39,017.27)
8830-1812	Dist-Damange & Failure Blanket	(770.51)				(1,481.66)						(2,252.17)
8830-1812	Dist-Damange & Failure Blanket				0.00							0.00
8830-1812	Dist-Damange & Failure Blanket					2,963.93		-			-	2,963.93
8830-1812	Dist-Damange & Failure Blanket	(4,506.82)	(364.09)			(9,218.96)						(14,089.87)
8830-1812	Dist-Damange & Failure Blanket					67.64		(10,000.00)				(9,932.36)

8830-1812	Dist-Damange & Failure Blanket	-				0.00					0.00
8830-1812	Dist-Damange & Failure Blanket	(3,438.18)				(7,730.92)					(11,169.10)
8830-1812	Dist-Damange & Failure Blanket	200.52		5.00		625.68			-		831.20
8830-1812	Dist-Damange & Failure Blanket	(630.38)				(1,417.44)					(2,047.82)
8830-1812	Dist-Damange & Failure Blanket					11,460.23					11,460.23
8830-1812	Dist-Damange & Failure Blanket					2,390.73					2,390.73
8830-1812	Dist-Damange & Failure Blanket	(783.73)		(2,210.67)		(1,587.56)					(4,581.96)
8830-1812	Dist-Damange & Failure Blanket					2,096.07					2,096.07
8830-1812	Dist-Damange & Failure Blanket	(6,344.38)	(823.30)		(854.00)	(17,889.07)					(25,910.75)
8830-1812	Dist-Damange & Failure Blanket	(236.00)				0.00					(236.00)
8830-1812	Dist-Damange & Failure Blanket		90.33			1,522.88					1,613.21
8830-1812	Dist-Damange & Failure Blanket					985.56					985.56
8830-1812	Dist-Damange & Failure Blanket		58.81			951.48					1,010.29
8830-1812	Dist-Damange & Failure Blanket					376.86					376.86
8830-1812	Dist-Damange & Failure Blanket					512.46					512.46
8830-1812	Dist-Damange & Failure Blanket		(179.62)			3,041.01					2,861.39
8830-1812	Dist-Damange & Failure Blanket			1,254.00		13,515.13					14,769.13
8830-1812	Dist-Damange & Failure Blanket		495.74	15,153.26		11,774.27					27,423.27
8830-1812	Dist-Damange & Failure Blanket		685.92			4,576.73					5,262.65
8830-1812	Dist-Damange & Failure Blanket			801.15		27,274.13			-	(13,725.00)	14,350.28
8830-1812	Dist-Damange & Failure Blanket					124.28	(16,581.03)				(16,456.75)
8830-1812	Dist-Damange & Failure Blanket	(585.72)	-			(0.00)					(585.72)
8830-1812	Dist-Damange & Failure Blanket		505.00								505.00
8830-1812	Dist-Damange & Failure Blanket		254.30	350.50		6,905.14			-		7,509.94
8830-1812	Dist-Damange & Failure Blanket	50.13				155.88			-		206.01
8830-1812	Dist-Damange & Failure Blanket			525.00		9,594.48					10,119.48
8830-1812	Dist-Damange & Failure Blanket	1,331.25	95.96			2,778.05				(1,230.99)	2,974.27
8830-1812	Dist-Damange & Failure Blanket	(420.26)				0.00					(420.26)
8830-1812	Dist-Damange & Failure Blanket	764.04	162.90			1,797.29				(764.04)	1,960.19
8830-1812	Dist-Damange & Failure Blanket	3,102.76	475.42			5,744.88					9,323.06
8830-1812	Dist-Damange & Failure Blanket	2,638.99				5,499.22				(2,639.00)	5,499.21
8830-1812	Dist-Damange & Failure Blanket	2,824.23	26,455.08	385.00		16,684.03			-	(780.96)	45,567.38
8830-1812	Dist-Damange & Failure Blanket	4,890.32	745.39	2,752.95		9,325.57			-		17,714.23
8830-1812	Dist-Damange & Failure Blanket	97.62	119.56			188.52					405.70
8830-1812	Dist-Damange & Failure Blanket	466.95	191.86			782.07					1,440.88
8830-1812	Dist-Damange & Failure Blanket	-	-			0.00					0.00
8830-1812	Dist-Damange & Failure Blanket	280.17	132.07			645.20					1,057.44
8830-1812	Dist-Damange & Failure Blanket	693.59	90.31			1,100.38					1,884.28
8830-1812	Dist-Damange & Failure Blanket	1,437.46	455.83	-		3,111.58					5,004.87
8830-1812	Dist-Damange & Failure Blanket	3,352.69	1,545.66	3,626.52		6,757.23			-		15,282.10
8830-1812	Dist-Damange & Failure Blanket	3,709.08	150.60	5,364.00		23,763.45			-		32,987.13
8830-1812	Dist-Damange & Failure Blanket	329.39	83.05			613.68					1,026.12
8830-1812	Dist-Damange & Failure Blanket	2,654.71	1,097.81			4,448.48	(8,201.00)				-
8830-1812	Dist-Damange & Failure Blanket	97.62	101.39			166.84			-		365.85
8830-1812	Dist-Damange & Failure Blanket	283.35	75.00			415.22			-		773.57
8830-1812	Dist-Damange & Failure Blanket	455.24	38.23			641.20			-		1,134.67
8830-1812	Dist-Damange & Failure Blanket	142.61	194.89			349.65			-		687.15
8830-1812	Dist-Damange & Failure Blanket	280.17				387.22			-		667.39
8830-1812	Dist-Damange & Failure Blanket		7,730.00			2,037.41					9,767.41
8830-1812	Dist-Damange & Failure Blanket		581.52			468.67					1,050.19
8830-1812	Dist-Damange & Failure Blanket	520.25	58.06			1,383.03					1,961.34
8830-1812	Dist-Damange & Failure Blanket	(520.25)				(1,358.17)					(1,878.42)
8830-1812	Dist-Damange & Failure Blanket		94.93			40.62					135.55
8830-1812	Dist-Damange & Failure Blanket		60.81			26.02					86.83
8830-1812	Dist-Damange & Failure Blanket	137.34									137.34
8830-1812	Dist-Damange & Failure Blanket						(10,000.00)				(10,000.00)
8830-1813	Dist-Asset Replacement Blanket	37.60				108.31					145.91
8830-1813	Dist-Asset Replacement Blanket	(110.28)				(285.68)					(395.96)
8830-1813	Dist-Asset Replacement Blanket		336.11			423.30					759.41
8830-1813	Dist-Asset Replacement Blanket			467.50		927.69					1,395.19
8830-1813	Dist-Asset Replacement Blanket	97.62				135.32			-		232.94
8830-1813	Dist-Asset Replacement Blanket					419.94					419.94
8830-1813	Dist-Asset Replacement Blanket	1,380.78	813.54	760.00		4,152.36					7,106.68
8830-1813	Dist-Asset Replacement Blanket	683.34				1,090.31			-		1,773.65
8830-1813	Dist-Asset Replacement Blanket			1,032.50		12,282.15					13,314.65
8830-1813	Dist-Asset Replacement Blanket			330.00		136.56					466.56
8830-1813	Dist-Asset Replacement Blanket		(73.00)	14,358.17		3,595.07			-		17,880.24
8830-1813	Dist-Asset Replacement Blanket			340.00		108.92			-		448.92
8830-1813	Dist-Asset Replacement Blanket	627.98				13,957.35				-	14,585.33
8830-1813	Dist-Asset Replacement Blanket	1,904.80	1,203.26	880.00		3,814.39			-		7,802.45
8830-1813	Dist-Asset Replacement Blanket			220.00		91.05					311.05
8830-1813	Dist-Asset Replacement Blanket	869.14	424.21			1,567.30			-		2,860.65
8830-1813	Dist-Asset Replacement Blanket	948.24	349.86			1,893.04					3,191.14
8830-1813	Dist-Asset Replacement Blanket	122.03				188.60					310.63
8830-1813	Dist-Asset Replacement Blanket	2,153.61	1,746.07	2,109.00		5,973.53			-		11,982.21
8830-1813	Dist-Asset Replacement Blanket		1,303.22			6,867.18				(1,370.00)	6,800.40
8830-1813	Dist-Asset Replacement Blanket		333.68			142.80					476.48
8830-1813	Dist-Asset Replacement Blanket		136.75			58.52					195.27
8830-1814	Dist-3rd Party Attach Blanket	(93.39)	-		(522.16)	(272.55)	937.80	(1.83)	-		47.87
8830-1814	Dist-3rd Party Attach Blanket	(507.30)			(1,258.68)	(1,358.39)	843.60				(2,280.77)
8830-1814	Dist-3rd Party Attach Blanket			140.00	1,147.50	401.74					1,689.24
8830-1814	Dist-3rd Party Attach Blanket	2,949.67	561.90	502.67	2,688.27	7,606.99			-		14,309.50
8830-1814	Dist-3rd Party Attach Blanket	185.87			1,341.82	1,234.52			-		2,762.21
8830-1814	Dist-3rd Party Attach Blanket			50.00	1,124.30	2,902.49					4,076.79
8830-1814	Dist-3rd Party Attach Blanket				1,129.31	310.70					1,440.01
8830-1814	Dist-3rd Party Attach Blanket	4,258.39	1,182.36	5,314.00	3,532.29	13,371.44	(22,284.50)		-		5,373.98
8830-1814	Dist-3rd Party Attach Blanket	-		-	-	(0.00)	2,335.75	0.00			2,335.75
8830-1814	Dist-3rd Party Attach Blanket	1,001.06		663.75	2,535.09	3,885.00			-		8,084.90
8830-1814	Dist-3rd Party Attach Blanket				-	(0.00)	312.10				312.10
8830-1814	Dist-3rd Party Attach Blanket	2,447.13	263.17		4,303.03	6,919.99	(3,151.80)		-		10,781.52
8830-1814	Dist-3rd Party Attach Blanket			-	-	0.00	453.40				453.40
8830-1814	Dist-3rd Party Attach Blanket	100.26	10.50	50.00	1,556.29	811.27	(155.17)				2,373.15
8830-1821	Dist-Reliability Blanket		(621.77)			(996.19)					(1,617.96)
8830-1821	Dist-Reliability Blanket	6,284.71	26,226.00	1,242.50		16,371.79			-		50,125.00
8830-1821	Dist-Reliability Blanket			3,028.50		9,595.25					12,623.75
8830-1821	Dist-Reliability Blanket	1,347.72		380.00		2,030.88			-		3,758.60
8830-1821	Dist-Reliability Blanket	3,450.15	2,047.79	1,679.00		7,510.71			-		14,687.65
8830-1823	Distributed Generation Blanket	864.94				2,431.58					3,296.52
8830-1823	Distributed Generation Blanket	(101.50)				(322.79)					(424.29)
8830-1823	Distributed Generation Blanket	(400.09)				(322.79)					(722.88)
8830-1823	Distributed Generation Blanket	3,252.66	1,045.36	1,088.50		13,394.42					18,780.94
8830-1823	Distributed Generation Blanket	(118.40)				(306.73)					(425.13)
8830-1823	Distributed Generation Blanket	(104.45)				(281.01)					(385.46)
8830-1823	Distributed Generation Blanket	(118.40)				(308.12)	1,250.00				823.48
8830-1823	Distributed Generation Blanket	(327.50)				(735.34)					(1,062.84)

8830-1823	Distributed Generation Blanket	(236.79)			(504.66)					(741.45)
8830-1823	Distributed Generation Blanket	(264.69)		(607.50)	(933.37)	625.00				(1,180.56)
8830-1823	Distributed Generation Blanket				490.13	49.12				539.25
8830-1823	Distributed Generation Blanket	(893.74)			(2,628.10)	625.00	(7.49)			(2,904.33)
8830-1823	Distributed Generation Blanket	(132.34)			(282.06)					(414.40)
8830-1823	Distributed Generation Blanket	(104.45)			(222.61)	650.00				322.94
8830-1823	Distributed Generation Blanket	(104.45)			(222.61)	650.00				322.94
8830-1823	Distributed Generation Blanket	(132.34)			(282.06)					(414.40)
8830-1823	Distributed Generation Blanket	(132.34)			(282.06)					(414.40)
8830-1823	Distributed Generation Blanket	(132.34)			(282.06)					(414.40)
8830-1823	Distributed Generation Blanket	(104.45)			(222.61)					(327.06)
8830-1823	Distributed Generation Blanket	(132.34)			(380.70)					(513.04)
8830-1823	Distributed Generation Blanket					29.46				29.46
8830-1823	Distributed Generation Blanket	(327.59)			(1,007.57)	1,250.00	(0.55)			(85.71)
8830-1823	Distributed Generation Blanket	(216.02)			(692.66)	1,250.00		-		341.32
8830-1823	Distributed Generation Blanket				196.15					196.15
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)					(653.08)
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)					(653.08)
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)					(653.08)
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)					(653.08)
8830-1823	Distributed Generation Blanket	(104.45)			(321.26)					(425.71)
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)					(653.08)
8830-1823	Distributed Generation Blanket	(160.24)			(492.84)	250.00				(403.08)
8830-1823	Distributed Generation Blanket	(243.88)			(662.27)					(906.15)
8830-1823	Distributed Generation Blanket	(208.90)			(642.50)	625.00				(226.40)
8830-1823	Distributed Generation Blanket	(160.24)			(376.97)					(537.21)
8830-1823	Distributed Generation Blanket	(243.88)			(546.40)					(790.28)
8830-1823	Distributed Generation Blanket	(160.24)			(376.97)					(537.21)
8830-1823	Distributed Generation Blanket	(160.24)			(376.97)					(537.21)
8830-1823	Distributed Generation Blanket	(160.24)			(376.97)					(537.21)
8830-1823	Distributed Generation Blanket	(160.24)			(376.97)				(169.62)	(706.83)
8830-1823	Distributed Generation Blanket	(641.51)			(1,372.19)					(2,013.70)
8830-1823	Distributed Generation Blanket			850.00	272.29			-		1,122.29
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(243.88)			(698.33)					(942.21)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(243.88)			(533.42)					(777.30)
8830-1823	Distributed Generation Blanket	(160.24)			(533.42)					(693.66)
8830-1823	Distributed Generation Blanket	(160.23)			(315.92)					(476.15)
8830-1823	Distributed Generation Blanket	(104.45)			(205.93)					(310.38)
8830-1823	Distributed Generation Blanket	(216.03)			(425.93)					(641.96)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(285.70)			(315.94)					(601.64)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)				(42.99)	(519.17)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(160.24)			(315.94)					(476.18)
8830-1823	Distributed Generation Blanket	(104.45)			(205.93)	-				(310.38)
8830-1823	Distributed Generation Blanket	(160.24)			(318.94)					(479.18)
8830-1823	Distributed Generation Blanket	(160.24)			(318.94)					(479.18)
8830-1823	Distributed Generation Blanket	(160.24)			(318.94)					(479.18)
8830-1823	Distributed Generation Blanket	(216.03)			(444.38)					(660.41)
8830-1823	Distributed Generation Blanket	(104.45)			(205.93)					(310.38)
8830-1823	Distributed Generation Blanket				98.07					98.07
8830-1823	Distributed Generation Blanket	(104.45)			(205.93)	625.00				314.62
8830-1823	Distributed Generation Blanket	(160.24)			(318.94)					(479.18)
8830-1823	Distributed Generation Blanket	(160.24)			(318.94)	1,250.00				770.82
8830-1823	Distributed Generation Blanket	(104.45)			(205.93)					(310.38)
8830-1823	Distributed Generation Blanket	(104.45)			(211.57)					(316.02)
8830-1823	Distributed Generation Blanket	(104.45)			(211.57)					(316.02)
8830-1823	Distributed Generation Blanket	(302.00)			(450.01)					(752.01)
8830-1823	Distributed Generation Blanket	(160.24)			(360.31)					(520.55)
8830-1823	Distributed Generation Blanket	(160.24)			(360.31)					(520.55)
8830-1823	Distributed Generation Blanket	(264.69)			(234.86)	1,250.00		-		750.45
8830-1823	Distributed Generation Blanket	(55.79)		-	(0.00)					(55.79)
8830-1823	Distributed Generation Blanket	(104.45)			(0.00)					(104.45)
8830-1823	Distributed Generation Blanket	(216.03)			0.00					(216.03)
8830-1823	Distributed Generation Blanket	(160.24)			0.00					(160.24)
8830-1823	Distributed Generation Blanket	(104.45)			(0.00)					(104.45)
8830-1823	Distributed Generation Blanket	(42.99)			0.00				(42.99)	(85.98)
8830-1823	Distributed Generation Blanket	-			0.00					0.00
8830-1823	Distributed Generation Blanket	4,786.02		1,330.00	10,584.30		323.12		(195.32)	16,828.12
8830-1826	Transportation Fleet & Equip Blanket			-						-
8830-1826	Transportation Fleet & Equip Blanket			4,151.71						4,151.71
8830-1827	IT Systems - Corporate Allocation			1,007.75			19.65			1,027.40
8830-1827	IT Systems - Corporate Allocation			79.07						79.07
8830-1827	IT Systems - Corporate Allocation			6,639.75						6,639.75
8830-1837	New Business Residential Blanket	398.54		237.50	1,048.69			-		1,684.73
8830-1837	New Business Residential Blanket	(546.42)			(1,696.78)					(2,243.20)
8830-1837	New Business Residential Blanket			760.00	314.52					1,074.52
8830-1837	New Business Residential Blanket		(101.53)		8,349.61				(760.00)	7,488.08
8830-1837	New Business Residential Blanket		105.98		808.00 264.70					1,178.68
8830-1837	New Business Residential Blanket	(1,514.74)	(6.97)		(3,498.00)					(5,019.71)
8830-1837	New Business Residential Blanket	(1,408.91)	(58.21)		(3,949.69)					(5,416.81)
8830-1837	New Business Residential Blanket	(576.46)			(1,550.91)					(2,127.37)
8830-1837	New Business Residential Blanket			8.00	9.38					17.38
8830-1837	New Business Residential Blanket		80.55		101.45					182.00
8830-1837	New Business Residential Blanket	231.93		11,276.56	11,367.51					22,876.00
8830-1837	New Business Residential Blanket	(412.55)		(19.80)	(1,172.57)					(1,604.92)
8830-1837	New Business Residential Blanket		86.29		108.68					194.97
8830-1837	New Business Residential Blanket	1,254.20		570.00	3,525.91			-		5,350.11
8830-1837	New Business Residential Blanket		78.89		99.36					178.25
8830-1837	New Business Residential Blanket	137.97			190.69			-		328.66
8830-1837	New Business Residential Blanket	2,021.85	1,333.05	1,187.50	8,122.34			-	(195.32)	12,469.42
8830-1837	New Business Residential Blanket	(559.24)		(16.59)	(1,200.93)					(1,776.76)

8830-1837	New Business Residential Blanket	(276.47)				(589.23)				(865.70)
8830-1837	New Business Residential Blanket	(537.90)	(66.36)			(1,468.98)				(2,073.24)
8830-1837	New Business Residential Blanket	(517.03)		(12.84)		(1,506.28)				(2,036.15)
8830-1837	New Business Residential Blanket	9,823.41	1,521.55	2,688.00	10.00	23,222.21		-		37,265.17
8830-1837	New Business Residential Blanket	(757.53)	(98.88)			(1,785.20)	(6.67)			(2,648.28)
8830-1837	New Business Residential Blanket	(665.57)	(5.71)			(1,817.59)				(2,488.87)
8830-1837	New Business Residential Blanket		119.75			150.81				270.56
8830-1837	New Business Residential Blanket		75.00			15.99				90.99
8830-1837	New Business Residential Blanket		71.80			90.42				162.22
8830-1837	New Business Residential Blanket	(852.04)	(61.76)			(2,558.28)				(3,472.08)
8830-1837	New Business Residential Blanket		439.50	1,613.44		592.06				2,645.00
8830-1837	New Business Residential Blanket	(390.64)			(382.50)	(1,102.33)	(9.08)			(1,884.55)
8830-1837	New Business Residential Blanket	(280.17)				(861.72)				(1,141.89)
8830-1837	New Business Residential Blanket	(771.24)				(1,847.15)	(16.78)			(2,635.17)
8830-1837	New Business Residential Blanket		211.94			104.47				316.41
8830-1837	New Business Residential Blanket	(453.89)	(38.11)			(1,492.00)				(1,984.00)
8830-1837	New Business Residential Blanket			(12.31)		(10.30)				(22.61)
8830-1837	New Business Residential Blanket	466.13	107.24	380.00		1,113.56		-		2,066.93
8830-1837	New Business Residential Blanket	(559.78)		(345.52)		(1,881.69)				(2,786.99)
8830-1837	New Business Residential Blanket		152.25			191.75				344.00
8830-1837	New Business Residential Blanket	(408.73)	(56.25)	(380.00)		(1,157.01)				(2,001.99)
8830-1837	New Business Residential Blanket	(348.97)				(896.83)				(1,245.80)
8830-1837	New Business Residential Blanket	(585.96)	-			(459.49)				(1,045.45)
8830-1837	New Business Residential Blanket		115.89			145.95				261.84
8830-1837	New Business Residential Blanket	(432.95)	(109.83)			(964.83)				(1,507.61)
8830-1837	New Business Residential Blanket	195.25				301.77				497.02
8830-1837	New Business Residential Blanket				299.17	256.56				555.73
8830-1837	New Business Residential Blanket	(390.64)				(918.99)				(1,309.63)
8830-1837	New Business Residential Blanket				340.00			-		340.00
8830-1837	New Business Residential Blanket	390.64				1,029.86		-		1,420.50
8830-1837	New Business Residential Blanket		124.70			61.47				186.17
8830-1837	New Business Residential Blanket	(431.24)				(1,014.50)				(1,445.74)
8830-1837	New Business Residential Blanket			220.00		91.05				311.05
8830-1837	New Business Residential Blanket	(670.81)	(10.81)			(1,722.71)				(2,404.33)
8830-1837	New Business Residential Blanket	(326.85)				(1,005.28)				(1,332.13)
8830-1837	New Business Residential Blanket		78.89			99.36				178.25
8830-1837	New Business Residential Blanket		3,099.26			6,050.84				9,150.10
8830-1837	New Business Residential Blanket		2,098.37			1,034.33				3,132.70
8830-1837	New Business Residential Blanket	(186.78)			(170.00)	(412.06)				(768.84)
8830-1837	New Business Residential Blanket	(390.64)				(459.49)				(850.13)
8830-1837	New Business Residential Blanket	(197.44)		(16.05)		(407.10)				(620.59)
8830-1837	New Business Residential Blanket	53.64				78.35				131.99
8830-1837	New Business Residential Blanket	(1,537.31)	(49.67)			(3,266.65)				(4,853.63)
8830-1837	New Business Residential Blanket	(96.28)		(17.12)		(328.12)				(441.52)
8830-1837	New Business Residential Blanket	(976.52)	(45.40)			(2,107.91)				(3,129.83)
8830-1837	New Business Residential Blanket	(382.10)				(1,081.24)				(1,463.34)
8830-1837	New Business Residential Blanket	584.16	38.65		1,410.41	2,629.96		-		4,663.18
8830-1837	New Business Residential Blanket	(586.29)	(10.81)			(1,573.65)				(2,170.75)
8830-1837	New Business Residential Blanket	104.45				161.43				265.88
8830-1837	New Business Residential Blanket	(291.52)				(446.00)				(737.52)
8830-1837	New Business Residential Blanket				425.00			-		425.00
8830-1837	New Business Residential Blanket		104.61			51.57				156.18
8830-1837	New Business Residential Blanket			165.00		470.46				635.46
8830-1837	New Business Residential Blanket	(371.21)		(472.00)		(794.18)				(1,637.39)
8830-1837	New Business Residential Blanket		86.45			108.87				195.32
8830-1837	New Business Residential Blanket	200.40		668.92	2,896.82	859.99	63.07	-		4,689.20
8830-1837	New Business Residential Blanket	(420.69)				(1,132.19)				(1,552.88)
8830-1837	New Business Residential Blanket	(226.85)				(577.94)				(804.79)
8830-1837	New Business Residential Blanket	(226.85)				(577.94)				(804.79)
8830-1837	New Business Residential Blanket		125.05			49.84				174.89
8830-1837	New Business Residential Blanket	(192.56)				(641.00)				(833.56)
8830-1837	New Business Residential Blanket	(226.85)				(577.94)				(804.79)
8830-1837	New Business Residential Blanket	(226.85)				(755.14)				(981.99)
8830-1837	New Business Residential Blanket	(228.19)				(759.60)				(987.79)
8830-1837	New Business Residential Blanket	(228.17)		(26.75)		(764.83)				(1,019.75)
8830-1837	New Business Residential Blanket		176.86			581.67				758.53
8830-1837	New Business Residential Blanket		98.07		425.00	268.65		-		791.72
8830-1837	New Business Residential Blanket		78.89			99.36				178.25
8830-1837	New Business Residential Blanket		222.41	1,530.00	2,018.75	3,213.98		-		6,985.14
8830-1837	New Business Residential Blanket	(323.13)		(13.91)		(940.80)				(1,277.84)
8830-1837	New Business Residential Blanket		96.24		425.00	1,070.70		-		1,591.94
8830-1837	New Business Residential Blanket		206.61			4,093.80				4,300.41
8830-1837	New Business Residential Blanket	(412.29)				(1,079.04)				(1,491.33)
8830-1837	New Business Residential Blanket	(130.57)		(17.09)		(272.11)				(419.77)
8830-1837	New Business Residential Blanket	(226.85)		(14.98)		(587.96)	(1.65)			(831.44)
8830-1837	New Business Residential Blanket				553.00	177.15	41.46	-		771.61
8830-1837	New Business Residential Blanket		75.87		425.00	231.71		-		732.58
8830-1837	New Business Residential Blanket	765.63		380.00	85.00	2,663.12		-		3,893.75
8830-1837	New Business Residential Blanket	(290.18)	-			(715.02)		-		(1,005.20)
8830-1837	New Business Residential Blanket	(96.28)				(320.50)				(416.78)
8830-1837	New Business Residential Blanket	(373.56)				(839.96)				(1,213.52)
8830-1837	New Business Residential Blanket		92.00			115.87				207.87
8830-1837	New Business Residential Blanket	(97.62)				(324.96)				(422.58)
8830-1837	New Business Residential Blanket	502.62	12.79	680.00	170.00	1,127.83		-	(98.03)	2,395.21
8830-1837	New Business Residential Blanket	390.64				1,166.94			(195.32)	1,362.26
8830-1837	New Business Residential Blanket		109.76			54.10				163.86
8830-1837	New Business Residential Blanket				-	0.00				0.00
8830-1837	New Business Residential Blanket	(122.59)			-	(241.71)		-		(364.30)
8830-1837	New Business Residential Blanket	287.73	130.00			553.01				970.74
8830-1837	New Business Residential Blanket	1,108.07	111.02	380.00		4,872.76		(0.00)		6,471.85
8830-1837	New Business Residential Blanket	(130.57)				(257.44)				(388.01)
8830-1837	New Business Residential Blanket	(720.44)		(12.31)		(643.44)				(1,376.19)
8830-1837	New Business Residential Blanket	(192.56)				(641.00)				(833.56)
8830-1837	New Business Residential Blanket	(323.13)		(13.38)		(643.65)				(980.16)
8830-1837	New Business Residential Blanket	401.04	781.41			9,189.42				10,371.87
8830-1837	New Business Residential Blanket	(390.64)			-	(770.22)		-		(1,160.86)
8830-1837	New Business Residential Blanket	(390.64)			-	(770.22)		-		(1,160.86)
8830-1837	New Business Residential Blanket	(195.32)		-	-	(385.10)		-		(580.42)
8830-1837	New Business Residential Blanket	243.19		-	1,546.53	939.64		-		2,729.36
8830-1837	New Business Residential Blanket					438.03				438.03
8830-1837	New Business Residential Blanket						148.79			148.79
8830-1837	New Business Residential Blanket		86.97		383.00	223.27				693.24
8830-1837	New Business Residential Blanket	(323.13)		(20.87)		(641.25)				(985.25)
8830-1837	New Business Residential Blanket	(244.79)				(485.47)				(730.26)
8830-1837	New Business Residential Blanket	(148.51)		(20.33)		(299.68)				(468.52)

8830-1837	New Business Residential Blanket	(226.85)				(447.27)					(674.12)
8830-1837	New Business Residential Blanket	701.40			765.00	2,138.68			-		3,605.08
8830-1837	New Business Residential Blanket	(268.49)				(529.37)					(797.86)
8830-1837	New Business Residential Blanket	(390.64)	-			(385.10)					(775.74)
8830-1837	New Business Residential Blanket	(226.85)		(16.59)		(450.56)					(694.00)
8830-1837	New Business Residential Blanket	911.88	81.66	760.00	733.25	2,866.61			-		5,353.40
8830-1837	New Business Residential Blanket	6,373.17	2,942.08	673.75	360.00	12,714.16		39.79	-		23,102.95
8830-1837	New Business Residential Blanket	(662.19)			-	(439.01)					(1,101.20)
8830-1837	New Business Residential Blanket		1.33		298.00	13.53					312.86
8830-1837	New Business Residential Blanket	179.91	81.88			346.01	(758.00)				(150.20)
8830-1837	New Business Residential Blanket	(568.88)				(1,175.71)					(1,744.59)
8830-1837	New Business Residential Blanket	(781.28)	-	-		(780.75)	755.40		-	(195.32)	(1,001.95)
8830-1837	New Business Residential Blanket					309.52					309.52
8830-1837	New Business Residential Blanket	(174.63)		(20.33)		(370.05)					(565.01)
8830-1837	New Business Residential Blanket	(252.96)				(518.85)					(771.81)
8830-1837	New Business Residential Blanket	130.57				180.45			-		311.02
8830-1837	New Business Residential Blanket	104.45				161.43					265.88
8830-1837	New Business Residential Blanket	(274.99)		(15.52)		(295.62)					(586.13)
8830-1837	New Business Residential Blanket	(323.13)		(21.40)		(394.31)					(738.84)
8830-1837	New Business Residential Blanket		80.47			157.11					237.58
8830-1837	New Business Residential Blanket	(97.62)				(197.74)					(295.36)
8830-1837	New Business Residential Blanket	(195.32)				(385.10)					(580.42)
8830-1837	New Business Residential Blanket	1,042.10	105.47			2,400.96		101.13	-		3,649.66
8830-1837	New Business Residential Blanket	(104.45)				(211.57)					(316.02)
8830-1837	New Business Residential Blanket		111.22		893.00	1,370.29					2,374.51
8830-1837	New Business Residential Blanket	1,999.91		1,225.00	3,705.06	5,591.38			-		12,521.35
8830-1837	New Business Residential Blanket	(1,001.18)	(141.84)			(2,252.50)					(3,395.52)
8830-1837	New Business Residential Blanket	(323.13)		(9.63)		(685.58)					(1,018.34)
8830-1837	New Business Residential Blanket	(52.23)		(9.08)		(107.61)					(168.92)
8830-1837	New Business Residential Blanket	(280.17)			-	(567.53)					(847.70)
8830-1837	New Business Residential Blanket	(568.88)				(1,152.35)					(1,721.23)
8830-1837	New Business Residential Blanket	(382.10)				(774.01)					(1,156.11)
8830-1837	New Business Residential Blanket	(193.90)		(8.03)		(196.62)					(398.55)
8830-1837	New Business Residential Blanket	(226.84)				(488.60)					(715.44)
8830-1837	New Business Residential Blanket	747.12	106.72		1,472.09	1,537.75			-		3,863.68
8830-1837	New Business Residential Blanket	(192.56)		(21.40)		(394.31)			-		(608.27)
8830-1837	New Business Residential Blanket	241.95	36.47			2,226.86					2,505.28
8830-1837	New Business Residential Blanket	(920.83)				(1,983.75)					(2,904.58)
8830-1837	New Business Residential Blanket	(200.73)		(16.05)		(433.07)					(649.85)
8830-1837	New Business Residential Blanket	(585.96)				(1,230.48)					(1,816.44)
8830-1837	New Business Residential Blanket			(18.19)		(3.60)					(21.79)
8830-1837	New Business Residential Blanket	(1,151.77)			-	(1,510.43)					(2,662.20)
8830-1837	New Business Residential Blanket	(597.12)	-		0.00	(1,311.12)					(1,908.24)
8830-1837	New Business Residential Blanket	5,275.47	2,096.93	2,173.47	945.00	12,468.13			-		22,959.00
8830-1837	New Business Residential Blanket	253.24				390.68					643.92
8830-1837	New Business Residential Blanket	672.46	207.16	-	1,884.02	2,567.62			-		5,331.26
8830-1837	New Business Residential Blanket		(906.73)			10,458.95					9,552.22
8830-1837	New Business Residential Blanket					196.15					196.15
8830-1837	New Business Residential Blanket	(676.79)				(1,370.95)					(2,047.74)
8830-1837	New Business Residential Blanket	881.22	400.94			1,899.72					3,181.88
8830-1837	New Business Residential Blanket	400.80			212.50	1,498.37			-		2,111.67
8830-1837	New Business Residential Blanket	150.39	69.42			271.45	(975.95)				(484.69)
8830-1837	New Business Residential Blanket	1,356.74	450.64	380.00	328.32	4,670.96	(1,954.74)		-		5,231.92
8830-1837	New Business Residential Blanket	-			-	(0.00)			-		(0.00)
8830-1837	New Business Residential Blanket		85.94			605.82					691.76
8830-1837	New Business Residential Blanket		12.97	380.00		1,752.06				(380.00)	1,765.03
8830-1837	New Business Residential Blanket	434.32	97.31	272.27	664.55	1,121.95			-		2,590.40
8830-1837	New Business Residential Blanket					253.94					253.94
8830-1837	New Business Residential Blanket	104.45	90.28			206.66			-		401.39
8830-1837	New Business Residential Blanket	524.22		3,210.71		1,865.73					5,600.66
8830-1837	New Business Residential Blanket	200.40				807.13					1,007.53
8830-1837	New Business Residential Blanket	(280.17)	(241.02)			(629.97)					(1,151.16)
8830-1837	New Business Residential Blanket			595.00	6,524.70	2,370.67			-		9,490.37
8830-1837	New Business Residential Blanket	561.31	180.90	330.00		1,177.18			-		2,249.39
8830-1837	New Business Residential Blanket	(97.62)				0.00					(97.62)
8830-1837	New Business Residential Blanket	1,403.71	629.56	996.56		3,120.67			-		6,150.50
8830-1837	New Business Residential Blanket	551.43	169.15			977.10					1,697.68
8830-1837	New Business Residential Blanket	244.05	124.40			416.35					784.80
8830-1837	New Business Residential Blanket	507.30	307.97			931.41			-		1,746.68
8830-1837	New Business Residential Blanket	195.32	102.97			389.19					687.48
8830-1837	New Business Residential Blanket	150.39				348.86					499.25
8830-1837	New Business Residential Blanket	195.24	154.58			318.49			-		668.31
8830-1837	New Business Residential Blanket	(97.62)				0.00					(97.62)
8830-1837	New Business Residential Blanket	(97.62)				0.00					(97.62)
8830-1837	New Business Residential Blanket	717.39	142.84	237.50		2,014.98					3,112.71
8830-1837	New Business Residential Blanket	-	0.00	-		(0.00)			-		(0.00)
8830-1837	New Business Residential Blanket	208.91	104.49			425.69					739.09
8830-1837	New Business Residential Blanket	0.00		0.00		(0.00)			-		0.00
8830-1837	New Business Residential Blanket	182.77	75.06			367.27					625.10
8830-1837	New Business Residential Blanket	50.13				73.22					123.35
8830-1837	New Business Residential Blanket	50.13				73.22					123.35
8830-1837	New Business Residential Blanket	50.13				73.22					123.35
8830-1837	New Business Residential Blanket	100.26				245.69					345.95
8830-1837	New Business Residential Blanket	134.10				231.64			-		365.74
8830-1837	New Business Residential Blanket	100.26				245.69					345.95
8830-1837	New Business Residential Blanket	134.10				231.64			-		365.74
8830-1837	New Business Residential Blanket	100.26				245.69					345.95
8830-1837	New Business Residential Blanket	134.10				231.64			-		365.74
8830-1837	New Business Residential Blanket	134.10				231.64			-		365.74
8830-1837	New Business Residential Blanket	168.00				411.68					579.68
8830-1837	New Business Residential Blanket	168.00				411.68					579.68
8830-1837	New Business Residential Blanket	168.00				411.68					579.68
8830-1837	New Business Residential Blanket	84.00				205.83					289.83
8830-1837	New Business Residential Blanket	84.00				205.83					289.83
8830-1837	New Business Residential Blanket	84.00				205.83					289.83
8830-1837	New Business Residential Blanket	104.45	90.28			206.66			-		401.39
8830-1837	New Business Residential Blanket	-									-
8830-1837	New Business Residential Blanket	(565.88)				(1,319.14)		(12.08)			(1,897.10)
8830-1837	New Business Residential Blanket	(314.76)				(968.09)					(1,282.85)
8830-1837	New Business Residential Blanket		34.74								34.74
8830-1838	New Business Commercial Blanket	(784.36)				(2,045.11)		(14.41)			(2,843.88)
8830-1838	New Business Commercial Blanket	1,187.16				2,597.04			-		3,784.20
8830-1838	New Business Commercial Blanket	411.97		154.83	405.00	1,464.63			-		2,436.43
8830-1838	New Business Commercial Blanket			(12.84)							(12.84)
8830-1838	New Business Commercial Blanket			256.00		105.94					361.94

8830-1838	New Business Commercial Blanket		622.00	302.50		396.47					1,320.97
8830-1838	New Business Commercial Blanket		2,880.49			1,147.90					4,028.39
8830-1838	New Business Commercial Blanket	3,177.26	1,483.16	1,520.00		12,612.09			-		18,792.51
8830-1838	New Business Commercial Blanket	19,271.62	127,891.90	130,574.54		176,196.03			-	(105,477.27)	348,456.82
8830-1838	New Business Commercial Blanket	97.62	78.89			250.24					426.75
8830-1838	New Business Commercial Blanket	12,794.32	4,349.06	1,365.00	2,112.50	38,966.84	(13,896.70)		-		45,691.02
8830-1838	New Business Commercial Blanket	(522.88)	(112.68)			(1,363.70)					(1,999.26)
8830-1838	New Business Commercial Blanket	332.99		-		1,099.74		31.47			1,464.20
8830-1838	New Business Commercial Blanket	1,613.93				4,196.73		92.57			5,903.23
8830-1838	New Business Commercial Blanket	1,185.51				4,009.82			343.60		5,538.93
8830-1838	New Business Commercial Blanket	1,110.51				3,756.14		178.49	294.56		5,339.70
8830-1838	New Business Commercial Blanket	21,198.53	38,619.99	85.49		59,185.84			-		119,089.85
8830-1838	New Business Commercial Blanket		(135.85)			3,266.55					3,130.70
8830-1838	New Business Commercial Blanket	(130.56)		(11.24)		(282.48)	919.00				494.72
8830-1838	New Business Commercial Blanket	401.04	906.84			1,717.85			-		3,025.73
8830-1838	New Business Commercial Blanket	3,153.38	695.27	7,622.56		12,943.69			-		24,414.90
8830-1838	New Business Commercial Blanket	(984.37)				(2,264.69)					(3,249.06)
8830-1838	New Business Commercial Blanket	27,806.92	3,788.00	2,420.00		91,772.87			-		125,787.79
8830-1838	New Business Commercial Blanket					256.56					256.56
8830-1838	New Business Commercial Blanket	(527.24)	(47.94)			(1,399.86)	490.73				(1,484.31)
8830-1838	New Business Commercial Blanket	5,928.49	4,421.21		7,435.00	2,838.14			325.85		20,948.69
8830-1838	New Business Commercial Blanket					2,589.77					2,589.77
8830-1838	New Business Commercial Blanket	2,717.07	447.72	380.00	132.14	6,351.34	(3,936.28)		663.06		6,755.05
8830-1838	New Business Commercial Blanket	200.40	180.13	380.00		541.95	-		663.06		1,965.54
8830-1838	New Business Commercial Blanket		51.73			101.00					152.73
8830-1838	New Business Commercial Blanket					522.73					522.73
8830-1838	New Business Commercial Blanket	(437.28)		(36.92)		(1,486.52)					(1,960.72)
8830-1838	New Business Commercial Blanket					0.02					0.02
8830-1838	New Business Commercial Blanket		82.75			104.21					186.96
8830-1838	New Business Commercial Blanket	(387.80)	(30.32)	(5.89)		(794.19)					(1,218.20)
8830-1838	New Business Commercial Blanket			(330.00)		(146.99)					(476.99)
8830-1838	New Business Commercial Blanket	8,580.41		7,967.30	1,326.47	18,439.76	(155,255.27)		-		(118,941.33)
8830-1838	New Business Commercial Blanket	200.40	86.86			391.90			-		679.16
8830-1838	New Business Commercial Blanket	(761.36)	(77.30)	(18.73)		(1,534.94)					(2,392.33)
8830-1838	New Business Commercial Blanket	(585.96)				(1,250.79)			-		(1,836.75)
8830-1838	New Business Commercial Blanket	(283.06)		(26.22)		(677.58)					(986.86)
8830-1838	New Business Commercial Blanket				(722.50)	(143.23)					(865.73)
8830-1838	New Business Commercial Blanket		75.47		425.00	574.59			-		1,075.06
8830-1838	New Business Commercial Blanket	9,096.20	1,845.03	6,403.75	1,140.00	27,868.48			-		46,353.46
8830-1838	New Business Commercial Blanket	189.18	64.80			668.13					922.11
8830-1838	New Business Commercial Blanket		81.88		340.00	130.47			-		552.35
8830-1838	New Business Commercial Blanket	(332.63)			(85.00)	(743.87)	705.48				(456.02)
8830-1838	New Business Commercial Blanket		340.35			72.58					412.93
8830-1838	New Business Commercial Blanket	1,095.30		380.00		1,787.96			-		3,263.26
8830-1838	New Business Commercial Blanket	780.96	5,689.34	2,444.88		35,484.56			-		44,399.74
8830-1838	New Business Commercial Blanket	(563.23)	(33.69)	(16.58)	(256.00)	(1,205.45)					(2,074.95)
8830-1838	New Business Commercial Blanket			(212.00)		(42.02)					(254.02)
8830-1838	New Business Commercial Blanket			1,020.00	765.00	255.39			-		2,040.39
8830-1838	New Business Commercial Blanket	(715.39)	(178.52)			(1,035.28)					(1,929.19)
8830-1838	New Business Commercial Blanket				-	-					-
8830-1838	New Business Commercial Blanket	(186.78)				(368.27)					(555.05)
8830-1838	New Business Commercial Blanket	(542.77)				(1,167.13)	975.86				(734.04)
8830-1838	New Business Commercial Blanket		59.47			116.11					175.58
8830-1838	New Business Commercial Blanket		114.85	165.00		519.60					799.45
8830-1838	New Business Commercial Blanket	4,075.96	478.46			5,815.80		2.80	-		10,373.02
8830-1838	New Business Commercial Blanket	90.27				6,019.59		192.51			6,302.37
8830-1838	New Business Commercial Blanket	(195.32)		-	(0.00)	(385.10)					(580.42)
8830-1838	New Business Commercial Blanket	634.53	161.47	384.00		7,081.67				(634.53)	7,627.14
8830-1838	New Business Commercial Blanket	4,409.75	811.55			13,186.20			-		18,407.50
8830-1838	New Business Commercial Blanket	5,504.69		5,128.64	5,196.46	19,629.11		983.54	-		36,442.44
8830-1838	New Business Commercial Blanket	383.64	820.77			1,456.33					2,660.74
8830-1838	New Business Commercial Blanket	(195.32)	(0.84)			(439.42)			-		(635.58)
8830-1838	New Business Commercial Blanket	(647.39)			-	(1,373.84)	-		-		(2,021.23)
8830-1838	New Business Commercial Blanket	17,692.97	1,188.75	87.15	380.00	36,488.93	(43,201.03)	18.26	-		12,655.03
8830-1838	New Business Commercial Blanket			6.54		508.07					514.61
8830-1838	New Business Commercial Blanket	11,842.33				23,529.57		91.17	-		35,463.07
8830-1838	New Business Commercial Blanket		186.79			364.68					551.47
8830-1838	New Business Commercial Blanket	596.36	91.59	1,151.70		1,971.91					3,811.56
8830-1838	New Business Commercial Blanket	683.34	116.65	333.00		2,135.41			-	(683.34)	2,585.06
8830-1838	New Business Commercial Blanket		125.00	156.78		995.91					1,277.69
8830-1838	New Business Commercial Blanket			380.00		95.14					475.14
8830-1838	New Business Commercial Blanket			-	-	0.00					0.00
8830-1838	New Business Commercial Blanket	280.17	274.72			519.49					1,074.38
8830-1838	New Business Commercial Blanket	-							-		-
8830-1838	New Business Commercial Blanket	6,523.80	2,082.35								8,606.15
8830-1838	New Business Commercial Blanket	114.45									114.45
8830-1838	New Business Commercial Blanket	(209.84)				(425.07)					(634.91)
8830-1838	New Business Commercial Blanket	(231.60)				(599.96)					(831.56)
8830-1838	New Business Commercial Blanket	(1,130.28)				(2,990.01)		(22.05)			(4,142.34)
8830-1838	New Business Commercial Blanket				(382.50)	(75.83)					(458.33)
8830-1740	Londonderry Snow Canopy	1,135.83		20,027.82							21,163.65
8830-1741	Mt. Support Cap Bank PLC Replacement	2,294.07		52,930.08		25,860.14			-	(14,486.58)	66,597.71
8830-1863	Replace Lyme Rd P3 Recloser	13,555.59	34,062.95	6,375.62		56,115.57			-		110,109.73
8830-1825	New Hampshire PC Refresh			25,660.17				(367.97)	-	(2,215.17)	23,077.03
8830-1744	GOLDEN ROCK SUBSTATION	1,095.37		172,591.24	86,484.96	54,944.12			-	(5,791.72)	309,323.97
8830-1826	Track Star AVLS Vehicle Tracking System			604.98							604.98
8830-1746	FIRST RESPONDER MOBILE APPLICATION			100,000.00						(63,750.00)	36,250.00
8830-1801	STORM PROGRAM PROJECT	-	(0.00)	-		-					(0.00)
8830-1801	STORM PROGRAM PROJECT	-		0.00							0.00
8830-1801	STORM PROGRAM PROJECT	149,210.79	47,796.88								197,007.67
8830-1803	METER PURCHASES BLANKET	159,478.75		196,262.04		33,688.40					389,429.19
8830-1804	TRANSFORMER PURCHASE BLANKET			613,956.92		89,674.58					703,631.50
8830-1804	TRANSFORMER PURCHASE BLANKET			(50,865.00)							(50,865.00)
8830-1805	DISTRIBUTION SUBS BLANKET	225.58	119.40			760.32					1,105.30
8830-1805	DISTRIBUTION SUBS BLANKET	426.10	119.40			1,383.86					1,929.36
8830-1805	DISTRIBUTION SUBS BLANKET	607.05	2,026.00			1,431.78					4,064.83
8830-1807	DIST - GENERAL EQUIPMENT BLANKET			14,955.00							14,955.00
8830-1807	DIST - GENERAL EQUIPMENT BLANKET			2,119.88							2,119.88
8830-1807	DIST - GENERAL EQUIPMENT BLANKET			6,110.00		2,614.75					8,724.75
8830-1810	DIST - STREET LIGHT BLANKET	78.35	241.60			184.35			-		504.30
8830-1810	DIST - STREET LIGHT BLANKET	130.56	134.16			274.09					538.81
8830-1810	DIST - STREET LIGHT BLANKET	48.81	159.47			141.97					350.25
8830-1810	DIST - STREET LIGHT BLANKET	66.87	130.26			166.74					363.87
8830-1810	DIST - STREET LIGHT BLANKET	97.62	130.26			224.55					452.43
8830-1810	DIST - STREET LIGHT BLANKET	284.40	137.26			577.94					999.60

8830-1810	DIST - STREET LIGHT BLANKET	284.40	130.26			575.74				990.40
8830-1810	DIST - STREET LIGHT BLANKET	93.39	134.62			217.97				445.98
8830-1810	DIST - STREET LIGHT BLANKET	93.39	134.62			217.97				445.98
8830-1810	DIST - STREET LIGHT BLANKET	274.19	159.56			518.15			-	951.90
8830-1810	DIST - STREET LIGHT BLANKET	-				(0.00)	-			(0.00)
8830-1810	DIST - STREET LIGHT BLANKET	641.30	629.83			2,219.42			-	3,490.55
8830-1810	DIST - STREET LIGHT BLANKET	130.56	141.67			267.39			-	539.62
8830-1810	DIST - STREET LIGHT BLANKET	50.13	188.85			125.82				364.80
8830-1810	DIST - STREET LIGHT BLANKET	160.92	306.73			516.73			-	984.38
8830-1810	DIST - STREET LIGHT BLANKET	107.28	306.73			1,234.52			-	1,648.53
8830-1810	DIST - STREET LIGHT BLANKET	107.28	147.23			749.03				1,003.54
8830-1810	DIST - STREET LIGHT BLANKET	160.92	161.01			941.08				1,263.01
8830-1810	DIST - STREET LIGHT BLANKET	160.92	291.72			1,339.28				1,791.92
8830-1810	DIST - STREET LIGHT BLANKET	160.92				529.94			-	690.86
8830-1810	DIST - STREET LIGHT BLANKET	107.28	306.73			487.07			-	901.08
8830-1810	DIST - STREET LIGHT BLANKET	134.10	145.13			516.87			-	796.10
8830-1810	DIST - STREET LIGHT BLANKET	107.28	306.67			487.05			-	901.00
8830-1810	DIST - STREET LIGHT BLANKET	107.28	192.13			437.09				736.50
8830-1810	DIST - STREET LIGHT BLANKET	107.28	306.73			487.07				901.08
8830-1810	DIST - STREET LIGHT BLANKET	150.39	5,888.23			(921.91)				5,116.71
8830-1810	DIST - STREET LIGHT BLANKET	107.28	153.35			420.17				680.80
8830-1810	DIST - STREET LIGHT BLANKET	277.61	709.61	772.91		635.47			-	2,395.60
8830-1810	DIST - STREET LIGHT BLANKET		1,105.85			545.10				1,650.95
8830-1810	DIST - STREET LIGHT BLANKET	195.32				333.32			-	528.64
8830-1810	DIST - STREET LIGHT BLANKET	601.56	1,061.93	535.67		2,704.26			-	4,903.42
8830-1810	DIST - STREET LIGHT BLANKET	107.28	256.21			465.04				828.53
8830-1810	DIST - STREET LIGHT BLANKET	134.10	874.26			381.33			-	1,389.69
8830-1810	DIST - STREET LIGHT BLANKET	107.28	512.89			112.05			-	732.22
8830-1810	DIST - STREET LIGHT BLANKET	67.05	365.32			159.35			-	591.72
8830-1810	DIST - STREET LIGHT BLANKET	80.42	157.26							237.68
8830-1810	DIST - STREET LIGHT BLANKET	160.92	149.14							310.06
8830-1810	DIST - STREET LIGHT BLANKET	50.13	147.92			146.26				344.31
8830-1810	DIST - STREET LIGHT BLANKET	75.19	152.51			191.75				419.45
8830-1810	DIST - STREET LIGHT BLANKET	217.44	307.42			500.29				1,025.15
8830-1810	DIST - STREET LIGHT BLANKET	281.58	269.50	256.00		1,002.53			-	1,809.61
8830-1810	DIST - STREET LIGHT BLANKET	107.28	306.06			484.46				897.80
8830-1810	DIST - STREET LIGHT BLANKET						-			-
8830-1810	DIST - STREET LIGHT BLANKET	160.91	898.28			476.70				1,535.89
8830-1810	DIST - STREET LIGHT BLANKET	80.46	437.41							517.87
8830-1810	DIST - STREET LIGHT BLANKET	120.69	154.07			451.24				726.00
8830-1810	DIST - STREET LIGHT BLANKET	160.92	158.00			578.28				897.20
8830-1810	DIST - STREET LIGHT BLANKET	67.05	332.57			372.44				772.06
8830-1810	DIST - STREET LIGHT BLANKET	300.78	177.46			704.84			-	1,183.08
8830-1810	DIST - STREET LIGHT BLANKET	191.82	191.69	380.00		709.24				1,472.75
8830-1810	DIST - STREET LIGHT BLANKET	53.64	130.06			113.34				297.04
8830-1810	DIST - STREET LIGHT BLANKET	146.04	130.74			248.49				525.27
8830-1810	DIST - STREET LIGHT BLANKET	50.13	122.16			106.08				278.37
8830-1810	DIST - STREET LIGHT BLANKET	134.10	157.18			196.79				488.07
8830-1810	DIST - STREET LIGHT BLANKET	100.26	159.50			189.35				449.11
8830-1810	DIST - STREET LIGHT BLANKET	168.00	401.92			353.53				923.45
8830-1810	DIST - STREET LIGHT BLANKET		181.00			89.22			-	270.22
8830-1810	DIST - STREET LIGHT BLANKET	67.05	130.06			190.53				387.64
8830-1810	DIST - STREET LIGHT BLANKET	80.46	167.09			162.48				410.03
8830-1810	DIST - STREET LIGHT BLANKET		159.48			41.95				201.43
8830-1810	DIST - STREET LIGHT BLANKET	67.05	169.40			160.39				396.84
8830-1810	DIST - STREET LIGHT BLANKET		56.53			14.87				71.40
8830-1810	DIST - STREET LIGHT BLANKET	107.28	176.49			295.28				579.05
8830-1810	DIST - STREET LIGHT BLANKET	200.52	130.63			380.74				711.89
8830-1810	DIST - STREET LIGHT BLANKET		128.54			33.82				162.36
8830-1810	DIST - STREET LIGHT BLANKET		130.63			34.36				164.99
8830-1810	DIST - STREET LIGHT BLANKET	480.90	193.18			882.18			-	1,556.26
8830-1810	DIST - STREET LIGHT BLANKET	150.39	177.05	380.00		498.18				1,205.62
8830-1810	DIST - STREET LIGHT BLANKET	168.00	247.88			290.20				706.08
8830-1810	DIST - STREET LIGHT BLANKET	200.52	209.58			346.38				756.48
8830-1810	DIST - STREET LIGHT BLANKET	150.39	209.58			259.79				619.76
8830-1810	DIST - STREET LIGHT BLANKET	120.69	337.44			352.89				811.02
8830-1810	DIST - STREET LIGHT BLANKET	160.92	410.60			453.69				1,025.21
8830-1810	DIST - STREET LIGHT BLANKET	1,042.18				201.90			409.08	1,653.16
8830-1810	DIST - STREET LIGHT BLANKET	663.08							221.04	884.12
8830-1810	DIST - STREET LIGHT BLANKET	(100.26)							100.26	-
8830-1810	DIST - STREET LIGHT BLANKET	(53.64)							160.92	107.28
8830-1810	DIST - STREET LIGHT BLANKET	(75.20)	168.54						150.39	243.73
8830-1810	DIST - STREET LIGHT BLANKET	(53.64)	158.04						160.92	265.32
8830-1810	DIST - STREET LIGHT BLANKET	(53.64)	163.75						160.92	271.03
8830-1810	DIST - STREET LIGHT BLANKET	(876.81)					(350.00)		876.81	(350.00)
8830-1810	DIST - STREET LIGHT BLANKET	(107.28)							107.28	-
8830-1810	DIST - STREET LIGHT BLANKET		859.96			368.02				1,227.98
8830-1810	DIST - STREET LIGHT BLANKET			11.99		5.13				17.12
8830-1810	DIST - STREET LIGHT BLANKET	50.13	407.55							457.68
8830-1810	DIST - STREET LIGHT BLANKET	80.46		18.53						98.99
8830-1810	DIST - STREET LIGHT BLANKET	160.92								160.92
8830-1810	DIST - STREET LIGHT BLANKET	257.78								257.78
8830-1810	DIST - STREET LIGHT BLANKET	395.13								395.13
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET				540.00	737.32				1,277.32
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	2,616.88	868.36	330.00	384.00	1,485.96			-	5,685.20
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	14,294.61	6,100.33	3,220.00	7,613.06	12,179.26			-	43,407.26
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET				330.00	54.13			-	384.13
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	102.99				320.26				423.25
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	487.00				1,026.11		23.13	253.24	1,789.48
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	2,187.70	766.74	42.80		3,851.06			-	6,848.30
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	1,626.55	1,127.44			3,670.15			536.39	6,960.53
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	411.97				803.13			-	1,215.10
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	475.20	279.95	380.00		1,057.13			-	2,192.28
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	389.60				788.36	(633.89)		-	544.07
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	411.97		85.50		748.23				1,245.70
8830-1811	DIST- PUBLIC REQUIREMENTS BLANKET	1,423.95	193.39			2,542.49				4,159.83
8830-1812	DIST- DAMAGE & FAILURE BLANKET	-								-
8830-1812	DIST- DAMAGE & FAILURE BLANKET			17.74						17.74
8830-1812	DIST- DAMAGE & FAILURE BLANKET	146.43		1,211.25		467.95			-	1,825.63
8830-1812	DIST- DAMAGE & FAILURE BLANKET	171.66	115.99			289.63			-	577.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	73.22	199.50			163.99			-	436.71
8830-1812	DIST- DAMAGE & FAILURE BLANKET	265.42				617.52			-	882.94
8830-1812	DIST- DAMAGE & FAILURE BLANKET	186.78	111.87	190.00		340.93			-	829.58
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,333.12	835.97			4,649.93				7,819.02
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,171.44	100.38			2,234.16				3,505.98

8830-1812	DIST- DAMAGE & FAILURE BLANKET	439.29				825.96			1,265.25
8830-1812	DIST- DAMAGE & FAILURE BLANKET	0.00	-			(0.00)			0.00
8830-1812	DIST- DAMAGE & FAILURE BLANKET	373.56	144.20	380.00		842.91			1,740.67
8830-1812	DIST- DAMAGE & FAILURE BLANKET	4,980.53	355.69	-	-	9,476.48	(14,812.70)	-	-
8830-1812	DIST- DAMAGE & FAILURE BLANKET	333.62	107.25			661.05			1,101.92
8830-1812	DIST- DAMAGE & FAILURE BLANKET	439.29	179.58	1,916.41	1,916.41	3,499.15			7,950.84
8830-1812	DIST- DAMAGE & FAILURE BLANKET	609.56	155.87	380.00		1,788.40			2,933.83
8830-1812	DIST- DAMAGE & FAILURE BLANKET	186.78	97.09		380.00	544.36			1,208.23
8830-1812	DIST- DAMAGE & FAILURE BLANKET	236.00	97.46	380.00		586.25			1,299.71
8830-1812	DIST- DAMAGE & FAILURE BLANKET	186.78	97.46			371.97			656.21
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,456.75	576.09	660.00		5,963.50	(4,299.35)	-	6,356.99
8830-1812	DIST- DAMAGE & FAILURE BLANKET	186.78	90.31			338.00		-	615.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET	577.26	270.93	979.50		1,107.74		-	2,935.43
8830-1812	DIST- DAMAGE & FAILURE BLANKET	853.20	141.15	380.00		1,607.85		-	2,982.20
8830-1812	DIST- DAMAGE & FAILURE BLANKET	702.54	481.22			1,301.53		-	2,485.29
8830-1812	DIST- DAMAGE & FAILURE BLANKET	200.52	112.50			366.19			679.21
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,101.54	570.35	385.00		4,257.58		-	7,314.47
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,726.38	157.53			2,979.74			4,863.65
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,411.19	603.21	330.00		4,243.44			7,587.84
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,569.36	28,907.60	256.00		8,842.68			39,575.64
8830-1812	DIST- DAMAGE & FAILURE BLANKET	160.92	39.98			275.91			476.81
8830-1812	DIST- DAMAGE & FAILURE BLANKET	366.24	246.78			676.82			1,289.84
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,970.40	313.86		220.00	3,429.51			5,933.77
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,963.36	952.03			5,260.13	(1,805.65)		7,369.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,788.23	524.92		640.00	3,586.96		-	6,540.11
8830-1812	DIST- DAMAGE & FAILURE BLANKET	332.86	150.00	256.00		600.03			1,338.89
8830-1812	DIST- DAMAGE & FAILURE BLANKET	254.79	48.39			433.68			736.86
8830-1812	DIST- DAMAGE & FAILURE BLANKET	160.92	147.44			298.82			607.18
8830-1812	DIST- DAMAGE & FAILURE BLANKET		87.85						87.85
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,807.58	573.11			6,927.86		-	9,308.55
8830-1812	DIST- DAMAGE & FAILURE BLANKET	575.46	59.12	380.00		1,912.26		-	2,926.84
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,772.48	698.79	604.00		9,417.85		-	13,493.12
8830-1812	DIST- DAMAGE & FAILURE BLANKET	231.60	38.12			519.46		-	789.18
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26				288.80			389.06
8830-1812	DIST- DAMAGE & FAILURE BLANKET	401.04	63.48			1,315.35			1,779.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	808.32	2.84		531.00	3,064.57		-	4,406.73
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,669.07	318.14	405.00		5,850.88		-	8,243.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET	175.79	75.94			825.55		-	1,077.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,535.60	285.95	5.00		12,083.39		-	15,909.94
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,098.85	113.25	256.00		3,766.10		-	5,234.20
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,510.59	38.32			5,126.07		-	6,674.98
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,003.73	412.69	330.00		3,578.18			5,324.60
8830-1812	DIST- DAMAGE & FAILURE BLANKET	708.91	301.29			2,529.20		-	3,539.40
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,855.51	411.82	380.00		5,315.38		-	7,962.71
8830-1812	DIST- DAMAGE & FAILURE BLANKET	851.31	42.40			2,897.93			3,791.64
8830-1812	DIST- DAMAGE & FAILURE BLANKET	767.28	782.67	1,935.00		2,936.59			6,421.54
8830-1812	DIST- DAMAGE & FAILURE BLANKET	764.66	1,822.04	3,380.85		3,228.22			9,195.77
8830-1812	DIST- DAMAGE & FAILURE BLANKET	200.52	78.65			712.54			991.71
8830-1812	DIST- DAMAGE & FAILURE BLANKET	538.38	388.82			1,990.59			2,917.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	307.80	134.63			893.65			1,336.08
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,759.55	51.20	329.71		9,429.63			12,570.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET	268.20	110.32			826.92		-	1,205.44
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26	108.54			386.45			595.25
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,788.45	474.00	832.00		6,108.73	(8,033.71)		1,169.47
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,244.92				2,404.39			3,649.31
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,097.38	216.18		237.50	3,640.10		-	5,191.16
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,009.63	16.62			2,995.75		-	4,022.00
8830-1812	DIST- DAMAGE & FAILURE BLANKET	283.34	121.45			833.79		-	1,238.58
8830-1812	DIST- DAMAGE & FAILURE BLANKET	953.85	271.49	25.00	380.00	3,344.69		-	4,975.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,706.30	122.07			3,968.33			5,796.70
8830-1812	DIST- DAMAGE & FAILURE BLANKET	882.09	20.22			8.82		-	911.13
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,256.76	80.30		380.00	35.02		-	1,752.08
8830-1812	DIST- DAMAGE & FAILURE BLANKET	701.82	109.66			47.83		-	859.31
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,588.44	353.43	7,384.00		154.16		-	10,480.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,758.60	409.20			178.48		-	2,346.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26	90.66					-	190.92
8830-1812	DIST- DAMAGE & FAILURE BLANKET	252.00	54.16			23.63		-	329.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,519.65	118.86	384.00		51.85		-	2,074.36
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,026.05	110.28	32.00	440.00	142.91		-	3,751.24
8830-1812	DIST- DAMAGE & FAILURE BLANKET	254.16	94.64			41.27		-	390.07
8830-1812	DIST- DAMAGE & FAILURE BLANKET	160.92	89.79			39.17		-	289.88
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,484.96	28,962.98		357.50	7,892.34		-	39,697.78
8830-1812	DIST- DAMAGE & FAILURE BLANKET		339.84	1,522.20					1,862.04
8830-1812	DIST- DAMAGE & FAILURE BLANKET	647.39	487.05	85.47				-	1,219.91
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,424.90	731.51					-	2,156.41
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,944.37	542.16	385.00		396.83		-	4,268.36
8830-1812	DIST- DAMAGE & FAILURE BLANKET	563.21							563.21
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,137.61	111.00	380.00		123.42			1,752.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	758.58	262.70			92.36			1,113.64
8830-1812	DIST- DAMAGE & FAILURE BLANKET		177.47						177.47
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,843.21	1.20			9,723.64		-	13,568.05
8830-1812	DIST- DAMAGE & FAILURE BLANKET		5.99						5.99
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,349.87	87.15		593.75	227.56			2,258.33
8830-1812	DIST- DAMAGE & FAILURE BLANKET	5,090.91							5,090.91
8830-1812	DIST- DAMAGE & FAILURE BLANKET	335.69	68.70			29.40			433.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,298.08	821.61						2,119.69
8830-1812	DIST- DAMAGE & FAILURE BLANKET	95.91	90.33			23.77			210.01
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,166.89	357.80	4,190.45	3,362.25	5,008.40		150.00	16,235.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26	90.33			23.77			214.36
8830-1812	DIST- DAMAGE & FAILURE BLANKET	191.82	187.32			49.29			428.43
8830-1812	DIST- DAMAGE & FAILURE BLANKET	797.79	110.58						908.37
8830-1812	DIST- DAMAGE & FAILURE BLANKET	107.28	99.32			186.88		-	393.48
8830-1812	DIST- DAMAGE & FAILURE BLANKET	200.52	103.47			373.60		-	677.59
8830-1812	DIST- DAMAGE & FAILURE BLANKET	848.74	91.60			1,517.63		-	2,457.97
8830-1812	DIST- DAMAGE & FAILURE BLANKET	671.37	160.50	380.00		1,336.06		-	2,547.93
8830-1812	DIST- DAMAGE & FAILURE BLANKET	50.13	45.96			99.41		-	195.50
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,736.71	331.62	380.00		3,280.78		-	5,729.11
8830-1812	DIST- DAMAGE & FAILURE BLANKET			(1,200.00)		0.00		1,200.00	-
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,400.87	317.88			2,566.86		-	4,285.61
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,677.68	47.61			2,934.90			4,660.19
8830-1812	DIST- DAMAGE & FAILURE BLANKET	389.34	84.33			711.80			1,185.47
8830-1812	DIST- DAMAGE & FAILURE BLANKET	215.28				375.00			590.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	526.34	302.38	6,049.95		3,250.43		4,750.00	14,879.10
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,002.60	89.68		2,893.05	2,724.45			6,709.78
8830-1812	DIST- DAMAGE & FAILURE BLANKET	814.62				1,419.00			2,233.62

8830-1812	DIST- DAMAGE & FAILURE BLANKET	874.73	181.00	51.33		1,603.27	100.26	2,810.59
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,439.69		1,884.25		3,119.81		6,443.75
8830-1812	DIST- DAMAGE & FAILURE BLANKET	710.12	104.25			1,278.56		2,092.93
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,311.57		824.00		2,572.99		4,708.56
8830-1812	DIST- DAMAGE & FAILURE BLANKET	810.98	440.62	4,657.34		3,298.11		9,207.05
8830-1812	DIST- DAMAGE & FAILURE BLANKET	340.61	112.93			632.60		1,086.14
8830-1812	DIST- DAMAGE & FAILURE BLANKET	604.89	95.06			1,369.50	-	2,069.45
8830-1812	DIST- DAMAGE & FAILURE BLANKET	361.44	73.00			629.59		1,064.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,223.54		760.00		5,063.34	-	8,046.88
8830-1812	DIST- DAMAGE & FAILURE BLANKET	50.13	339.84	3,885.17		1,106.71		5,381.85
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,679.82	637.18			6,856.23	-	11,173.23
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,599.92	760.00	6,500.98	8,316.24	8,786.88	-	25,964.02
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,813.47		3,554.87		9,971.22	-	16,339.56
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,608.10	550.38	405.00		5,356.97	-	7,920.45
8830-1812	DIST- DAMAGE & FAILURE BLANKET	452.52	175.06	780.00		1,671.20	-	3,078.78
8830-1812	DIST- DAMAGE & FAILURE BLANKET		90.33			35.99		126.32
8830-1812	DIST- DAMAGE & FAILURE BLANKET	401.04	250.12	380.00		1,503.34		2,534.50
8830-1812	DIST- DAMAGE & FAILURE BLANKET		182.49			89.95		272.44
8830-1812	DIST- DAMAGE & FAILURE BLANKET	107.28	118.02			380.20	-	605.50
8830-1812	DIST- DAMAGE & FAILURE BLANKET		188.19			92.76		280.95
8830-1812	DIST- DAMAGE & FAILURE BLANKET	102.99	184.19			411.06	-	698.24
8830-1812	DIST- DAMAGE & FAILURE BLANKET	524.58				1,631.24	-	2,155.82
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,182.82		1,004.00		3,958.05		6,144.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	466.40				1,450.32		1,916.72
8830-1812	DIST- DAMAGE & FAILURE BLANKET	690.52	522.31	403.75		2,545.99		4,162.57
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,946.89				9,163.68		12,110.57
8830-1812	DIST- DAMAGE & FAILURE BLANKET	387.99				1,206.50		1,594.49
8830-1812	DIST- DAMAGE & FAILURE BLANKET	672.00	61.86			2,122.35		2,856.21
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,269.87	920.50			3,948.80		6,139.17
8830-1812	DIST- DAMAGE & FAILURE BLANKET	160.92				500.40		661.32
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,108.02	118.69	240.00		3,529.49		4,996.20
8830-1812	DIST- DAMAGE & FAILURE BLANKET			330.00		54.13		384.13
8830-1812	DIST- DAMAGE & FAILURE BLANKET	714.22				2,220.95		2,935.17
8830-1812	DIST- DAMAGE & FAILURE BLANKET	206.71	90.33			666.56		963.60
8830-1812	DIST- DAMAGE & FAILURE BLANKET	408.71	165.16	380.00		1,483.22		2,437.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET	971.17				3,019.96		3,991.13
8830-1812	DIST- DAMAGE & FAILURE BLANKET	973.75	267.72			3,160.02		4,401.49
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,219.50	158.30			3,870.19		5,247.99
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,075.96	898.46			3,788.70		5,763.12
8830-1812	DIST- DAMAGE & FAILURE BLANKET	578.88	5,608.34	(112.00)		3,462.48	384.00	9,921.70
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,862.51	703.00		445.81	3,140.13	-	6,151.45
8830-1812	DIST- DAMAGE & FAILURE BLANKET	702.24	349.50	3,092.75	4,846.60	4,616.31	1,100.00	14,707.40
8830-1812	DIST- DAMAGE & FAILURE BLANKET	102.99		712.36		476.46		1,291.81
8830-1812	DIST- DAMAGE & FAILURE BLANKET		52.60			13.84		66.44
8830-1812	DIST- DAMAGE & FAILURE BLANKET			3,730.50		817.96		4,548.46
8830-1812	DIST- DAMAGE & FAILURE BLANKET	929.03	90.33			1,380.77	-	2,400.13
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,168.48				1,706.75	-	2,875.23
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,372.44	865.00	1,514.15	5,275.58	6,267.11		17,294.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,737.39	593.28			2,697.36		5,028.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,040.20	57.56			1,534.86		2,632.62
8830-1812	DIST- DAMAGE & FAILURE BLANKET	421.24	168.92			684.72		1,274.88
8830-1812	DIST- DAMAGE & FAILURE BLANKET	4,199.71	879.35	21,125.44		10,025.51	-	36,230.01
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,017.62	435.51	15.00	380.00	3,130.38		5,978.51
8830-1812	DIST- DAMAGE & FAILURE BLANKET	200.52	12.56	380.00		412.01	-	1,005.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET		93.01			25.02		118.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	767.87	401.47			1,334.16	-	2,503.50
8830-1812	DIST- DAMAGE & FAILURE BLANKET	402.29				587.61		989.90
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26	116.15			177.69		394.10
8830-1812	DIST- DAMAGE & FAILURE BLANKET			821.00		180.01		1,001.01
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,772.17	145.79			4,087.53		7,005.49
8830-1812	DIST- DAMAGE & FAILURE BLANKET	405.26	63.77			956.84	-	1,425.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	150.39	135.41			384.47	-	670.27
8830-1812	DIST- DAMAGE & FAILURE BLANKET	67.05	365.58	(330.00)		212.00	330.00	644.63
8830-1812	DIST- DAMAGE & FAILURE BLANKET	100.26	136.45			268.47		505.18
8830-1812	DIST- DAMAGE & FAILURE BLANKET	977.77	56.53			2,164.21	-	3,198.51
8830-1812	DIST- DAMAGE & FAILURE BLANKET	554.69	27.30	380.00		1,377.20		2,339.19
8830-1812	DIST- DAMAGE & FAILURE BLANKET	225.59	158.74			565.06		949.39
8830-1812	DIST- DAMAGE & FAILURE BLANKET	732.79	9.10			1,702.22		2,444.11
8830-1812	DIST- DAMAGE & FAILURE BLANKET	107.28	91.15			272.83		471.26
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,076.85	76.41			2,518.03		3,671.29
8830-1812	DIST- DAMAGE & FAILURE BLANKET	4,355.74	958.11	25.00		10,395.08	-	15,733.93
8830-1812	DIST- DAMAGE & FAILURE BLANKET	339.87	117.57	380.00		1,001.31		1,838.75
8830-1812	DIST- DAMAGE & FAILURE BLANKET	834.33	73.00	(220.00)		1,926.90	220.00	2,834.23
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,814.19	1,115.97	390.00		3,838.14	-	7,158.30
8830-1812	DIST- DAMAGE & FAILURE BLANKET	3,140.24	(50.19)	(1,024.00)		7,127.52	1,024.00	10,217.57
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,405.84	87.37	385.00		2,202.55		5,080.76
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,422.07				3,298.72		4,720.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	134.10	105.09			338.71		577.90
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,025.40	135.82			2,436.69		3,597.91
8830-1812	DIST- DAMAGE & FAILURE BLANKET	983.13				1,698.25	-	2,681.38
8830-1812	DIST- DAMAGE & FAILURE BLANKET	751.96	165.38			1,342.45	-	2,259.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,704.96	361.67	25.00		3,051.00	-	5,142.63
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,129.43	780.31			3,883.68	-	6,793.42
8830-1812	DIST- DAMAGE & FAILURE BLANKET	784.73	92.60			1,355.54	-	2,232.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	951.92	84.58			1,680.55	-	2,717.05
8830-1812	DIST- DAMAGE & FAILURE BLANKET	802.08	85.25	3,819.46		1,422.00		6,128.79
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,515.19			380.00	2,779.96		4,675.15
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,507.27	608.29			2,748.08		4,863.64
8830-1812	DIST- DAMAGE & FAILURE BLANKET	702.24	107.58			1,213.05		2,022.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	200.52	331.00	380.00		509.00		1,420.52
8830-1812	DIST- DAMAGE & FAILURE BLANKET	398.77	198.43			688.83		1,286.03
8830-1812	DIST- DAMAGE & FAILURE BLANKET	922.06	95.55	403.75		1,806.45		3,227.81
8830-1812	DIST- DAMAGE & FAILURE BLANKET	238.12	70.42			411.33		719.87
8830-1812	DIST- DAMAGE & FAILURE BLANKET	543.79	85.54			975.95		1,605.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	561.96				502.68		1,064.64
8830-1812	DIST- DAMAGE & FAILURE BLANKET	67.05	54.75			139.26		261.06
8830-1812	DIST- DAMAGE & FAILURE BLANKET	611.82	161.36			1,125.91		1,899.09
8830-1812	DIST- DAMAGE & FAILURE BLANKET	739.43	19.02	380.00		1,342.25		2,480.70
8830-1812	DIST- DAMAGE & FAILURE BLANKET	996.18	505.76	405.00		1,731.50		3,638.44
8830-1812	DIST- DAMAGE & FAILURE BLANKET	605.63				1,046.17		1,651.80
8830-1812	DIST- DAMAGE & FAILURE BLANKET	205.65	150.33			419.57		775.55
8830-1812	DIST- DAMAGE & FAILURE BLANKET	239.77	149.98	380.00		414.18		1,183.93
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,870.98	63.48			3,231.94		5,166.40
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,441.15	128.47			2,544.42		4,114.04
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,790.07	362.77		5.00			2,157.84

8830-1812	DIST- DAMAGE & FAILURE BLANKET	-		403.75		3,249.56				3,653.31
8830-1812	DIST- DAMAGE & FAILURE BLANKET	325.33								325.33
8830-1812	DIST- DAMAGE & FAILURE BLANKET		88.86			561.97				650.83
8830-1812	DIST- DAMAGE & FAILURE BLANKET	536.52								536.52
8830-1812	DIST- DAMAGE & FAILURE BLANKET		274.80		380.00	926.78				1,581.58
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,127.92				1,948.37				3,076.29
8830-1812	DIST- DAMAGE & FAILURE BLANKET	(100.26)	73.00						100.26	73.00
8830-1812	DIST- DAMAGE & FAILURE BLANKET	(0.01)							3,417.77	3,417.76
8830-1812	DIST- DAMAGE & FAILURE BLANKET		107.62	5.00		48.19				160.81
8830-1812	DIST- DAMAGE & FAILURE BLANKET		154.91			66.57				221.48
8830-1812	DIST- DAMAGE & FAILURE BLANKET	636.89	356.39							993.28
8830-1812	DIST- DAMAGE & FAILURE BLANKET	131.34	41.91							173.25
8830-1812	DIST- DAMAGE & FAILURE BLANKET	644.56	134.39							778.95
8830-1812	DIST- DAMAGE & FAILURE BLANKET	107.28	102.25							209.53
8830-1812	DIST- DAMAGE & FAILURE BLANKET	50.13	75.31							125.44
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,542.76	518.72	5,351.72						8,413.20
8830-1812	DIST- DAMAGE & FAILURE BLANKET	170.05								170.05
8830-1812	DIST- DAMAGE & FAILURE BLANKET	451.17	107.54							558.71
8830-1812	DIST- DAMAGE & FAILURE BLANKET	2,186.64	1,226.82	522.50						3,935.96
8830-1812	DIST- DAMAGE & FAILURE BLANKET	568.95								568.95
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,318.71	119.60							1,438.31
8830-1812	DIST- DAMAGE & FAILURE BLANKET	918.88								918.88
8830-1812	DIST- DAMAGE & FAILURE BLANKET	1,139.66								1,139.66
8830-1812	DIST- DAMAGE & FAILURE BLANKET	434.91								434.91
8830-1812	DIST- DAMAGE & FAILURE BLANKET	503.53								503.53
8830-1812	DIST- DAMAGE & FAILURE BLANKET			2,627.20						2,627.20
8830-1813	DIST- ASSET REPLACEMENT BLANKET	2,812.15	2,390.85	1,153.89		9,822.55			-	16,179.44
8830-1813	DIST- ASSET REPLACEMENT BLANKET	4,882.41	2,158.22	1,781.50		15,587.38			-	24,409.51
8830-1813	DIST- ASSET REPLACEMENT BLANKET	3,459.39				9,105.69				12,565.08
8830-1813	DIST- ASSET REPLACEMENT BLANKET	401.04				1,155.21				1,556.25
8830-1813	DIST- ASSET REPLACEMENT BLANKET	1,366.68	145.56	165.00		2,704.06			-	4,381.30
8830-1813	DIST- ASSET REPLACEMENT BLANKET		2,540.63	55,216.82		15,709.03				73,466.48
8830-1813	DIST- ASSET REPLACEMENT BLANKET	250.65	340.10	596.00		911.65			-	2,098.40
8830-1813	DIST- ASSET REPLACEMENT BLANKET	451.17	2,459.68	21,671.51		4,093.38	(2,459.68)		-	26,216.06
8830-1813	DIST- ASSET REPLACEMENT BLANKET			21.80		1.43			-	23.23
8830-1813	DIST- ASSET REPLACEMENT BLANKET	1,618.68	255.00			349.29			-	2,222.97
8830-1813	DIST- ASSET REPLACEMENT BLANKET	58.44								58.44
8830-1813	DIST- ASSET REPLACEMENT BLANKET	253.24				451.87				705.11
8830-1813	DIST- ASSET REPLACEMENT BLANKET	442.07		26.16		1,381.83			-	1,850.06
8830-1813	DIST- ASSET REPLACEMENT BLANKET	2,304.89		3,012.70		5,987.09				11,304.68
8830-1813	DIST- ASSET REPLACEMENT BLANKET	651.69	60.36	6,878.15		2,988.71			600.00	11,178.91
8830-1813	DIST- ASSET REPLACEMENT BLANKET	265.63	165.21			528.54				959.38
8830-1813	DIST- ASSET REPLACEMENT BLANKET	1,924.56	492.72	(330.00)		4,593.94			330.00	7,011.22
8830-1813	DIST- ASSET REPLACEMENT BLANKET	1,215.39	56.17			1,790.38			-	3,061.94
8830-1813	DIST- ASSET REPLACEMENT BLANKET	940.54	83.64						383.64	1,407.82
8830-1813	DIST- ASSET REPLACEMENT BLANKET	0.00				1,660.49				1,660.49
8830-1813	DIST- ASSET REPLACEMENT BLANKET			-		0.00				0.00
8830-1813	DIST- ASSET REPLACEMENT BLANKET			427.06		147.22	(406.30)			167.98
8830-1813	DIST- ASSET REPLACEMENT BLANKET	7,735.79				711.64				8,447.43
8830-1813	DIST- ASSET REPLACEMENT BLANKET	411.98		4,383.72		1,223.34				6,019.04
8830-1813	DIST- ASSET REPLACEMENT BLANKET	884.11				381.81			221.04	1,486.96
8830-1813	DIST- ASSET REPLACEMENT BLANKET	487.00								487.00
8830-1813	DIST- ASSET REPLACEMENT BLANKET	233.76								233.76
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				-	0.00	-			0.00
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	-			-	(0.00)	-		-	(0.00)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	1,691.80		43.33	485.19	2,449.97	(1,270.00)		361.10	3,761.39
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	5,642.47		1,802.33	1,018.57	8,724.46	(37,304.05)		-	(20,116.22)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	1,068.06	1,200.49	201.42	1,771.25	763.96	(15,591.86)	9.83		(10,576.85)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				-	(0.00)	-			(0.00)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	210.01	5.36	98.92	2,888.42	918.53	(1,222.76)			2,898.48
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	-			-	(0.00)	-	-	-	(0.00)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	595.14		370.30	376.00	1,072.57	(359.20)	25.87	-	2,080.68
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			270.03	512.88	204.58	(312.10)			675.39
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			440.31	376.00	212.81	(453.40)	7.32		583.04
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	75.19	13.89	1,180.45	335.74	525.20	(473.90)	0.66		1,657.23
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	100.26		2,224.69	670.11	601.17	(1,039.68)	8.36	-	2,564.91
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	22.57	57.14	1,226.30	229.48	557.70	(2,520.84)		-	(427.65)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			3,128.78	211.18	344.65	(1,018.60)	13.07		2,679.08
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			3,686.70	970.14	130.84	(992.57)			3,795.11
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	357.80	73.44	3,231.44	135.17	1,574.95	(2,431.35)	2.96		2,944.41
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				158.41	25.98				184.39
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET					25.98				25.98
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET	997.06		925.72	1,068.88	145.77	(1,253.13)	0.16		1,884.46
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			508.92	795.14	145.77	(1,201.81)	1.39		249.41
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			212.67	491.37	46.63	(2,390.93)			(1,640.26)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET			141.42	365.17	31.01	(312.10)			225.50
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				120.17		(736.00)			(615.83)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				1,030.17		(2,525.80)			(1,495.63)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				468.92		(924.40)			(455.48)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET				332.51		(359.20)			(26.69)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET						(9,072.70)			(9,072.70)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET						(8,837.20)			(8,837.20)
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET						(312.10)			(312.10)
8830-1815	Misc. Capital Equipment			31,695.50		6,164.34				37,859.84
8830-1815	Misc. Capital Equipment			68,627.50		15,047.50				83,675.00
8830-1815	Misc. Capital Equipment			9,475.00						9,475.00
8830-1818	Rt 12 Road Widening, Walpole/Charlestown	17,397.75	336,803.07	587,661.23	27,721.26	270,441.59		3,551.50	100,000.00	1,343,576.40
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	996.59	129.56			1,898.03			-	3,024.18
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	813.55	35.65			1,735.01				2,584.21
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	785.74	6.58	237.50		1,752.12				2,781.94
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	370.12				642.18		4.06	-	1,016.36
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	550.58	229.01	(330.00)		1,373.07			330.00	2,152.66
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	491.31	123.55			1,243.48				1,858.34
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	401.04	181.51	360.00		1,132.08				2,074.63
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	691.83	181.96	360.00		1,654.06			-	2,887.85
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	1,007.93	229.16			2,283.39			-	3,520.48
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	180.54				263.71			-	444.25
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	545.58	289.83	(384.00)		1,287.21			384.00	2,122.62
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	545.44				796.70				1,342.14
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	175.32				302.85				478.17
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	116.88								116.88
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	116.88								116.88
8830-1819	IE-NN DIST TRANSFORMER UPGRADES	77.92								77.92
8830-1820	Security Conversion GSE			35,063.24		12,269.97				47,333.21
8830-1820	Security Conversion GSE	283.98		6,728.80		490.55				7,503.33

8830-1821	DISTR- RELIABILITY BLANKET	884.16		11.99	1,289.77			442.07	2,627.99
8830-1821	DISTR- RELIABILITY BLANKET			4,860.00	1,580.37				6,440.37
8830-1821	DISTR- RELIABILITY BLANKET	3,589.89	4,091.28	800.00	9,775.18				18,256.35
8830-1821	DISTR- RELIABILITY BLANKET	350.76			610.99				961.75
8830-1821	DISTR- RELIABILITY BLANKET	663.08						221.04	884.12
8830-1823	Distributed Generation Blanket	-			0.00				0.00
8830-1823	Distributed Generation Blanket	-			0.00	-		-	0.00
8830-1823	Distributed Generation Blanket	-			(0.00)	-			(0.00)
8830-1823	Distributed Generation Blanket	-			(0.00)	-			(0.00)
8830-1823	Distributed Generation Blanket	-			(0.00)	-			(0.00)
8830-1823	Distributed Generation Blanket	1,124.70	8.98	427.50	3,492.66	(3,633.06)		-	1,420.78
8830-1823	Distributed Generation Blanket					-			-
8830-1823	Distributed Generation Blanket			-	0.00	-			0.00
8830-1823	Distributed Generation Blanket	-			0.00	-			0.00
8830-1823	Distributed Generation Blanket	-			0.00	-			0.00
8830-1823	Distributed Generation Blanket	0.00			(0.00)	-		-	(0.00)
8830-1823	Distributed Generation Blanket	-			0.00	-			0.00
8830-1823	Distributed Generation Blanket					-			-
8830-1823	Distributed Generation Blanket	180.55			418.82	(500.00)			99.37
8830-1823	Distributed Generation Blanket					-			-
8830-1823	Distributed Generation Blanket	4,422.77	2,137.20	836.61	7,249.13	(18,533.77)		-	(3,888.06)
8830-1823	Distributed Generation Blanket					(250.00)			(250.00)
8830-1823	Distributed Generation Blanket	482.75			833.90	(500.00)			816.65
8830-1823	Distributed Generation Blanket					(250.00)			(250.00)
8830-1823	Distributed Generation Blanket					(250.00)			(250.00)
8830-1823	Distributed Generation Blanket					(500.00)			(500.00)
8830-1823	Distributed Generation Blanket					(250.00)			(250.00)
8830-1823	Distributed Generation Blanket					(250.00)			(250.00)
8830-1824	LED Street Light Conversion	16,855.25	50,844.29	1,863.91	71,218.70	(11,118.20)	1,616.92	512.00	131,792.87
8830-1825	IT SYSTEMS & EQUIPMENT BLANKET 2018	77.61			107.58			-	185.19
8830-1825	IT SYSTEMS & EQUIPMENT BLANKET 2018			18,616.50			345.63		18,962.13
8830-1825	IT SYSTEMS & EQUIPMENT BLANKET 2018			10,962.38	1,797.91				12,760.29
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			135,941.08					135,941.08
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			66,658.79	25,207.39				91,866.18
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			284,052.60	103,275.10				387,327.70
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			7,090.00	3,034.15				10,124.15
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			61,800.00	26,447.10				88,247.10
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			64,974.23					64,974.23
8830-1826	TRANSPORTATION FLEET & EQUIPMENT			4,897.90					4,897.90
8830-1827	IT SYSTEMS CORPORATE ALLOCATIONS			35,033.00	13,252.21		960.39	20,000.00	69,245.60
8830-1827	IT SYSTEMS CORPORATE ALLOCATIONS			10,416.26					10,416.26
8830-1828	Misc Capital Imprvmnts GSE Facilities Salem	4,548.83		8,347.09	13,131.50			-	26,027.42
8830-1828	Misc Capital Imprvmnts GSE Facilities Salem			7,872.00					7,872.00
8830-1828	Misc Capital Imprvmnts GSE Facilities Salem	737.27		11,047.65	1,094.80				12,879.72
8830-1828	Misc Capital Imprvmnts GSE Facilities Salem	4,566.74		1,074.56	7,888.60			542.08	14,071.98
8830-1829	Misc Capital Imprvmnts GSE Facilities Lebanon	1,006.72		13,127.14	1,683.59			-	15,817.45
8830-1829	Misc Capital Imprvmnts GSE Facilities Lebanon	678.73		10,170.43	1,007.87				11,857.03
8830-1830	Misc Capital Imprvmnts GSE Facilities Londonderry			12,253.34					12,253.34
8830-1830	Misc Capital Imprvmnts GSE Facilities Londonderry			1,391.10					1,391.10
8830-1830	Misc Capital Imprvmnts GSE Facilities Londonderry			34,575.26	9,646.21				44,221.47
8830-1830	Misc Capital Imprvmnts GSE Facilities Londond	159.36		2,387.95	236.64				2,783.95
8830-1831	Misc Capital Imprvmnts GSE Facilities Charlestc	1,915.13		14,485.09	10,984.20			-	27,384.42
8830-1832	Replace 6L2 direct buried cables No. Main St. H	29,536.22	114,587.62	820,841.52	327,286.46		3,341.48	0.00	1,295,593.30
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,220.75	1,391.55	845.00	2,575.07			-	6,032.37
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	2,968.44	288.04	380.00	2,003.58	7,193.51		-	12,833.57
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,834.12	101.77		632.35	3,299.03		-	5,867.27
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	(0.00)			-	0.00			(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	(0.00)		-		(0.00)			(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	3,035.34	640.64	1,035.00	2,217.92	7,009.31		-	13,938.21
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	97.62	16.02			182.16			295.80
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	447.32	106.08			939.79		-	1,493.19
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	390.64				603.26	59.80	-	1,053.70
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				384.31	134.48			518.79
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-				(0.00)		-	(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	479.55		486.82	990.00	2,868.37			4,824.74
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	137.34	18.50	-	565.66	602.68		-	1,324.18
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	870.19	112.11			1,508.93		-	2,491.23
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,032.44		85.00		2,024.65		-	3,142.09
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	0.00	-		-	(0.00)		-	(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	(0.00)	-			(0.00)			(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	195.32				333.32		-	528.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	292.86	118.10			536.94		-	947.90
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	578.96	9.12			1,125.45		-	1,713.53
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	100.26		180.00		210.01			490.27
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	225.56	36.47	180.00		442.81			884.84
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-	-	-	270.00	-		-	270.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET			180.00		35.37			215.37
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	95.91		85.00	3,464.88	1,028.77		-	4,674.56
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	704.55	521.27	312.03	360.00	4,134.49		-	6,032.34
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	345.71	105.47		1,470.70	1,589.82		-	3,511.70
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	(0.00)	(0.00)		-	0.00			0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	53.64				78.35			131.99
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,049.23				2,837.13		-	3,886.36
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,002.55	29.67	-	1,285.56	2,202.22		-	4,520.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	207.54	23.96		180.00	450.14		-	861.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-				0.00		-	0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	295.58				874.40			1,169.98
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	191.82		1,048.92	1,785.65	1,167.45		-	4,193.84
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	383.64	41.70		1,072.10	1,060.04		-	2,557.48
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	250.64			514.59	794.27		0.00	1,559.50
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	195.32				562.63			757.95
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				360.00	70.74			430.74
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	383.64		465.00	2,514.67	1,431.66		-	4,794.97
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,092.15	84.17		1,053.85	3,337.83		-	5,568.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	3,532.60	1,357.38	512.50		9,106.74		-	14,509.22
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	160.93	86.19		405.00	709.49		-	1,361.61
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-	(0.00)	-	-	(0.00)		-	(0.00)
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	125.32				423.88			549.20
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,043.09			518.89	3,014.52		-	4,576.50
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET			1,178.92	1,399.99	394.42			2,973.33
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	670.65	129.74	418.00	450.00	2,379.89			4,048.28
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	592.62			612.61	1,589.05		-	2,794.28
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	365.65	104.08		516.84	858.62		-	1,845.19
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	252.00	540.80	380.00	709.73	1,026.25			2,908.78
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				270.00	87.70			357.70

8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,279.72	67.96	465.00		3,557.41	(4,017.34)	-	1,352.75
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	383.64	-		360.00	677.30		-	1,420.94
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-	-	-	-	0.00		-	0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	937.20	28.61			2,574.22		-	3,540.03
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				3,487.98	612.55			4,100.53
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	293.59	109.66		419.13	1,004.21			1,826.59
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	561.20	51.90		497.05	1,172.18		-	2,282.33
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET			1,221.42	918.02	579.19			2,718.63
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	572.66	83.30	760.00	829.97	1,903.48			4,149.41
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	0.00				0.00			0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	438.36				835.07			1,273.43
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	150.39	33.54			228.69			412.62
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	389.34	41.44		641.43	923.08		-	1,995.29
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				3,567.28	748.04			4,315.32
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	526.83	77.96		458.35	1,286.68		-	2,349.82
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	375.98				549.17			925.15
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	757.04				1,713.12			2,470.16
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,032.35				2,358.31			3,390.66
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				225.00	73.07			298.07
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,304.47	163.24	380.00		2,264.93		-	4,112.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	2,449.41		2,820.50		1,773.86		830.46	7,874.23
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	973.27		6.54		302.31		-	1,282.12
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	77.92				190.94			268.86
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	400.80				915.89		-	1,316.69
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,151.25	412.07			2,843.33			4,406.65
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	4,242.90	2,137.33	581.50		8,900.26		-	15,861.99
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	100.26				311.77			412.03
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	249.42	17.16			643.20		-	909.78
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	194.80				327.23		116.88	638.91
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	441.20	136.92	260.00		997.97		-	1,836.09
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	53.64				93.43		-	147.07
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,027.47	282.14	(330.00)		2,255.54		330.00	3,565.15
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,643.52	653.36	1,040.10		3,571.10		-	6,908.08
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	155.84				378.02		-	533.86
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	150.39	87.06		223.12	279.17			739.74
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	97.40				169.67			267.07
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	243.50				424.16			667.66
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	214.28				373.25			587.53
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	261.04				509.77		-	770.81
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	322.34				949.07		-	1,271.41
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				661.51	108.49		-	770.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	720.76				1,670.83		-	2,391.59
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	368.52	96.70			1,193.62		-	1,658.84
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	384.64	78.33	380.00		514.89		-	1,357.86
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	519.12			75.00	1,626.56			2,220.68
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	623.36				1,938.40		-	2,561.76
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	698.30	127.54			2,234.31		-	3,060.15
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	221.04				371.05		-	592.09
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	175.65				546.20		-	721.85
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	328.40				527.87		-	856.27
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	395.46				723.52		-	1,118.98
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	194.56				605.00		-	799.56
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	77.92				242.30		-	320.22
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET		747.38			201.16			948.54
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,967.00	960.62	465.50		5,464.52		-	8,857.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-				0.00		-	0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-						-	-
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	202.31				629.11			831.42
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,102.20				3,269.11			4,371.31
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	(0.00)	351.73	85.47		169.26		1,038.24	1,644.70
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET		62.05			16.33			78.38
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	205.99				640.54			846.53
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	2,240.59	32.34			5,056.20		-	7,329.13
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	519.12	419.83	80.45		1,832.57			2,851.97
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,190.51	16.73	380.00		3,214.20		-	4,801.44
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET		-			-			-
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,309.20	688.84			2,097.62			4,095.66
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	102.99				320.26			423.25
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	102.99				320.26			423.25
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	292.20				458.93			751.13
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	974.00				1,751.96		-	2,725.96
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	200.52	21.44			470.91		-	692.87
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	136.36				295.54			431.90
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	457.78	35.75	380.00		735.59		200.52	1,809.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	80.46	58.47			133.26			272.19
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	292.20				426.81			719.01
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	467.52				984.08			1,451.60
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET			1,263.99		277.15			1,541.14
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	620.38	93.64			1,024.25			1,738.27
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	617.96	322.39	8.18		1,219.32		1,168.32	3,336.17
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	38.96				56.91			95.87
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	194.80		1,023.64		224.45			1,442.89
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,345.00				1,864.39		519.12	3,728.51
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	617.96				655.72		-	1,273.68
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	767.28		1,518.92		1,658.45			3,944.65
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	601.20				1,038.51		-	1,639.71
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	194.80				351.46			546.26
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	812.20	71.68			632.62			1,516.50
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	967.56	63.15	760.00		2,507.74		-	4,298.45
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	211.05				489.57			700.62
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	0.00				(0.00)			0.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	38.96				90.37			129.33
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	97.40				202.86			300.26
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	261.18				605.85			867.03
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	282.46				534.06			816.52
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	389.60				519.17		-	908.77
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	58.44				135.56			194.00
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	360.47		1,708.35		622.68		-	2,691.50
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	191.82	89.26			354.82		-	635.90
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	208.83				395.35		-	604.18
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	205.99		341.67		502.04		-	1,049.70
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	77.92				180.74			258.66
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	58.44				112.49		-	170.93
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	258.96		380.00	380.00	481.94		175.46	1,676.36
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	390.72				177.90		-	568.62

8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	313.27				355.82			-	669.09
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	642.25	170.68			1,182.47			-	1,995.40
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	38.96				67.30			-	106.26
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	103.00	73.00			468.95			350.91	995.86
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	389.60				673.00			-	1,062.60
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	53.64								53.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	483.90				173.19				657.09
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,131.00				568.18				1,699.18
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	125.99				217.63				343.62
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	487.00				841.25				1,328.25
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	136.36	51.08	760.00		257.40			300.78	1,505.62
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	102.99				177.90				280.89
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	102.99				177.90			150.39	431.28
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	3,339.46	1,279.35			6,316.08				10,934.89
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	250.50				86.54				337.04
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	406.51	73.00			733.45				1,212.96
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	603.88				67.30			19.48	690.66
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	38.96				67.30			272.72	378.98
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	128.74				222.39				351.13
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	128.74				222.39				351.13
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	875.44				978.51			154.49	2,008.44
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	411.98				355.82			205.99	973.79
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	306.25				355.82				662.07
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	300.78	48.82						102.99	452.59
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	383.64	26.43		1,650.17				200.52	2,260.76
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	-							200.52	200.52
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	300.78	54.75	240.00						595.53
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	409.08								409.08
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	1,102.86		760.00						1,862.86
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	402.71								402.71
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	287.73								287.73
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	107.28								107.28
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	383.64								383.64
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	200.52			800.17					1,000.69
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	38.96								38.96
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	343.72								343.72
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	116.88								116.88
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	205.99								205.99
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET	51.50								51.50
8830-1837	DIST- NEW BUSINESS RESIDENTIAL BLANKET				2,027.78					2,027.78
8830-1837	Replace 6L2 direct buried cables No. Main St. Hanover		(4.74)							(4.74)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	3,173.56			10.00	6,116.89	(27,698.15)		400.80	(17,996.90)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,398.37		380.00		4,156.93			-	6,935.30
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	924.67	241.95	380.00		2,712.49	(1,224.15)		-	3,034.96
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	699.89	114.92		382.50	1,099.25			-	2,296.56
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	584.16	220.04	584.17	630.44	2,507.88			-	4,526.69
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,029.93				3,202.69				4,232.62
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	538.20				1,063.52		11.49	-	1,613.21
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,945.36		465.50		7,167.37			-	10,578.23
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	4,853.82	1,148.45	1,035.50		11,312.38			-	18,350.15
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	(0.01)		85.50	315.00	130.08			448.28	978.85
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,702.07				2,607.98			-	4,310.05
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	0.00				0.00				0.00
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	4,040.67	3,362.73	5,315.34	450.00	23,863.44	(24,249.02)		-	12,783.16
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET			6.54	920.00	1,041.29				1,967.83
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	5,637.68		1,541.72	2,338.76	2,857.09			-	12,375.25
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	303.51		410.50	405.00	1,072.85			-	2,191.86
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	0.00		-		(0.00)			-	0.00
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET			900.00	2,188.83	620.65	(9,728.32)			(6,018.84)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	515.28		-	1,979.05	2,277.47			-	4,771.80
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	411.97				601.74				1,013.71
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	400.80				982.15		41.95	-	1,424.90
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	(6,472.51)	5,306.10	110.21	6,774.69	10,899.57			-	16,618.06
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,846.43	605.69		360.00	2,977.49			-	5,789.61
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET				-	(0.00)				(0.00)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	-	-		-	(0.00)			-	(0.00)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	444.02				1,088.06				1,532.08
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET				4,309.55	842.45		80.40	-	5,232.40
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,893.52	918.47			1,157.21				4,969.20
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	6,026.68				14,689.87	(28,904.86)		-	(8,188.31)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	5,193.95		3,090.00	450.00	10,123.83	(13,460.44)			5,397.34
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	618.93				1,993.14	(3,098.29)			(486.22)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET				467.13	163.47				630.60
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	257.79			310.21	740.26				1,308.26
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	4,787.42	4,489.13	130.88	1,007.50	17,276.72			-	27,691.65
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET			487.50	5,000.86	1,178.53	(13,257.00)		-	(6,590.11)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,934.32	2,250.77	465.00	2,058.57	7,260.29			-	14,968.95
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	150.39	81.08		849.22	767.82				1,848.51
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,292.44	751.20	380.00	1,316.55	7,916.20			-	12,656.39
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,418.25	367.79	85.00	3,142.08	3,488.12			-	8,501.24
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,978.68	402.44	877.50		4,059.25				7,317.87
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,338.91		85.50		3,177.44			-	4,601.85
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,128.94	362.86			2,345.77	(3,393.56)		-	444.01
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	252.00	75.39			469.00				796.39
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	601.20				695.25				1,296.45
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	447.37	11.16			1,117.40	(767.55)			808.38
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET			380.00		123.42				503.42
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	592.56				349.29				941.85
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	160.92			583.03	330.67	(875.18)		-	199.44
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	801.60				1,434.20			-	2,235.80
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	431.42	47.59			948.95	(791.20)		-	636.76
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	68.18				212.01			-	280.19
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,508.42				811.47		6.83	-	3,326.72
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	588.98				1,831.49			-	2,420.47
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,605.20			10.00	3,822.07			400.80	6,838.07
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET		290.58			147.12				437.70
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	353.64	210.11			742.91				1,306.66
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,268.40	585.26	88.77		2,564.17				4,506.60
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,699.61	634.82	380.00		4,932.00	(7,525.54)		-	1,120.89
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	370.12				1,150.93				1,521.05
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	400.80				1,246.34				1,647.14
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	3,280.22		85.50		5,670.81			400.80	9,437.33
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	3,092.86	2,604.67	56.68		1,358.67		5.72	-	7,118.60
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	831.68	46.56			1,966.12			-	2,844.36
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,564.04		102.00		4,541.13			136.36	7,343.53

8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,210.29	46.73			757.58			801.60		2,816.20
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,073.28	28.56			1,751.55			-		2,853.39
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	100.26				232.57					332.83
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	2,132.57	224.68			266.87	(9,752.92)		-		(7,128.80)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	4,008.97		2,260.00		6,389.51	(3,258.49)		1,939.34		11,339.33
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	400.80				692.35			-		1,093.15
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	377.92				90.37					468.29
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,534.56	441.71	380.00		2,813.42					5,169.69
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	601.20				346.17					947.37
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	514.96				889.54	(4,751.50)				(3,347.00)
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	4,148.55	1,818.14	508.14		7,162.17	(2,092.59)				11,544.41
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	350.70				605.80					956.50
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	857.61	106.91			1,527.19	(700.88)				1,790.83
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	(0.00)							535.36		535.36
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	136.36							19.48		155.84
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	200.40									200.40
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	1,202.40									1,202.40
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	400.80									400.80
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET	154.49									154.49
8830-1840	01757 NN ARP Breakers & Reclosers			653.40		892.15					1,545.55
8830-1840	01757 NN ARP Breakers & Reclosers	178.32		653.40		1,196.46		67.63	-		2,095.81
8830-1840	01757 NN ARP Breakers & Reclosers	268.45		673.20		1,377.31		78.24	-		2,397.20
8830-1843	Distribution Feeder Power Factor Correction	4,292.53		950.00		9,452.77			-		14,695.30
8830-1843	Distribution Feeder Power Factor Correction	2,357.67	2,394.44			15,793.87			-		20,545.98
8830-1843	Distribution Feeder Power Factor Correction		(11,884.00)								(11,884.00)
8830-1843	Distribution Feeder Power Factor Correction		3,358.90	12,000.00		6,523.15					21,882.05
8830-1845	Golden Rock Distribution Feeders			12,893.07		181.89		6.01			13,080.97
8830-1845	Golden Rock Distribution Feeders			3,709.54		181.89		6.01			3,897.44
8830-1846	Bare Conductor Replacement Program	13,055.86	86,612.91	104,271.60		44,551.72		1,691.31	35,000.00		285,183.40
8830-1846	Bare Conductor Replacement Program	27,077.14	96,006.75	356,836.09		173,163.25		1,045.95	0.00		654,129.18
8830-1847	IE - NN Recloser Installations	2,461.50	693.80			2,372.92			-		5,528.22
8830-1850	NEN-NH Electric Fence FY10	270.96		29,508.00		6,714.95					36,493.91
8830-1851	Enhanced Bare Conductor Replacement			11,819.91		3,386.48		386.11			15,592.50
8830-1852	Repave Parking Lot - 9 Lowell Rd Salem			61,512.47							61,512.47
8830-1852	Repave Parking Lot - 9 Lowell Rd Salem			114,517.00							114,517.00
8830-1853	Underperforming Feeder Program	215.28				669.43			-		884.71
8830-1854	Install Mt. Support 16L2-16L3 Feeder Tie	3,793.73				6,807.09		110.63	-		10,711.45
8830-1855	Fence Installation - 407 Miracle Mile Lebanon I	2,360.44		190,801.16		12,568.18			-		205,729.78
8830-1855	Fence Installation - 407 Miracle Mile Lebanon I	2,926.00		93,690.40		24,464.64			-		121,081.04
8830-1856	INSTALL 13L2-9L3 FEEDER TIE	1,853.86		10,122.57		6,101.19		295.97	-		18,373.59
8830-1858	Install Service to Tuscan Village Salem	31,602.80	50,441.08	146,597.30	8,346.67	240,115.63	(107,986.69)		495.08	(419.68)	369,192.19
8830-1858	Install Service to Tuscan Village Salem	100.26		256.00		389.42					745.68
8830-1858	Install Service to Tuscan Village Salem	43,327.89	165,920.78	309,620.39	75,552.88	288,186.69			4,330.00	(43,293.49)	843,645.14
8830-1859	Reconductor Brookdale Road	3,923.58	90,016.30	574,214.84		210,775.26		4,307.91	110,697.50		993,935.39
8830-1860	Extend Pelham 14L4 to Salem	3,571.44	183,196.49	517,664.09		182,089.61		8,486.42	102,931.50		997,939.55
8830-1864	Rockingham Sub Site Engineering	973.67		25,079.90	20,348.46	20,915.86		1,552.08	-		68,869.97
8830-1864	Rockingham Sub Site Engineering			1,500,000.00							1,500,000.00
8830-1865	Rockingham T-Line Engineering	188.54	(11,850.00)	143,979.51	7,912.50				243.41		140,473.96
8830-1865	Rockingham T-Line Engineering	823.94									823.94
8830-1866	Salem Depot Getaways	38,617.24	262,428.63	561,015.25		386,943.73		7,316.25	100,000.00		1,356,321.10
8830-1865	Rockingham Substation Transmission Supply	3,763.44	200,000.00	132,504.00	29,947.28	79,620.84		5,499.82	9,785.42		461,120.80
8830-1865	Rockingham Substation Transmission Supply			-							-
8830-1868	HENDRIX TRAILER			48,000.00							48,000.00
8830-1871	ARCOS	6,076.73		24,729.80		20,282.79			-		51,089.32
8830-1873	EAP - Cogsdale CIS System Modifications	3,307.90		138,815.28		24,431.17		1,943.75	-		168,498.10
8830-9851-EO	ELECTRIC OPERATIONS O&M	(53.64)									(53.64)
8830-9851-EO	ELECTRIC OPERATIONS O&M			-							-
8830-9851-EO	ELECTRIC OPERATIONS O&M						-				-
8830-9851-EO	ELECTRIC OPERATIONS O&M						-				-
8830-1846	Bare Conductor Replacement Program		10,678.91	151,542.47		75,335.32		1,171.40	-	(150,000.00)	88,728.10
8830-1846	Bare Conductor Replacement Program			220.00					-		220.00
8830-1846	Bare Conductor Replacement Program	2,293.36	413.22	530,199.82		195,799.47			(0.00)	(676,039.86)	52,666.01
8830-1846	Bare Conductor Replacement Program	4,666.89	3,948.86	6,955.50		24,624.09			-	(1,494.24)	38,701.10
8830-C18630	Charlestown 32 Dline	244.13	231,830.42	389,914.44		182,399.04		1,476.56		(451,125.89)	354,738.70
8830-C18620	Charlestown DSub	3,499.95				1,115.62			-		4,615.57
8830-C18620	Charlestown DSub	629.50	(1,545.00)	105,918.48	53,516.66	80,487.91		2,939.84	-	(101,290.00)	140,657.39
8830-C18750	Security Conversion GSE			(154.89)							(154.89)
8830-1819	IE - NN Recloser Installations					903.84					903.84
8830-1819	IE - NN Recloser Installations					8,378.44					8,378.44
8830-1819	IE - NN Recloser Installations					(903.84)					(903.84)
8830-1819	IE - NN Recloser Installations		3,263.42	330.00		4,861.63					8,455.05
8830-1819	IE - NN Recloser Installations		(2,883.51)			5,298.60					2,415.09
8830-1819	IE - NN Recloser Installations		2,888.20			1,860.29					4,748.49
8830-1819	IE - NN Recloser Installations		2,797.87			1,197.34					3,995.21
8830-1801	01663 GS Storm Program Proj		(3,319.18)			(9,895.81)					(13,214.99)
8830-1801	01663 GS Storm Program Proj	(7,427.50)	10.18	(449.27)		(22,324.12)					(30,190.71)
8830-1801	01663 GS Storm Program Proj	(1,151.60)				(3,727.13)					(4,878.73)
8830-1801	01663 GS Storm Program Proj	(46,778.47)									(46,778.47)
8830-1801	01663 GS Storm Program Proj	(55,122.44)									(55,122.44)
8830-C36424	Mt Support-New 16L3 Feeder								-	(19,662.50)	(19,662.50)
8830-C36425	Mt Support 16L5 Feeder			210.52		(2,042.30)				(210.52)	(2,042.30)
8830-c36427	Feeder Direct Buried Cable Replacement Program		-								-
8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	4,910.15	(10,749.84)	12,723.89	25,422.67	119,478.95			(0.00)	(237,638.63)	(85,852.81)
8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos		700.00								700.00
8830-C36431	Pelham-New 14L4 Fdr	-									-
8830-C36431	Pelham-New 14L4 Fdr	1,412.28	5,851.84	6,716.04		111,427.69			-	(148,220.66)	(22,812.81)
8830-C36431	Pelham-New 14L4 Fdr	1,528.08		5,146.00		4,491.30					11,165.38
8830-C36431	Pelham-New 14L4 Fdr	4,054.81	73,485.81	54,461.36		41,270.00			-		173,271.98
8830-C36431	Pelham-New 14L4 Fdr		(3,899.88)	15,623.81		21,671.46			-	(13,174.55)	20,220.84
8830-C36431	Pelham-New 14L4 Fdr	3,654.93	14,794.65	60,000.00	2,880.00	7,105.83		90.82	-		88,526.23
8830-C36431	Pelham-New 14L4 Fdr		118,984.60			73,081.09					192,065.69
8830-C36435	Lebanon Area Low Voltage / Overload Mitigati	451.17		380.00		821.63		8.50			1,661.30
8830-C36435	Lebanon Area Low Voltage / Overload Mitigati	38,863.46	1,520.00	26,723.32		46,931.12			-		114,037.90
8830-C36435	Lebanon Area Low Voltage / Overload Mitigation			8,500.00							8,500.00
8830-C36435	Lebanon Area Low Voltage / Overload Mitigation							586.47			586.47
8830-C36435	Lebanon Area Low Voltage / Overload Mitigation							892.72			892.72
8830-C36435	Lebanon Area Low Voltage / Overload Mitigation		(3.20)								(3.20)
8830-1851	Enhanced Bare Conductor Replacement			(3,000.00)							(3,000.00)
8830-1851	Enhanced Bare Conductor Replacement			4,032.00							4,032.00
8830-1851	Enhanced Bare Conductor Replacement		(7,860.00)	-		(0.04)					(7,860.04)
8830-1851	Enhanced Bare Conductor Replacement		28,359.23	148,579.25	174,629.82	175,854.04		14,715.61	0.00	(4,504.26)	537,633.69
8830-C42920	Install 9L2/9L3 tie Canobie Lake			7,959.48		1,372.56		711.89	-		10,043.93
8830-C42930	Install Service to Tuscan Village South Line	4,878.10			180.00	11,750.44		855.08	-		17,663.62
8830-C42930	Install Service to Tuscan Village South Line	1,691.93	40,770.31	2,610.58	30,005.00	16,887.05		43.65	-		92,008.52
8830-C42930	Install Service to Tuscan Village South Line	11,193.06	263,970.00	263,970.00		15,661.23		257.36	1,022.58		556,074.23

8830-C42930	Install Service to Tuscan Village South Line	3,121.56				5,392.19					8,513.75
8830-C42933	Vilas Bridge 12L1 - Old Drewsville Rd Sectionalizer							138.15			138.15
8830-C42934	Airbreak Switch Upgrade Project	2,286.92	6,229.55	7,550.00		23,809.99			-		39,876.46
8830-C42934	Airbreak Switch Upgrade Project					361.88					361.88
8830-CD0291	Sky View URD - Salem, NH				540.00	737.32					1,277.32
8830-CD0291	Sky View URD - Salem, NH	-									-
8830-1837	GSE-Dist-New Bus-Resid Blanket	439.76				935.62					1,375.38
8830-1837	GSE-Dist-New Bus-Resid Blanket	(139.44)				(274.93)					(414.37)
8830-1837	GSE-Dist-New Bus-Resid Blanket	1,640.84	134.56	760.00		3,680.85			-		6,216.25
8830-1837	GSE-Dist-New Bus-Resid Blanket		1,400.82			558.23					1,959.05
8830-1837	GSE-Dist-New Bus-Resid Blanket	(2,466.51)	(129.98)			(5,831.96)					(8,428.45)
8830-1837	GSE-Dist-New Bus-Resid Blanket	3,688.08	1,004.75			9,263.26			-		13,956.09
8830-1837	GSE-Dist-New Bus-Resid Blanket	(1,000.98)				(2,255.34)					(3,256.32)
8830-1837	GSE-Dist-New Bus-Resid Blanket	864.39	70.05			1,471.72			-		2,406.16
8830-1837	GSE-Dist-New Bus-Resid Blanket	100.26				232.57					332.83
8830-1837	GSE-Dist-New Bus-Resid Blanket	(1,418.92)				(3,418.29)			-		(4,837.21)
8830-1837	GSE-Dist-New Bus-Resid Blanket					1,382.45					1,382.45
8830-1837	GSE-Dist-New Bus-Resid Blanket	906.65	5,180.03			13,716.62				(813.26)	18,990.04
8830-1837	GSE-Dist-New Bus-Resid Blanket		805.70			321.07					1,126.77
8830-1837	GSE-Dist-New Bus-Resid Blanket	(1,557.96)				(3,974.15)					(5,532.11)
8830-1837	GSE-Dist-New Bus-Resid Blanket		348.14	380.00		2,531.59				(380.00)	2,879.73
8830-1837	GSE-Dist-New Bus-Resid Blanket		27.22			7.33					34.55
8830-1837	GSE-Dist-New Bus-Resid Blanket		429.50			171.16					600.66
8830-1837	GSE-Dist-New Bus-Resid Blanket	(654.31)		(220.00)	(510.00)	(2,268.32)					(3,652.63)
8830-1837	GSE-Dist-New Bus-Resid Blanket					3,541.86					3,541.86
8830-1837	GSE-Dist-New Bus-Resid Blanket	(645.59)				(1,488.18)					(2,133.77)
8830-1837	GSE-Dist-New Bus-Resid Blanket					509.29					509.29
8830-1837	GSE-Dist-New Bus-Resid Blanket	(202.83)			(170.00)	(516.76)					(889.59)
8830-1837	GSE-Dist-New Bus-Resid Blanket		(52.54)			-					(52.54)
8830-1837	GSE-Dist-New Bus-Resid Blanket		206.61			44.05					250.66
8830-1837	GSE-Dist-New Bus-Resid Blanket		111.39			48.59					159.98
8830-1837	GSE-Dist-New Bus-Resid Blanket		140.60			65.45					206.05
8830-1837	GSE-Dist-New Bus-Resid Blanket	(199.04)				(474.28)					(673.32)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(370.56)				(955.07)					(1,325.63)
8830-1837	GSE-Dist-New Bus-Resid Blanket					1,139.26					1,139.26
8830-1837	GSE-Dist-New Bus-Resid Blanket					37.67					37.67
8830-1837	GSE-Dist-New Bus-Resid Blanket		76.05			26.72					102.77
8830-1837	GSE-Dist-New Bus-Resid Blanket					12.91					12.91
8830-1837	GSE-Dist-New Bus-Resid Blanket	228.31		380.00		422.41			77.92		1,108.64
8830-1837	GSE-Dist-New Bus-Resid Blanket	(175.04)				(625.48)					(800.52)
8830-1837	GSE-Dist-New Bus-Resid Blanket		105.47			46.01					151.48
8830-1837	GSE-Dist-New Bus-Resid Blanket	(238.10)				(517.18)					(755.28)
8830-1837	GSE-Dist-New Bus-Resid Blanket	1,737.78	745.72			3,999.69					6,483.19
8830-1837	GSE-Dist-New Bus-Resid Blanket		125.00			151.43					276.43
8830-1837	GSE-Dist-New Bus-Resid Blanket	(966.68)				(1,027.54)					(1,994.22)
8830-1837	GSE-Dist-New Bus-Resid Blanket					68.45					68.45
8830-1837	GSE-Dist-New Bus-Resid Blanket		125.00			78.35					203.35
8830-1837	GSE-Dist-New Bus-Resid Blanket		112.50			23.99					136.49
8830-1837	GSE-Dist-New Bus-Resid Blanket		112.50			23.99					136.49
8830-1837	GSE-Dist-New Bus-Resid Blanket	(185.28)				(589.24)					(774.52)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(478.15)				(1,406.01)					(1,884.16)
8830-1837	GSE-Dist-New Bus-Resid Blanket		187.50			99.08					286.58
8830-1837	GSE-Dist-New Bus-Resid Blanket					343.40					343.40
8830-1837	GSE-Dist-New Bus-Resid Blanket		75.00			89.86					164.86
8830-1837	GSE-Dist-New Bus-Resid Blanket	(553.42)				(1,073.20)					(1,626.62)
8830-1837	GSE-Dist-New Bus-Resid Blanket		131.37			57.31					188.68
8830-1837	GSE-Dist-New Bus-Resid Blanket	(931.60)		(95.00)		(2,776.51)					(3,803.11)
8830-1837	GSE-Dist-New Bus-Resid Blanket	767.28	329.05	3,615.52		5,142.64			-		9,854.49
8830-1837	GSE-Dist-New Bus-Resid Blanket	551.10				957.05					1,508.15
8830-1837	GSE-Dist-New Bus-Resid Blanket	48.81				91.77					140.58
8830-1837	GSE-Dist-New Bus-Resid Blanket	413.33			2,049.98	1,621.50					4,084.81
8830-1837	GSE-Dist-New Bus-Resid Blanket	(1,858.84)	(53.97)			(5,432.85)					(7,345.66)
8830-1837	GSE-Dist-New Bus-Resid Blanket	201.15	550.97			1,826.07			-		2,578.19
8830-1837	GSE-Dist-New Bus-Resid Blanket		75.00			88.38					163.38
8830-1837	GSE-Dist-New Bus-Resid Blanket		75.00			78.04					153.04
8830-1837	GSE-Dist-New Bus-Resid Blanket		1,056.37			460.76					1,517.13
8830-1837	GSE-Dist-New Bus-Resid Blanket	1,560.71	1,317.13			8,933.47			-		11,811.31
8830-1837	GSE-Dist-New Bus-Resid Blanket	(2,084.84)				(6,681.90)					(8,766.74)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(185.28)				(477.54)					(662.82)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(370.56)				(865.50)					(1,236.06)
8830-1837	GSE-Dist-New Bus-Resid Blanket	19.48				33.64					53.12
8830-1837	GSE-Dist-New Bus-Resid Blanket	(370.56)				(1,109.09)					(1,479.65)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(741.12)				(1,523.49)					(2,264.61)
8830-1837	GSE-Dist-New Bus-Resid Blanket	(359.28)				(761.44)					(1,120.72)
8830-1838	GSE-Dist-New Bus-Comm Blanket	-							-		-
8830-1838	GSE-Dist-New Bus-Comm Blanket	341.88		380.00		1,196.10			-		1,917.98
8830-1838	GSE-Dist-New Bus-Comm Blanket			550.00		227.61					777.61
8830-1838	GSE-Dist-New Bus-Comm Blanket								-		-
8830-1838	GSE-Dist-New Bus-Comm Blanket	(1,140.04)		(313.30)		(2,277.67)		(219.61)			(3,950.62)
8830-1838	GSE-Dist-New Bus-Comm Blanket								-		-
8830-1838	GSE-Dist-New Bus-Comm Blanket					0.86					0.86
8830-1838	GSE-Dist-New Bus-Comm Blanket	(3,588.55)				(8,653.08)					(12,241.63)
8830-1838	GSE-Dist-New Bus-Comm Blanket	(155.04)				(374.99)					(530.03)
8830-1838	GSE-Dist-New Bus-Comm Blanket		52.50			11.20					63.70
8830-1838	GSE-Dist-New Bus-Comm Blanket			40.50							40.50
8830-1838	GSE-Dist-New Bus-Comm Blanket	9,002.23	5,764.36	357.50		19,590.67			-		34,714.76
8830-1838	GSE-Dist-New Bus-Comm Blanket	(741.12)				(2,146.45)					(2,887.57)
8830-1838	GSE-Dist-New Bus-Comm Blanket					-					-
8830-1838	GSE-Dist-New Bus-Comm Blanket	(326.64)				(731.28)	499.00				(558.92)
8830-1838	GSE-Dist-New Bus-Comm Blanket	3,739.38		760.00		23,529.93		4,188.99		(380.00)	31,838.30
8830-1838	GSE-Dist-New Bus-Comm Blanket	2,933.52		380.00		6,090.61			1,453.14		10,857.27
8830-1838	GSE-Dist-New Bus-Comm Blanket	(2,338.72)				(5,279.23)					(7,617.95)
8830-1838	GSE-Dist-New Bus-Comm Blanket	3,630.40				5,662.80					9,293.20
8830-1838	GSE-Dist-New Bus-Comm Blanket			275.00		113.81					388.81
8830-1838	GSE-Dist-New Bus-Comm Blanket							214.12			214.12
8830-1838	GSE-Dist-New Bus-Comm Blanket							13.67			13.67
8830-1838	GSE-Dist-New Bus-Comm Blanket					1,752.09					1,752.09
8830-1838	GSE-Dist-New Bus-Comm Blanket		403.43			86.03					489.46
8830-1838	GSE-Dist-New Bus-Comm Blanket	801.60				1,670.41					2,472.01
8830-1838	GSE-Dist-New Bus-Comm Blanket		2,391.94			7,280.81					9,672.75
8830-1838	GSE-Dist-New Bus-Comm Blanket		49.97			21.80					71.77
8830-1838	GSE-Dist-New Bus-Comm Blanket	185.28		340.00	510.00	514.74	(7,474.59)				(5,924.57)
8830-1838	GSE-Dist-New Bus-Comm Blanket	(185.28)		(340.00)	(510.00)	(514.74)	7,474.59				5,924.57
8830-1838	GSE-Dist-New Bus-Comm Blanket						19,469.86				19,469.86
8830-1838	GSE-Dist-New Bus-Comm Blanket	(1,318.10)		(1,140.00)		(2,717.98)					(5,176.08)

8830-1838	GSE-Dist-New Bus-Comm Blanket					(2,094.93)					(2,094.93)
8830-1838	GSE-Dist-New Bus-Comm Blanket	(622.00)				(1,270.56)					(1,892.56)
8830-1838	GSE-Dist-New Bus-Comm Blanket		(270.96)			(118.19)					(389.15)
8830-1838	GSE-Dist-New Bus-Comm Blanket				(170.00)	(35.71)					(205.71)
8830-1838	GSE-Dist-New Bus-Comm Blanket		86.97			37.93					124.90
8830-1838	GSE-Dist-New Bus-Comm Blanket		1,240.19	380.00		6,687.46					8,307.65
8830-1838	GSE-Dist-New Bus-Comm Blanket	(883.26)				(2,033.27)	500.00				(2,416.53)
8830-1838	GSE-Dist-New Bus-Comm Blanket	5,972.50	1,799.31			25,434.21			-		33,206.02
8830-1838	GSE-Dist-New Bus-Comm Blanket		74.00			29.48					103.48
8830-1838	GSE-Dist-New Bus-Comm Blanket					122.48					122.48
8830-1838	GSE-Dist-New Bus-Comm Blanket	4,927.86	6,243.22			11,169.71		34.57	-		22,375.36
8830-1838	GSE-Dist-New Bus-Comm Blanket	(207.11)				(569.93)					(777.04)
8830-1838	GSE-Dist-New Bus-Comm Blanket	(199.04)				(653.30)					(852.34)
8830-1838	GSE-Dist-New Bus-Comm Blanket	(866.72)	(17.91)			(2,079.96)					(2,964.59)
8830-1838	GSE-Dist-New Bus-Comm Blanket		211.96			480.93					692.89
8830-1838	GSE-Dist-New Bus-Comm Blanket	21,647.37	7,928.42	2,841.00	8,746.41	65,894.59			-		107,057.79
8830-1838	GSE-Dist-New Bus-Comm Blanket			2,500.99							2,500.99
8830-1838	GSE-Dist-New Bus-Comm Blanket	215.28				371.87					587.15
8830-1838	GSE-Dist-New Bus-Comm Blanket	(370.56)				(919.02)	500.00				(789.58)
8830-1838	GSE-Dist-New Bus-Comm Blanket		169.77			72.65					242.42
8830-1838	GSE-Dist-New Bus-Comm Blanket			(380.00)		(235.67)					(615.67)
8830-1810	GSE-Dist-St Light Blanket		1,259.28			(5,867.42)					(4,608.14)
8830-1810	GSE-Dist-St Light Blanket	(185.28)				(424.02)					(609.30)
8830-1810	GSE-Dist-St Light Blanket	(10,469.21)	(4,565.81)	(380.00)		(35,713.89)					(51,128.91)
8830-1810	GSE-Dist-St Light Blanket	(3,308.79)	(913.11)	(528.00)		(9,574.73)					(14,324.63)
8830-1810	GSE-Dist-St Light Blanket		4,403.04			2,664.46					7,067.50
8830-1810	GSE-Dist-St Light Blanket	1,220.25	285.02	874.50		5,663.29			-		8,043.06
8830-1810	GSE-Dist-St Light Blanket	(73.22)				-					(73.22)
8830-1810	GSE-Dist-St Light Blanket					0.41					0.41
8830-1810	GSE-Dist-St Light Blanket	(582.62)	(1,627.39)			(2,291.46)					(4,501.47)
8830-1810	GSE-Dist-St Light Blanket	(182.24)	(141.22)			(462.27)					(785.73)
8830-1810	GSE-Dist-St Light Blanket	(525.42)	(556.99)			(1,522.39)					(2,604.80)
8830-1810	GSE-Dist-St Light Blanket	335.25	704.00			880.38			-		1,919.63
8830-1810	GSE-Dist-St Light Blanket	(1,723.38)	(1,473.87)			(5,356.92)					(8,554.17)
8830-1810	GSE-Dist-St Light Blanket	(1,282.11)	(528.53)			(3,556.64)					(5,367.28)
8830-1810	GSE-Dist-St Light Blanket		5,012.73			2,470.67					7,483.40
8830-1810	GSE-Dist-St Light Blanket	(4,294.68)	(435.53)			(8,839.07)					(13,569.28)
8830-1810	GSE-Dist-St Light Blanket			(2,192.00)		(548.85)					(2,740.85)
8830-1810	GSE-Dist-St Light Blanket	(2,078.74)	(3,573.95)	(256.00)		(6,165.09)					(12,073.78)
8830-1810	GSE-Dist-St Light Blanket	(2,774.93)	(1,498.06)	(256.00)		(8,127.39)					(12,656.38)
8830-1810	GSE-Dist-St Light Blanket		(92.82)			(22.86)					(115.68)
8830-1810	GSE-Dist-St Light Blanket	(890.50)	(1,148.48)			(3,436.42)					(5,475.40)
8830-1811	GSE-Dist-Public Require Blanket	231.82									231.82
8830-1811	GSE-Dist-Public Require Blanket			334.75							334.75
8830-1811	GSE-Dist-Public Require Blanket					(727.67)					(727.67)
8830-1811	GSE-Dist-Public Require Blanket	12,204.96	33,819.20	142,002.30	5,458.79	132,026.55		455.46	-		325,967.26
8830-1811	GSE-Dist-Public Require Blanket	(841.90)				(2,519.79)					(3,361.69)
8830-1811	GSE-Dist-Public Require Blanket					40.22					40.22
8830-1811	GSE-Dist-Public Require Blanket					185.54					185.54
8830-1811	GSE-Dist-Public Require Blanket							7,445.46			7,445.46
8830-1811	GSE-Dist-Public Require Blanket		-								-
8830-1811	GSE-Dist-Public Require Blanket	(107.59)				(353.14)					(460.73)
8830-1811	GSE-Dist-Public Require Blanket	(398.08)				(788.05)					(1,186.13)
8830-1812	Dist-Damage&Failure Blanket					(212.08)					(212.08)
8830-1812	Dist-Damage&Failure Blanket		(26,226.00)			22,419.42					(3,806.58)
8830-1812	Dist-Damage&Failure Blanket	-	55,476.00	-		27,345.37		-			82,821.37
8830-1812	Dist-Damage&Failure Blanket	(12,151.76)	(3,160.16)	(5,166.47)		(84,375.46)					(104,853.85)
8830-1812	Dist-Damage&Failure Blanket	(209.12)		808.80		(522.68)					77.00
8830-1812	Dist-Damage&Failure Blanket		584.08			1,777.87					2,361.95
8830-1812	Dist-Damage&Failure Blanket	(1,111.68)				(2,896.99)					(4,008.67)
8830-1812	Dist-Damage&Failure Blanket	(17,384.29)	724.40	(814.00)		(71,632.63)					(89,106.52)
8830-1812	Dist-Damage&Failure Blanket	(380.96)				(999.31)					(1,380.27)
8830-1812	Dist-Damage&Failure Blanket	(2,871.74)		10,150.32		(6,998.08)					280.50
8830-1812	Dist-Damage&Failure Blanket		397.09			112.43					509.52
8830-1812	Dist-Damage&Failure Blanket		157.51			74.73					232.24
8830-1812	Dist-Damage&Failure Blanket	(745.43)				(1,668.83)					(2,414.26)
8830-1812	Dist-Damage&Failure Blanket	(5,200.82)	3,985.46	(6,281.47)		(52,875.02)					(60,371.85)
8830-1812	Dist-Damage&Failure Blanket					400.03					400.03
8830-1812	Dist-Damage&Failure Blanket	(1,228.24)				(2,485.34)					(3,713.58)
8830-1812	Dist-Damage&Failure Blanket		1,066.97	25.00		270.39					1,362.36
8830-1812	Dist-Damage&Failure Blanket	(8,946.34)	3,084.69	(426.85)		(28,367.95)					(34,656.45)
8830-1812	Dist-Damage&Failure Blanket		(66.66)			(111.89)					(178.55)
8830-1812	Dist-Damage&Failure Blanket		528.30			230.43					758.73
8830-1812	Dist-Damage&Failure Blanket		660.98			832.45					1,493.43
8830-1812	Dist-Damage&Failure Blanket	48.81				67.46		1,533.65	-		1,649.92
8830-1812	Dist-Damage&Failure Blanket			6.00							6.00
8830-1812	Dist-Damage&Failure Blanket	(3,037.37)	172.61	(12.96)		(9,222.56)					(12,100.28)
8830-1812	Dist-Damage&Failure Blanket	(7,242.66)	909.15	(2,705.70)		(24,053.68)					(33,092.89)
8830-1812	Dist-Damage&Failure Blanket	(756.59)				(1,709.73)					(2,466.32)
8830-1812	Dist-Damage&Failure Blanket		187.00			569.21					756.21
8830-1812	Dist-Damage&Failure Blanket		(36.73)			24.12					(12.61)
8830-1812	Dist-Damage&Failure Blanket	2,889.96	994.34	2,735.01		9,217.83					15,837.14
8830-1812	Dist-Damage&Failure Blanket		377.60			80.52					458.12
8830-1812	Dist-Damage&Failure Blanket	(1,097.13)				(2,830.95)					(3,928.08)
8830-1812	Dist-Damage&Failure Blanket		313.09			124.77					437.86
8830-1812	Dist-Damage&Failure Blanket		281.61			60.06					341.67
8830-1812	Dist-Damage&Failure Blanket	(12,038.11)	(765.51)	(1,676.50)		(35,560.41)					(50,040.53)
8830-1812	Dist-Damage&Failure Blanket		(369.17)			(161.03)					(530.20)
8830-1812	Dist-Damage&Failure Blanket			15.00		5.25					20.25
8830-1812	Dist-Damage&Failure Blanket	(2,999.22)				(7,521.77)					(10,520.99)
8830-1812	Dist-Damage&Failure Blanket		676.91			295.24					972.15
8830-1812	Dist-Damage&Failure Blanket	(1,197.17)				(2,997.56)					(4,194.73)
8830-1812	Dist-Damage&Failure Blanket	(7,978.68)	(775.48)	(632.50)		(25,699.56)					(35,086.22)
8830-1812	Dist-Damage&Failure Blanket	(4,141.59)				(13,929.19)					(18,070.78)
8830-1812	Dist-Damage&Failure Blanket		312.82			736.64					1,049.46
8830-1812	Dist-Damage&Failure Blanket	2,342.63	(3,217.68)	(3,559.63)		(22,737.26)					(27,171.94)
8830-1812	Dist-Damage&Failure Blanket						(21,080.95)				(21,080.95)
8830-1821	GSE-Dist-Reliability Blanket	8,147.94		3,087.50		18,740.88		20,022.95	-	(380.00)	49,619.27
8830-1813	GSE-Dist-Asset Replace Blanket		441.57			207.39					648.96
8830-1813	GSE-Dist-Asset Replace Blanket		1,071.91			528.37					1,600.28
8830-1813	GSE-Dist-Asset Replace Blanket	(92.84)		3,000.00		(210.44)					2,696.72
8830-1813	GSE-Dist-Asset Replace Blanket		(6,129.97)			(10,289.12)					(16,419.09)
8830-1813	GSE-Dist-Asset Replace Blanket		(105.66)			(32.94)					(138.60)
8830-1813	GSE-Dist-Asset Replace Blanket		-			3,222.28					3,222.28
8830-1813	GSE-Dist-Asset Replace Blanket		848.55			330.60					1,179.15

8830-1813	GSE-Dist-Asset Replace Blanket	(185.28)				(554.55)					(739.83)
8830-1813	GSE-Dist-Asset Replace Blanket	827.04		380.00		1,270.34			-		2,477.38
8830-1813	GSE-Dist-Asset Replace Blanket		613.87			302.58					916.45
8830-1813	GSE-Dist-Asset Replace Blanket		214.19			251.91					466.10
8830-1813	GSE-Dist-Asset Replace Blanket		157.33	(8,500.00)		(28.96)					(8,371.63)
8830-1813	GSE-Dist-Asset Replace Blanket	(281.25)				(634.06)					(915.31)
8830-1813	GSE-Dist-Asset Replace Blanket	(478.15)				(1,230.34)					(1,708.49)
8830-1813	GSE-Dist-Asset Replace Blanket		(276.02)								(276.02)
8830-1813	GSE-Dist-Asset Replace Blanket			-							-
8830-1813	GSE-Dist-Asset Replace Blanket			(16,920.21)		(10,788.54)					(27,708.75)
8830-1813	GSE-Dist-Asset Replace Blanket		370.75			158.67					529.42
8830-1814	GSE-Dist-3rd Party Attach Blanket						2,982.52				2,982.52
8830-1814	GSE-Dist-3rd Party Attach Blanket						8,350.87				8,350.87
8830-1814	GSE-Dist-3rd Party Attach Blanket					109.25					109.25
8830-1814	GSE-Dist-3rd Party Attach Blanket			(11,289.46)		(4,577.13)	8,978.50	(603.91)			(7,492.00)
8830-1814	GSE-Dist-3rd Party Attach Blanket					0.12					0.12
8830-1814	GSE-Dist-3rd Party Attach Blanket	(477.44)		(568.75)	(615.00)	(1,106.74)	2,968.05		-		200.12
8830-1814	GSE-Dist-3rd Party Attach Blanket				85.45						85.45
8830-1814	GSE-Dist-3rd Party Attach Blanket				75.00	6.26					81.26
8830-1814	GSE-Dist-3rd Party Attach Blanket				-	0.00					0.00
8830-1814	GSE-Dist-3rd Party Attach Blanket	(186.78)		(105.00)	(235.00)	(645.17)	496.32				(675.63)
8830-1814	GSE-Dist-3rd Party Attach Blanket				1,258.40	22.28					1,280.68
8830-1814	GSE-Dist-3rd Party Attach Blanket			(1,003.40)	(355.00)	(612.57)	1,159.90	(5.20)			(816.27)
8830-1814	GSE-Dist-3rd Party Attach Blanket		2,395.47			845.58					3,241.05
8830-1814	GSE-Dist-3rd Party Attach Blanket	697.78	863.20	35.00	10,128.70	4,496.17	(77,175.43)		-		(60,954.58)
8830-1814	GSE-Dist-3rd Party Attach Blanket	180.56	3,415.50	4,291.50	124,405.37	65,200.51			-		197,493.44
8830-1814	GSE-Dist-3rd Party Attach Blanket	(0.00)	-		(3,131.74)	(1,260.49)	6,348.68		-		1,956.45
8830-1814	GSE-Dist-3rd Party Attach Blanket						10,696.22				10,696.22
8830-1814	GSE-Dist-3rd Party Attach Blanket		2,486.95		375.00	1,262.73	(453.40)				3,671.28
8830-1814	GSE-Dist-3rd Party Attach Blanket				(375.00)	(198.46)	453.40				(120.06)
8830-1823	GSE Distributed Generation Blanket	(96.71)				(39.70)					(136.41)
8830-1823	GSE Distributed Generation Blanket					(1,190.10)					(1,190.10)
8830-1823	GSE Distributed Generation Blanket	(98.64)				(197.92)					(296.56)
8830-1823	GSE Distributed Generation Blanket	(101.50)				(264.50)					(366.00)
8830-1823	GSE Distributed Generation Blanket					72.39					72.39
8830-1823	GSE Distributed Generation Blanket	(101.50)				(202.75)					(304.25)
8830-1823	GSE Distributed Generation Blanket						3,992.22				3,992.22
8830-1823	GSE Distributed Generation Blanket	(101.50)				(241.86)					(343.36)
8830-1823	GSE Distributed Generation Blanket	(101.50)				(196.83)					(298.33)
8830-1823	GSE Distributed Generation Blanket						250.00				250.00
8830-1823	GSE Distributed Generation Blanket	(101.50)				(232.29)					(333.79)
8830-1801	Distribution Overhead Operations								-		-
8830-1827	IT System Oakville			75,605.05					(0.00)		75,605.05
8830-1827	IT System Oakville			125.00							125.00
8830-1827	IT System Oakville			11,510.56							11,510.56
8830-1827	IT System Oakville			6,054.79							6,054.79
8830-1827	IT System Oakville			154,925.62							154,925.62
8830-1827	IT System Oakville			7,758.90				92.17			7,851.07
8830-1827	IT System Oakville			2,367.20							2,367.20
8830-1827	IT System Oakville			14,663.19				709.73			15,372.92
8830-1827	E-TRACK - ELECTRONIC CUSTOMER INVOICING							422.53			422.53
8830-UNALLOC OH	Finance Unalloc Burden					(476,376.83)					(476,376.83)
8830-UNALLOC OH	Finance Unalloc Burden	70,324.03			7,775.73	(267,028.67)			-	(16,337.89)	(205,266.80)
8830-UNALLOC OH	Finance Unalloc Burden					(92,928.05)					(92,928.05)
8830-UNALLOC OH	Finance Unalloc Burden					(31,576.22)					(31,576.22)
8830-UNALLOC OH	Finance Unalloc Burden					352,622.82					352,622.82
8830-UNALLOC OH	Finance Unalloc Burden	1,223,556.05		181.90	8,503.71	###########			24,052.35		136,944.59
8830-UNALLOC OH	Finance Unalloc Burden					143,827.65					143,827.65
8830-UNALLOC OH	Finance Unalloc Burden	-	276,589.14			(212,165.22)					64,423.92
8830-AFUDC	AFUDC								14,861.56	(15,025.84)	(164.28)
8830-1810	DIST - STREET LIGHT BLANKET		0.02								0.02
8830-1814	DIST- 3RD PARTY ATTACHMENT BLANKET		0.72								0.72
8830-1812	DIST- DAMAGE & FAILURE BLANKET		25.56								25.56
8830-1812	DIST- DAMAGE & FAILURE BLANKET		56.20								56.20
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET		3.78								3.78
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET		0.40								0.40
8830-1838	DIST- NEW BUSINESS COMMERICAL BLANKET		0.34								0.34
8830-1838	DIST- NEW BUSINESS RESIDENTIAL BLANKET		1.44								1.44
8830-1860	Extend Pelham 14L4 to Salem		(9.78)								(9.78)
8830-1838	New Business Commercial Blanket		1.20								1.20
8830-C36431	Pelham-New 14L4 Fdr		(1.30)								(1.30)
8830-1859	Reconductor Brookdale Road		0.12								0.12
8830-1818	Rt 12 Road Widening, Walpole/Charlestown		(1.78)								(1.78)
8830-C36426	SCADA and Distribution Automation		85,700.00	86,230.00							171,930.00
											20,352,909.91

		Above
	8830	20,352,909.91
Total		20,352,909.91
Check		-

Cost Element	Cost Element Description
1	Labor
2	Material
3	Transfer to 106
4	Voucher
5	Outside Srvc
6	Overhead
7	COR
8	CIAC
9	AFUDC

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE: **GSE-Dist-Subs**

PROJECT SPONSOR: **CHRIS BROUILLARD**

PROJECT LEAD: **ANTHONY STRABONE**

DATE: **09/06/2016**

PROJECT ID: **8830-1705**

BUSINESS PLAN NUMBER:

Business Case

RECOMMENDATION:

This Blanket Project is for Distribution Substations-Addressing Damaged Equipment About to Fail

BACKGROUND

Substation damaged equipment found on inspection and equipment about to fail, local repairs as occurs throughout the year.

Includes:

- Replacement due to failure caused by age, fatigue or deterioration.

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

This blanket project is based on historical spending trends and anticipated year ahead activity in this investment category.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

The construction will take place under individual jobs numbers throughout the year.

REVIEWED BY:

DIRECTOR/VP: 1/12/17

FINANCE: Jessica Anderson 1-11-17

Liberty Utilities
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: **Capital / Granite State Electric Co.**	HOME OFFICE REF #: **8830-1705**
PROJECT TITLE: **Dist-Subs Blanket**	EXPECTED PROJECT TOTAL: **$10,000**
PROJECT TYPE (circle one): System Maint / **System Project** / Growth /	
PROJECT START DATE: **1/1/2017**	PROJECT END DATE: **12/31/2017**
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Distribution Substations-replace and/or repair damaged substation equipment about to fail due to age, fatigue or deterioration.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
None

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
Cost estimates will be calculated on an individual job basis.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Yes, Asset Removal will be calculated on a job specific basis.

Business Case

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): **Not known**
2. What is the replacement cost of the plant being removed (if original cost not known)? **Not known**
3. Original Work Order of Plant to be removed (if known): **Not known**
4. Is the Plant being removed reusable? **No**
5. What is the year of original installation of the plant being removed? **Varied**

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)

The 2017 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	X
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	X
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	
Was this Capital Expenditure included in the Annual Budget?	Yes

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)		
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	Yes	
Has Tech Services review been done?	Yes	

ANALYSIS OF PROJECT VALUE	
Design/Engineering	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$10,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$10,000	$10,000	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Tisha Sanderson	Tisha Sanderson	1/12/17		
Region Director ($250K)		Tisha Sanderson	1-11-17		
Region Vice President ($500K)					
Region President ($1M)					
Corp Senior VP ($1.5M)					
Corp President ($3M)					
Region Director ($250K)					

Attachment:

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BUSINESS CASE

PROJECT TITLE	**Rockingham Substation Transmission Supply**
PROJECT SPONSOR:	Chris Brouillard
PROJECT LEAD:	Joel Rivera
DATE:	7/20/17
PROJECT ID	8830-1867
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Engineering recommends the approval of $50,000 for legal, permitting initiation, and preliminary engineering in 2017.

OBJECTIVE(S)

- Begin preliminary engineering, ascertain permits and determine legal requirements, including reaching an agreement for ownership of transmission assets with National Grid.

BACKGROUND

- This project will install 2 new 115kV transmission supply lines from Golden Rock to Rockingham Substation.
- This entire project is estimated at $5,500,000 and is expected to be completed in 2021.
- This project is part of the infrastructure improvements recommended per the Salem Area Study.

ALTERNATIVES/OPTIONS

- Refer to the Salem Area Study for list of options and alternatives considered.

FINANCIAL ASSESSMENT

- This project estimate is based on investment grade estimates. The estimate will be revised accordingly after preliminary engineering is completed.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

IMPLEMENTATION/ACTION PLAN

- The construction will take place under an individual job number between 2017 - 2021.

REVIEWED BY:

PROJECT LEADER: Joel Rivera

DIRECTOR/VP:

FINANCE:

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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1867
PROJECT TITLE: Rockingham Substation Transmission Supply	EXPECTED PROJECT TOTAL: $50,000
PROJECT TYPE (circle one): System Maint / System Project / ***Growth*** / LXA	
PROJECT START DATE: 6/26/17	PROJECT END DATE: 12/31/21
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ■ Growth
- ☐ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:

This project will install 2 new 115kV transmission supply lines from Golden Rock to Rockingham Substation.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes - Tuscan Village development at the former Rockingham Park site.

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Site Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
The investment grade estimate for the entire project is $5,500,000 – This business covers preliminary engineering, legal, and permitting only.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known):
2. What is the replacement cost of the plant being removed (if original cost not known)?
3. Original Work Order of Plant to be removed (if known):
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed?

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
2017 Damage/Failure Blanket Funding

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	No	
Has Tech Services review been done?		

Was this Capital Expenditure included in the Annual Budget?	No
What amount was budgeted?	

ANALYSIS OF PROJECT VALUE (Total Ultimate Cost)

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$5,500,000

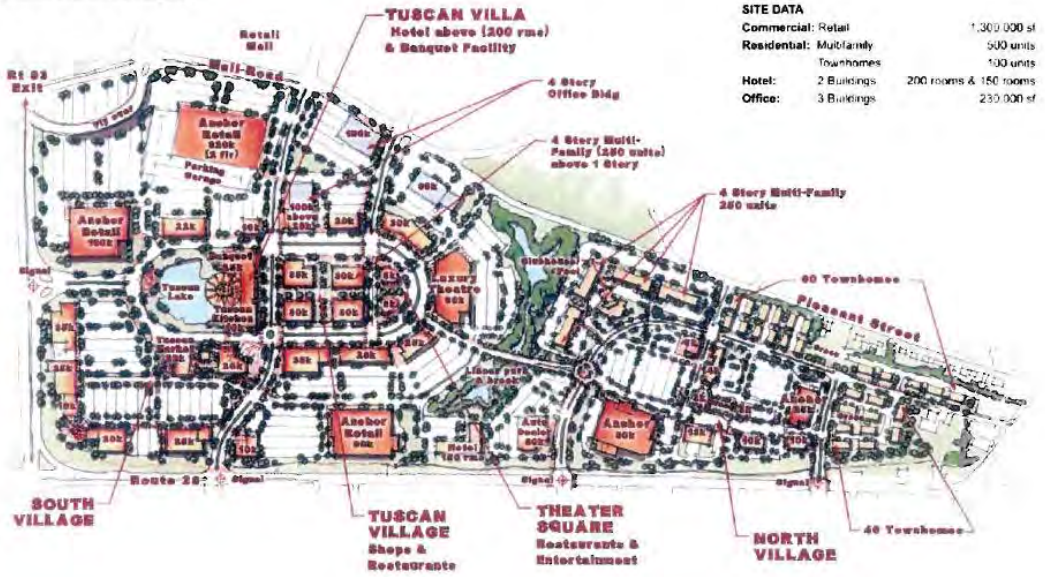
CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$50,000	$50,000	$4,550,000
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)	$50,000	$50,000	

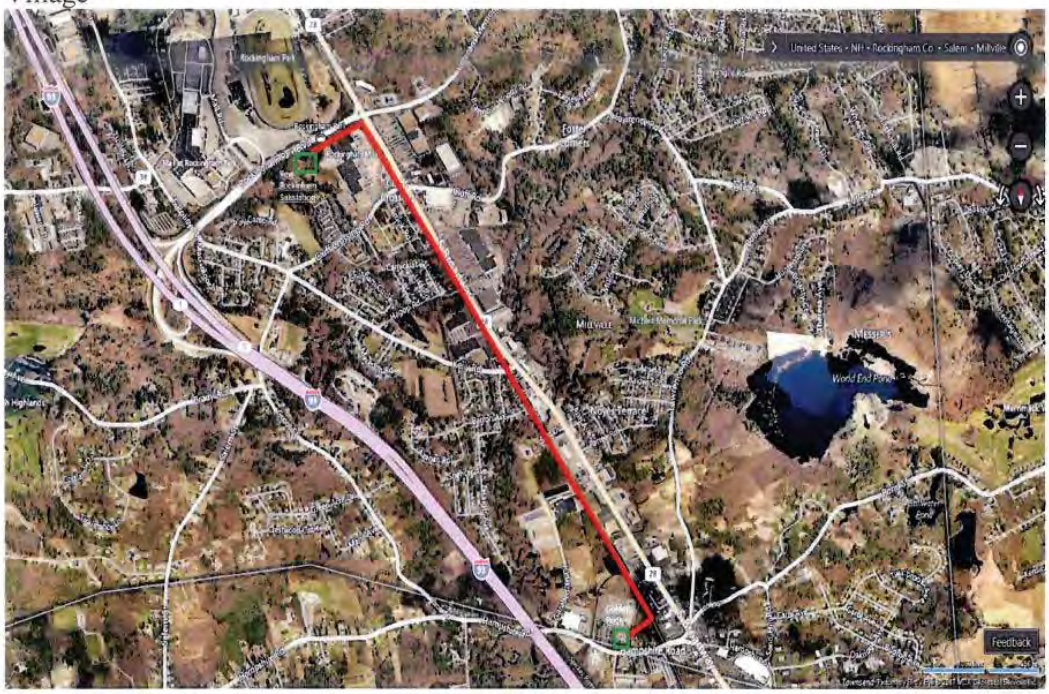
	Name	Signature	Date
Requesting Party	Chris Brouillard		7/24/17
Director Finance / Vice President ~~Finance~~ ops.	TJsha Sanderson / Craig Jennings		8/1/17
CFO			8/1/17
CEO			

Business Case

Tuscan Village



New 115kV Line Extensions – New Rockingham Substation to be located at Tuscan Village



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GI. $1.6 STEP May 1/2018

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WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**GSE-Bare Conductor Replacement Program**
PROJECT SPONSOR:	Chris Brouillard
PROJECT LEAD:	Joel Rivera
DATE:	02-23-17
PROJECT ID	8830-C18603
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

RECOMMENDATION:

- The program project will replace bare conductors with tree resistant wires in areas prone to tree contact to resolve and/or improve reliability performance.
- This is being recommended for approval for a budgeted item.
- The total capital project cost is estimated at $1,625,000 in 2017.
- The expected start date is January 1, 2017 and the expected completion date is December 31, 2017.

OBJECTIVE(S)

This program project includes:

- Replacement of bare conductors to minimize tree related interruptions.
- Associated construction necessary to accommodate the installation of spacer cable or tree wire

BACKGROUND

Bare mainline primary conductors are targeted for replacement with spacer cable. Spacer cable is installed in areas prone to tree outages that are too costly to rely on vegetation management practices alone to mitigate feeder lockouts. The application of spacer cable, a covered conductor resistant to tree related outages, significantly improves mainline circuit performance during windy and stormy conditions as well as affording protection against incidental tree-conductor contact at the end of the trim cycle and contact resulting from branches falling from above the trim zone.

ALTERNATIVES/OPTIONS

- None

FINANCIAL ASSESSMENT

- This program project is based on the Reliability Enhancement Program for 2017. We have reviewed the proposal with PUC staff and anticipate approval by the NH PUC at the time of the reconciliation filing in the Spring of 2018. Recovery of the investments made under this project is expected to commence on May 1, 2018. It is anticipated that the overall capital investment for 2017 will result in a 1.5% revenue increase.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None – The program is regulatory supported and funded, subject to NH PUC review and approval.

IMPLEMENTATION/ACTION PLAN

The construction will take place under an individual job numbers throughout the year.

REVIEWED BY:

PROJECT LEADER:

DIRECTOR/VP:

FINANCE: Iisha A. Sundesson 2/28/17

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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-C18603	
PROJECT TITLE:	GSE-Bare Conductor Replacement Program	EXPECTED PROJECT TOTAL: $1,625,000	
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA		
PROJECT START DATE:	1/1/2017	PROJECT END DATE:	12/31/2017
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:	

Type of Capital Project:

- ☐ Growth
- ■ Improvement Upgrades
- ☐ Infrastructure Replacement

PROJECT DESCRIPTION & LOCATION:

The program project will replace bare conductors to resolve and/or improve reliability performance in tree prone areas.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$1,500,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2017 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	X
Rate Recovery-Immediate Return	X
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)		
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	Yes	
Has Tech Services review been done?	Yes	

Was this Capital Expenditure included in the Annual Budget?	Yes	What amount was budgeted? $1,300,000

ANALYSIS OF PROJECT VALUE	
Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$1,625,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$1,300,000	$1,300,000	
(B) Over (under) run vs. Budget	$325,000	$325,000	
(C) (A+B) Total Estimated Project Cost	$1,625,000	$1,625,000	
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)	$1,625,000	$1,625,000	

	Name	Signature	Date
Requesting Party	Chris Brouillard		3.1.17
Region Director ($250K)	Tisha Sanderson		2/28/17
Region Vice President ($500K)	Craig Jennings		3/2/17
Region President ($1M)	James Sweeney		3/2/17
Corp Senior VP ($1.5M)	Gerald Tremblay		3/9/17
Corp President ($3M)	David Pasicka		3/9/17

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**GSE-Charlestown 32 Dline**
PROJECT SPONSOR:	Chris Brouillard
PROJECT LEAD:	Joel Rivera
DATE:	09-13-16
PROJECT ID	8830-C18620
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- This Project will provide Distribution Line work needed for retirement of the 8L1 feeder at the Charlestown No. 32 substation in Charlestown, NH and the addition of a new feeder from Michael Ave Substation.
- Install approximately 1,300ft of 1000 MCM Cu from new 40L2 breaker to new riser at pole 7 Michael Ave on existing UG conduit system.
- Install approximately 3,500ft of 477 Spca from Pole 7 Michael Ave to P67 Old Claremont Rd.
- Install 3-167kVA regulators on P44 Route 12. These regulators will be used under emergency to pick up load from Vilas Bridge.
- This is being recommended as approval for a budgeted item.
- The total capital project cost is estimated at $316,992 in 2017.
- The expected start date is January 1, 2017 and the expected completion date is December 31, 2017.

OBJECTIVE(S)

This Project will provide Distribution Line work needed for modifications or retirement at the Charlestown No. 32 substation in Charlestown, NH and the addition of a new feeder from Michael Ave Substation.

BACKGROUND

Distribution line work will be required to facilitate the retirement of the Charlestown No. 32 substation and the addition of a new feeder from Michael Ave substation.

ALTERNATIVES/OPTIONS

- None

FINANCIAL ASSESSMENT

- **None**

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

IMPLEMENTATION/ACTION PLAN

The construction will take place under an individual job number throughout the year.

REVIEWED BY:

PROJECT LEADER:

DIRECTOR/VP: 1/12/17

FINANCE: 1/12/17

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-C18620
PROJECT TITLE:	GSE-32 D Line Charlestown, NH-Specific	EXPECTED PROJECT TOTAL: $316,992
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2017	PROJECT END DATE: 12/31/2017
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:

This Project will provide Distribution Line work needed for a new feeder from Michael Ave substation to be use for retirement of the Charlestown No. 32 8L1 feeder in Charlestown, NH

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$500,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2017 Approved Capital Budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	X
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?		
Has Tech Services review been done?		

Was this Capital Expenditure included in the Annual Budget?	Yes

What amount was budgeted? $500,000

ANALYSIS OF PROJECT VALUE

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$316,992

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$316,992	$316,992	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	CP Brouillard		1/12/17		
Region Director ($250K)	Usha Sanderson		1/12/17		
Region Vice President ($500K)	Craig Jennings		1/31/17		
Region President ($1M)					
Corp Senior VP ($1.5M)					
Corp President ($3M)					

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE : **GSE-MT SUPPORT -NEW 16L3 FEEDER SPECIFIC**

PROJECT SPONSOR: **CHRIS BROUILLARD**

PROJECT LEAD: **ANTHONY STRABONE**

DATE: **09/15/2016**

PROJECT ID: **8830-C36424**

BUSINESS PLAN NUMBER:

RECOMMENDATION:

Construct a new 13 kV Distribution Feeder (16L3) to be fed from Mount Support Substation. The 16L3 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L3 will continue overhead, North along Route 120 in the Town of Hanover where it will connect to existing area circuits currently fed from Hanover Substation.

BACKGROUND

Identified in the Lebanon, NH Supply and Distribution Study published by National Grid on behalf of Liberty Utilities in 2013, the area Distribution Circuits fed from the Hanover Substation were exceeding their design criteria due to area circuit loading. This included exceeding thermal loading limits and contingency support during system abnormalities. The recommended solution to mitigate these issues is to construct the 16L3 circuit and reconfigure the area circuits.

An average annual load growth of 1.8% from 2012 through 2028, excluding spot load additions, is predicted for the Lebanon Area. Spot Load additions include larger commercial customers looking to expand their facilities such as Dartmouth College; Dartmouth Hitchcock Medical Center and Hypertherm.

To mitigate the risk beyond the equipment long term thermal ratings, the plan recommends that Liberty expand the 13 kV Bus at Mount Support Substation, including two new low profile distribution feeders. The scope of work will also include installation of additional equipment to construct the 13 kV Bus to a breaker and a half configuration.

Construction of the 16L3 is an essential component of the overall recommended Lebanon Area solution: Expansion of Mount Support #16 Substation.

ALTERNATIVES/OPTIONS

The 16L3 circuit position was central to the overall recommended solution of expanding the Mt. Support substation in Lebanon, NH with a second transmission supply line, second 115/13kV transformer, and two new 13kV feeder positions.

Other alternatives considered for the Lebanon Area can be found in the Lebanon, NH Supply and Distribution Study which is located in the appendix of this document.

FINANCIAL ASSESSMENT

The total estimated cost for this project is $1,200,000. The in-service target date for this project is December, 2016. 2015 is a test year for Granite State Electric and recognition of this project by the NH PUC as a Step Increase Project in the upcoming Granite State Electric Company rate case is expected. This will allow for more timely recovery of the investment.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

Construction of the new 16L3 13 kV Distribution Feeder will take place on a schedule paralleling the construction of the substation expansion.

REVIEWED BY:

PROJECT LEADER:

DIRECTOR/VP: C.P. Zamillo

FINANCE: Tusha Sanderson 1/12/17

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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: **Capital / Granite State Electric Co.**	HOME OFFICE REF #: **8830-C36424**
PROJECT TITLE: **GSE-Dist-Mt.Support-New 16L3 Feeder**	EXPECTED PROJECT TOTAL: **$1,200,000**
PROJECT TYPE (circle one): System Maint / **System Project** / Growth_/	
PROJECT START DATE: **5/1/2014**	PROJECT END DATE: **12/31/2017**
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ Improvement Upgrades
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct a new 13 kV Distribution Feeder (16L3) to be fed from Mount Support Substation. The 16L3 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L3 will continue overhead, North along Route 120 in the Town of Hanover where it will connect to existing area load currently feed from Hanover Substation.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Pole Licensing and underground system/Environmental Permitting will be obtained as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES. **Cost estimates will be calculated on an individual job basis. This project was initially approved for 2015 funding on an investment grade basis as part of the 2015-2019 approved capital budget. . 2015 is a Test year for Granite State Electric and recognition of this project by the NH PUC as a Step Increase Project in the upcoming Granite State Electric Company rate case is expected.**

WILL THERE BE ASSETS GREATER THAN $5,000 THAT IS CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT? **Yes**

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): **Not Known**
2. What is the replacement cost of the plant being removed (if original cost not known)? **Not Known**
3. Original Work Order of Plant to be removed (if known): **Not Known**
4. Is the Plant being removed reusable? **No**
5. What is the year of original installation of the plant being removed? **Various**

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
This project is fully funded in the 2017 Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months) (STEP Increase Project)	X
Rate Recovery (12 to 18 months)	
Was this Capital Expenditure included in the Annual Budget?	Yes

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)		
Will this, and other approved projects, cause a rate shock	**No**	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	**Yes**	
Has Environmental Compliance review been done?	**Yes**	
Has Tech Services review been done?	**Yes**	

ANALYSIS OF PROJECT VALUE

Design/Engineering	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	**$1,200,000**

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year (2017)	Future Years
(A) Capital budget	**$1,200,000**	**$50,000**	**$50,000**
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Chris Brouillard		4/13/17		
Region Director ($250K)	Tisha Sanderson	Tisha Sanderson	1/12/17		
Region Vice President ($500K)					
Region President ($1M)					
Corp Senior VP ($1.5M)					
Corp President ($3M)					

Liberty Utilities
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BUSINESS CASE

PROJECT TITLE: **INSTALL SPLICES - 6L2 & 6L4 DISTRIBUTION CIRCUITS**
PROJECT SPONSOR: **LIBERTY UTILITIES - EAST**
PROJECT LEAD: **ANTHONY STRABONE**
DATE: **3/9/16**
PROJECT ID: 8830-C42921
BUSINESS PLAN NUMBER:

RECOMMENDATION:

Install Splices on the 6L2 and 6L4 underground distribution circuits in the Hanover area in order to replace existing splices which are failing in service.

OBJECTIVE(S)

The objective of this project is to replace H, T and Y splices on the 6L2 and 6L4 distribution circuits due to identified issues with contractor workmanship and quality when the splices were installed.

BACKGROUND

On 2/6/16 Liberty experienced a failure of an H splice on its 6L4 Underground Distribution Circuit. Failure of this splice resulted in a lengthy outage for customers in the Hanover Area; which included Dartmouth College. Upon review of the splice failure, it has been determined this splice failed due to poor workmanship when installed. Liberty has identified 23 other splices that were installed by the same Contractor as the failed spliced. Similar splices have failed on these circuits in the past.

ALTERNATIVES/OPTIONS

Discussion of Options

Option 1: Do nothing- Replace splices as future failures occur

- Funding for this option will only be needed when a failure has occurred and therefore the financial impact is minimal when compared to Options 2 & 3. Taking into consideration that a splice failure will impact electric service to the area load, which includes Dartmouth College, electric service reliability will be negatively impacted and may result in complaints from those affected by these failures, also resulting in a negative impact to the Liberty brand name

Option 2: Closely monitor splices by increasing inspections (i.e. monthly/bi-monthly) and replace any splices that have signs of deteriorating.

- This option is a hybrid between options 1 & 3. The intent of this option is to identify failures before they occur by continuously conducting inspections; however, a splice failure between inspections is possible. This option has the potential to last many years until all splices have been replaced and thus becomes the most costly option. It also is likely to result in an increasing failure frequency over time.

Option 3: Proactively replace splices.

- Unlike options 1 & 2, this option has a definitive timeline and financial requirement to

complete replacement of all targeted splices. Funding this option will have an impact on the 2016/17 Capital Budget and may result in postponement and/or scope reduction of other 2016/17 Capital Projects. This option is the recommended option.

Financial Assessment

The total replacement cost for these splices and associated cable is estimated to cost $150,000. However, half the splices will be replaced in 2016 and the other half in 2017. Estimate cost for each year is $75,000.

Risk Assessment and Qualitative Evaluation

All work will be performed in accordance with Liberty and industry approved standards; policies & procedures; and safeguards. There is no unique risk associated with this work.

Implementation/Action Plan

We will utilize a reputable Electrical Contractor who is familiar with Liberty's Underground Standards and replace the identified underground cable splices on the 6L2 and 6L4 Distribution Circuits. The work will be closely monitored by a field construction coordinator and/or engineer. This project will occur over a two year period with splice replacements for the 6L4 circuit occurring in 2016 and splice replacements for the 6L2 circuit occurring in 2017.

Reviewed by:

Project Leader: Anthony Strabone

Director/VP:

Finance:

Liberty Utilities
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LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Liberty Utilities East (NH)	HOME OFFICE REF #:Job 8830-18002089; Project 8830-C42921
PROJECT TITLE: REPLACE SPLICES ON THE 6L2 AND 6L4 CIRCUITS	EXPECTED PROJECT TOTAL: $150,000
PROJECT TYPE (circle one): System Maint / System Project / *Growth* / LXA	
PROJECT START DATE: 4/1/16	PROJECT END DATE: 11/1/17
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

☐ **Growth**

Improvement Upgrades

■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Hanover, NH- Proactively replace identified suspect splices on the 6L2 and 6L4 underground distribution circuits in the Hanover area with straight splices prior to failure including necessary cable to facilitate splicing.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
NO

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
N/A

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.

$150,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
No

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:
1. Original Cost of Plant to be removed (if known):

2. What is the replacement cost of the plant being removed (if original cost not known)?
3. Original Work Order of Plant to be removed (if known):
4. Is the Plant being removed reusable?
5. What is the year of original installation of the plant being removed?

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
Company Capital 2015 budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)	x	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	NA	
Has Environmental Compliance review been done?	Yes	
Has Tech Services review been done?	Yes	

Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? None	

ANALYSIS OF PROJECT VALUE

Design/Engineering	$3,000
Material	$19,500
External contractor costs	$127,500
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$150,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year (2016)	To be spent in: Future Years (2017)
(A) Capital budget		$75,000	$75,000
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)		$75,000	$75,000

	Name	Signature	Date		
Requesting Party	Anthony Strabone		4/05/16		
Director	Chris Brouillard	C.P. Brouillard	4/5/16		
President – LU East					
Vice President Finance					

Director, Capital Budget & Planning Tisha Sanderson Tisha Sanderson 5/6/2016

Project Close Out Report | 2017

Requesting Region or Group:	GSECo	**Date of Closeout (MM/DD/YY):**	12/31/2017
Project Number	8830-1705		
Project Name:	8830-CNN002 01737 GSE-Dist-Subs Blanket		
Requesting Region:	New Hampshire	**Sponsor** (Name)**:**	Rodrigues; Charles
Project Champion:	Strabone; Anthony	**Project Manager**	Strabone; Anthony
Project Start Date:	1/1/2017	**Project Completion Date:**	12/31/2017
Requested Capital ($)	$10,000	**Expenditure Included in Approved Budget?**	Yes

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Anthony Strabone	Project Manager		2/15/18
Charles Rodrigues	Director of Engineering		2/15/18
Craig Jennings	Vice President-Operations and Engineering		2/20/18

Project Close Out Report | 2017

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes
2.4	Do you agree the project should be closed? If no, please explain:	Yes
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	3
2.6	Product and/or Service Performance	3
2.7	Scope	3
2.8	Cost (Budget)	3
2.9	Schedule	3

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes
3.3	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes
3.4	Identify the storage location for the following project documents items:		See below
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case	Local W Drive: W:\Engineering\Project Documents Electric	Electronic
3.4b	Project Charter	N/A	Electronic
3.4c	Project Plan	N/A	Electronic
3.4d	Budget Documentation and Invoices	N/A	Electronic
3.4e	Status Reports	N/A	Electronic

3.4f	Risks and Issues Log	N/A	Electronic
3.4g	Final deliverable	N/A	Electronic
3.4h	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.	N/A	Electronic

Section 4. Project Team

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)
N/A	N/A	N/A

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). Describe the problem and include any project documentation references (e.g., Project Plan, Issues Log) that provide additional details. Identify recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 6. Post-Implementation Support Plans

Project team to identify plans for post-implementation activities after project closeout. Refer to the Benefits Realization review gate for information about the Post-Implementation Review of Business Outcomes deliverable.

Action	Planned Date	Assigned To	Frequency
Post-Implementation Review of Business Outcomes (actual review)	N/A	N/A	N/A
Post-Implementation Review of Business Outcomes (approval)	N/A	N/A	N/A

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
N/A	N/A

Section 8. Financials

Project Manager and Functional Lead to provide details for the following tables.

Financial Descriptor	Amount
Total Actual Project Costs (including all Regional, Corporate and 3rd party costs)	$(92,608)
Total Budgeted amount	$10,000
Variance	$102,608

Reasons for Variance	Impact
Reclassification of burdens and labor	Credit to project funding

Project Close Out Report | 2017

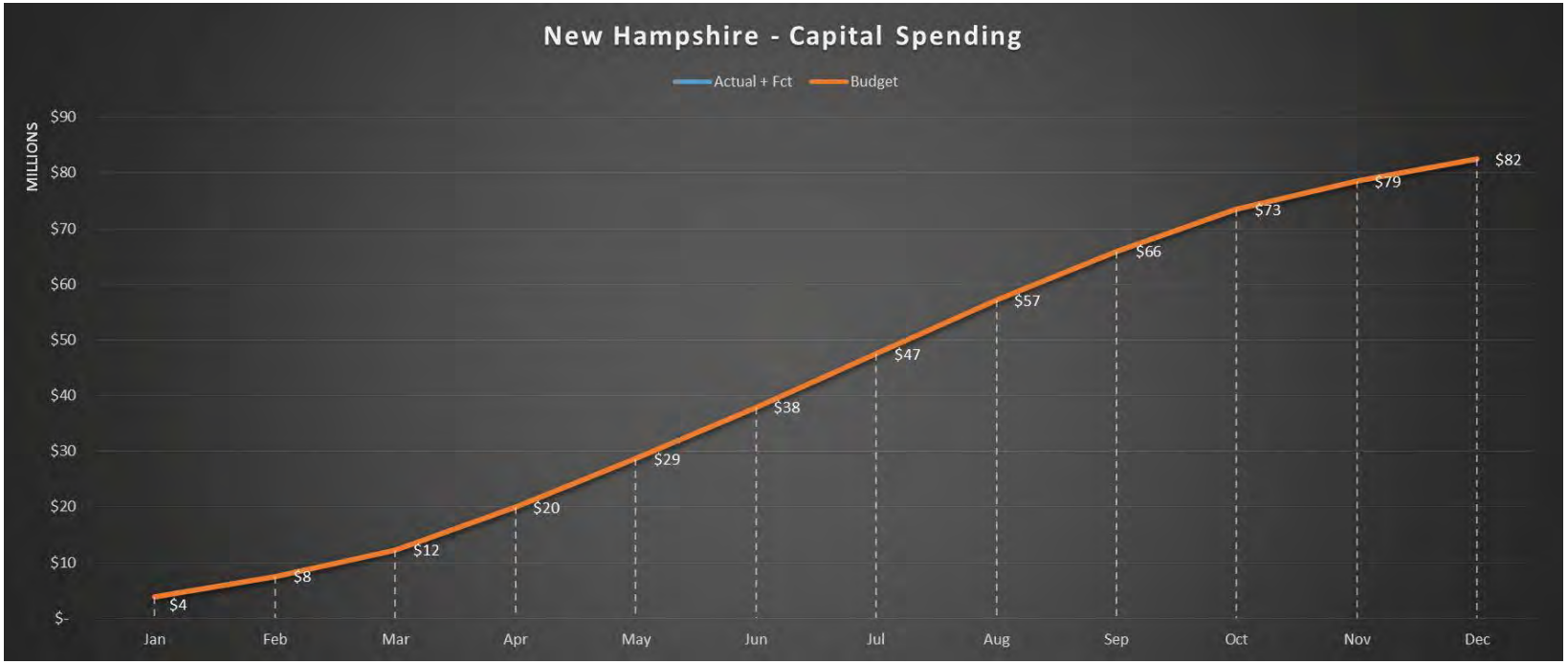
Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)	
Work Order 1	8830-14532151
Work Order 2	
Work Order 3	
Work Order 4	
Work Order 5	

JANUARY 2017 CAPITAL SPENDING UPDATE – 02/21/2017

Agenda

1. Safety Moment
2. January 2017 Capital Spending Results
3. 2016 Project Closure Reports - Update
4. 2017 Capital Budget – High Profile Project Identification
5. 2017 Project Funding Levels
6. Review of Project Acceleration Proposals/Timing of spend
7. Questions?



Capital Spending YTD													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Variance
Actual + Fct	$ 2,828,999												
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ (82,499,330)
	January	February	March	April	May	June	Jul	August	September	October	Nov	Dec	Annual
Actual EN	$ 1,845,125	$ 255,823	$ 1,536,747	$ 2,271,035	$ 3,092,151	$ 2,134,506	$ 4,823,707	$ 4,464,523	$ 6,357,420	$ 5,754,287	$ 3,331,232	$ 11,834,556	$ 47,701,112
Actual GSE	$ 973,907	$ 913,980	$ 872,907	$ 1,848,458	$ 1,218,355	$ 1,370,990	$ 1,623,655	$ 1,071,523	$ 1,794,694	$ 1,626,556	$ 1,855,596	$ 4,044,617	$ 19,215,239
Actual MEP	$ -	$ -	$ -	$ -	$ (64,881)	$ -	$ -	$ (29,496)	$ 75,904	$ (10,373)	$ 7,247	$ -	$ (21,599)
Actual Keene	$ 9,967	$ 18,053	$ 11,796	$ 13,987	$ 16,713	$ 47,438	$ 17,501	$ 180,005	$ 17,856	$ 20,685	$ 36,812	$ 192,407	$ 583,221
	2,828,999	**1,185,177**	**2,451,097**	**4,168,974**	**3,974,538**	**3,559,487**	**6,489,642**	**5,712,561**	**9,861,536**	**7,453,932**	**5,239,590**	**12,391,042**	$ 67,477,973
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

High Profile Project Identification

1. 8830-C36430 Pelham Sub $2.1M
2. 8830-C36431 Peljam New 14L4 Feeder $1.0M
3. 8840-1711 Main/Service Replace LPP $17.3M
4. Multi Transportation/Fleet $2.3M
5. 8840-1723 City/State Construction $5.2M
6. 8840-1761 Windham/Pelham $4.7M
7. TBD

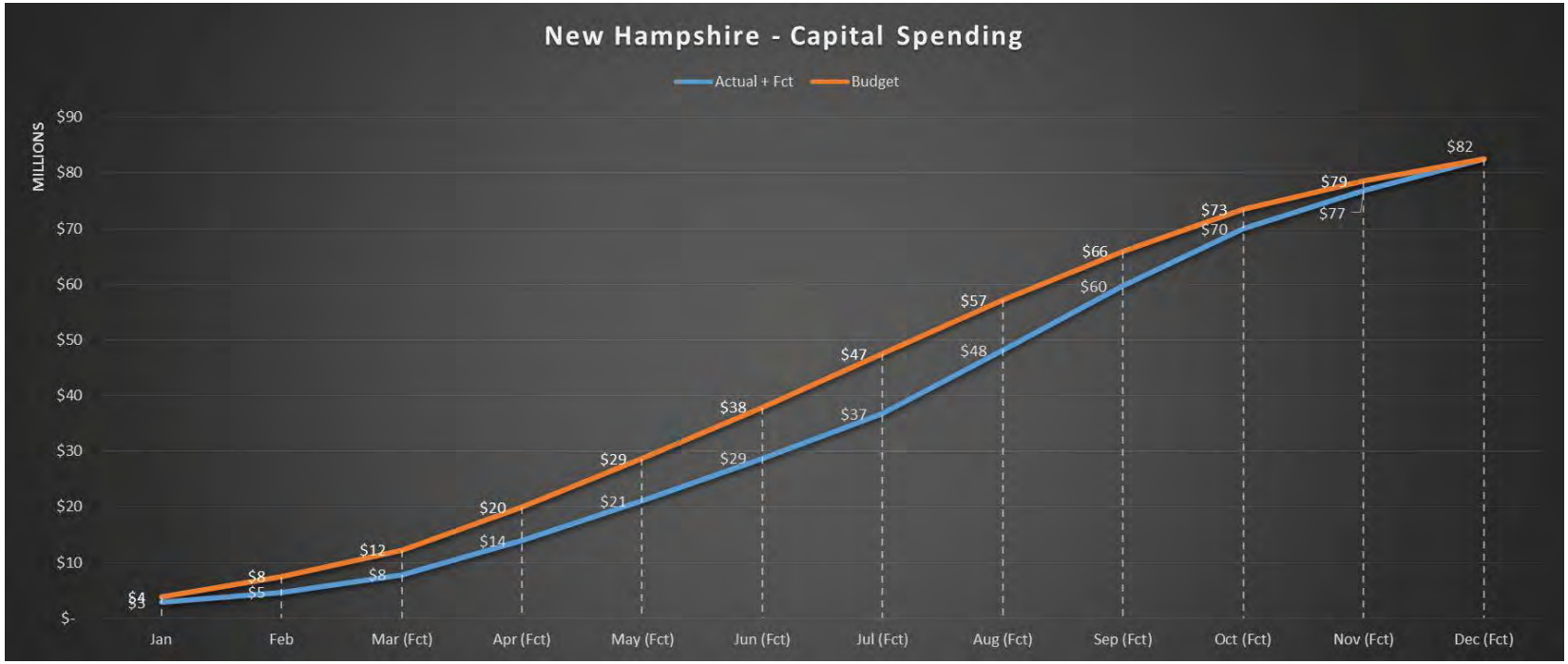
Review of Project Acceleration Proposals

Project	Company	Capital (Million)	Recovery	Lead Time	PUC Notice Needed	Comments
Parking Lot Repave - Manchester	8840	$ 0.60	Step	45 Days		Environmental Considerations
Parking Lot - Remove Railroad Tracks	8840	$ 0.30	Step			Environmental Considerations
Pelham Substation	8830	$ 1.50	Step	Mar. 31	Notify about accerlation	
Feeder 14L5	8830	$ 1.00	Step	Mar. 31	Notify about accerlation	
Charlestown Substation	8830	$ 0.50	Step	Feb. 28	Notify about accerlation	
Bare Conductor Replacement	8830	$ 0.50	REP	Mar. 31	Notify about accerlation	
CNG Filling Station	8840	$ 0.80	Step	Mar. 31		
Load Break Switches (6)	8830	$ 0.10	2020	Mar. 31		No recovery until next rate case
Snow Canopies (Londonderry)	8830/8840	$ 0.10	Step	Mar. 31		Safety hazard, snow falling from solar panels
Daniel Webster Highway	8840	$ 0.60	Step	Mar. 31		
Aldyl-A Replacement (200)	8840	$ 0.50	Step	Mar. 31		
Replace T.D. Williamson Stopping Equi	8840	$ 0.20	Step	Mar. 31		
Solar Panels	8840	$ 0.15	Step	Mar. 31		
Vehicles - EnergyNorth	8840	$ 0.25	Step	Mar. 31		
Londonderry Turnpike	8840	$ 0.75	Step	Mar. 31		
Laconia Phase II	8840	$ 1.40	Step	Mar. 31		
Merrimack Bridge/Bore	8840	$ 0.85	Step	Mar. 31		
Keene - Non COG Capital	8843	$ -		Mar. 31		
		$ 10.10				

FEBRUARY 2017 CAPITAL SPENDING UPDATE – 03/20/2017

Agenda

1. Safety Moment
2. February 2017 Capital Spending Results
3. 2017 Capital Budget – High Profile Project Presentations
4. Review of Project Acceleration Proposals
5. Discussion of 2018-2022 Projects (LTM Update)
6. Questions?



Capital Spending YTD													
	Jan	Feb	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 7,822,395	$ 13,914,474	$ 21,088,098	$ 28,760,260	$ 36,733,074	$ 48,147,216	$ 59,705,202	$ 69,937,631	$ 76,814,963	$ 82,499,330	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ 0
	Jan	Feb	Mar (Fct)	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 10,049,354	$ 9,117,378	$ 7,914,415	$ 5,755,464	$ 4,823,489	$ 66,192,026
Actual GSE	$ 973,907	$ 740,269	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 2,314,008	$ 2,223,063	$ 1,069,118	$ 829,228	$ 15,261,496
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,045,808
	2,828,999	1,826,692	3,166,704	6,092,079	7,173,624	7,672,162	7,972,814	11,414,142	11,557,986	10,232,428	6,877,332	5,684,367	$ 82,499,330
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

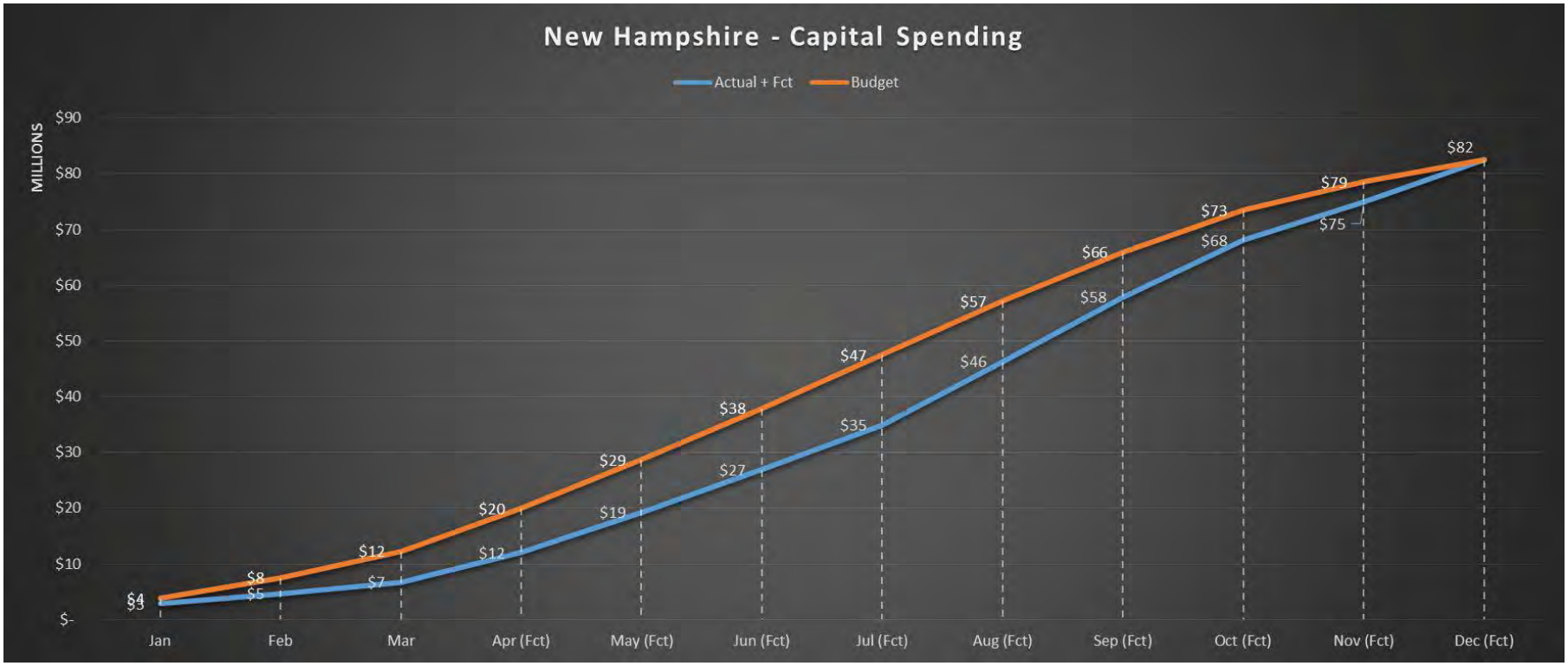
Review of Project Acceleration Proposals

Project	Company	Capital (Million)	Recovery	Lead Time	Status	Comments
Parking Lot Repave - Manchester	8840	0.9	Step	45 Days	Approved	Environmental Considerations
Pelham Substation	8830	1.5	Step	Mar. 31	Notify about accerlation	
Feeder 14L5	8830	0	Step	Mar. 31	Not approved	
Charlestown Substation	8830	0.5	Step	Feb. 28	Approved	
Bare Conductor Replacement	8830	0.2	REP	Mar. 31	Notify about accerlation	
CNG Filling Station	8840	1.9	Step	Mar. 31	Pending	
Load Break Switches (6)	8830	0.112	2020	Mar. 31	Approved	No recovery until next rate case
Snow Canopies (Londonderry)	8830/8840	0.1	Step	Mar. 31	Pending	Safety hazard, snow falling from solar panels
Install Main Daniel Webster Hwy, MMI	8840	0.65	Step	Mar. 31	Approved	
Aldyl-A Replacement (200)	8840	0.35	Step	Mar. 31	Approved	
Replace T.D. Williamson Stopping Equi	8840	0.5	Step	Mar. 31	Pending	
Manchester Solar Install	8840	0.19	Step	Mar. 31	Approved	
Nashua Meter Building Repointing	8840	0.15	Step	Mar. 31	Approved	
Vehicles - EnergyNorth	8840	0.675	Step	Mar. 31		
Londonderry Turnpike	8840	0	Step	Mar. 31	Cancelled	
Chestnut Street, Nashua Regulator	8840	0.325	Step	Mar. 31	Approved	
Tilton Yard - Replace Shelving	8840	0.008	Step	Mar. 31	Approved	
Tilton Office Refresh	8840	0.6	Step	Mar. 31	Approved	
Supplemental AC Dispatch Rm	8840	0.03	Step	Mar. 31	Approved	
Motorized Gate Concord Plant	8840	0.55	Step	Mar. 31	Approved	
Manchester Kitchen Refresh	8840	0.335	Step	Mar. 31	Approved	
Laconia Phase II	8840	0.85	Step	Mar. 31	Approved	
Manchester Gas Mixer Replacement	8840	0.24	Step		Approved	
Upgrade Main - Supply to Franklin		0.75	Step		Pending	
Upgrade West End Loop - Manchester		0.35	Step		Pending	
Purchase Robotic Camera		0.075	Step		Pending	
		11.84				

MARCH 2017 CAPITAL SPENDING UPDATE – 04/17/2017

Agenda

1. Safety Moment
2. March 2017 Capital Spending Results
3. 2017 Capital Budget – High Profile Project Presentations
4. 2018 Capital Budget Planning
5. Questions?

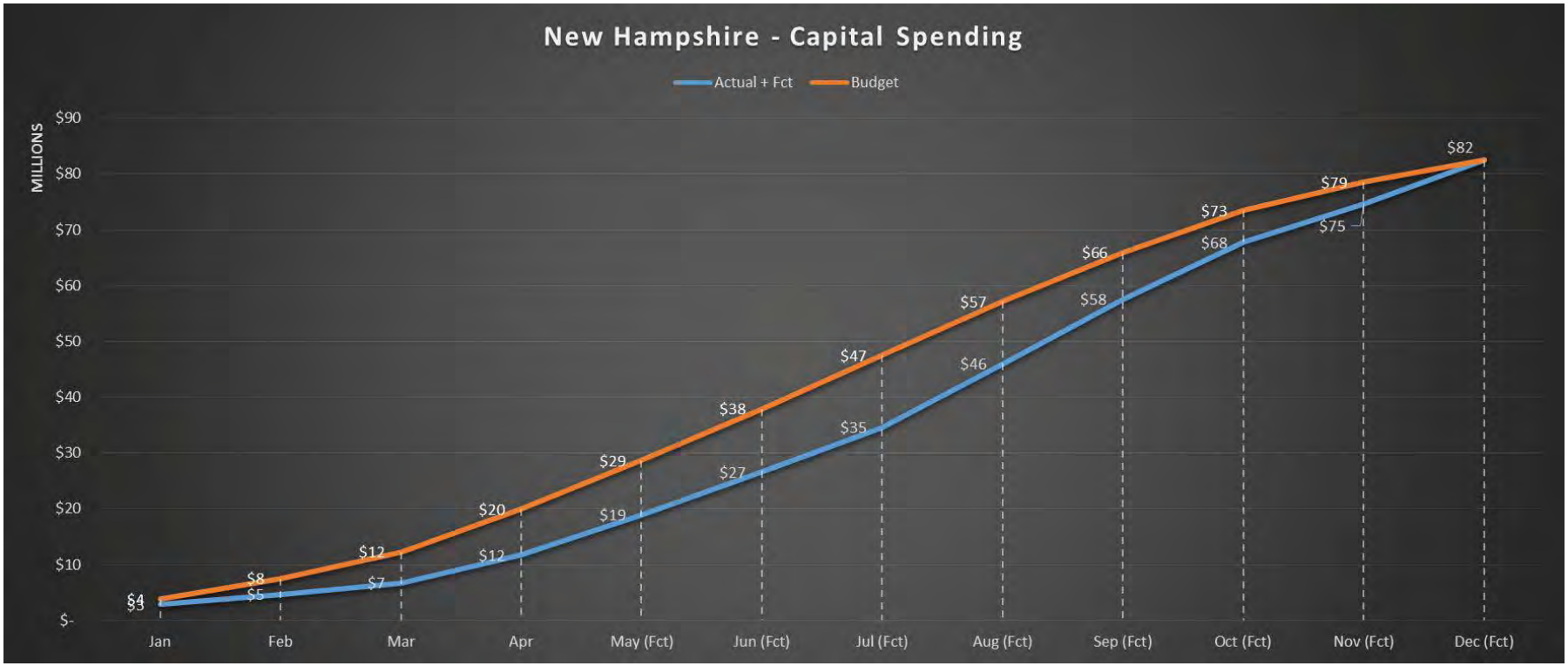


Capital Spending YTD													
	Jan	Feb	Mar	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 12,055,651	$ 19,229,275	$ 26,901,437	$ 34,874,251	$ 46,288,393	$ 57,846,379	$ 68,078,808	$ 74,956,140	$ 82,499,330	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ 0
	Jan	Feb	Mar	Apr (Fct)	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 4,068,312	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 10,049,354	$ 9,117,378	$ 7,914,415	$ 5,755,464	$ 4,823,489	$ 64,750,342
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 2,314,008	$ 2,223,063	$ 1,069,118	$ 2,677,116	$ 16,736,993
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 42,585	$ 1,011,995
	2,828,999	1,826,692	2,101,208	5,298,752	7,173,624	7,672,162	7,972,814	11,414,142	11,557,986	10,232,428	6,877,332	7,543,190	$ 82,499,330
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

APRIL 2017 CAPITAL SPENDING UPDATE – 05/15/2017

Agenda

1. Safety Moment
2. April 2017 Capital Spending Results
3. 2017 Capital Budget – High Profile Project Presentations
4. 2018 Capital Budget Planning
5. Questions?

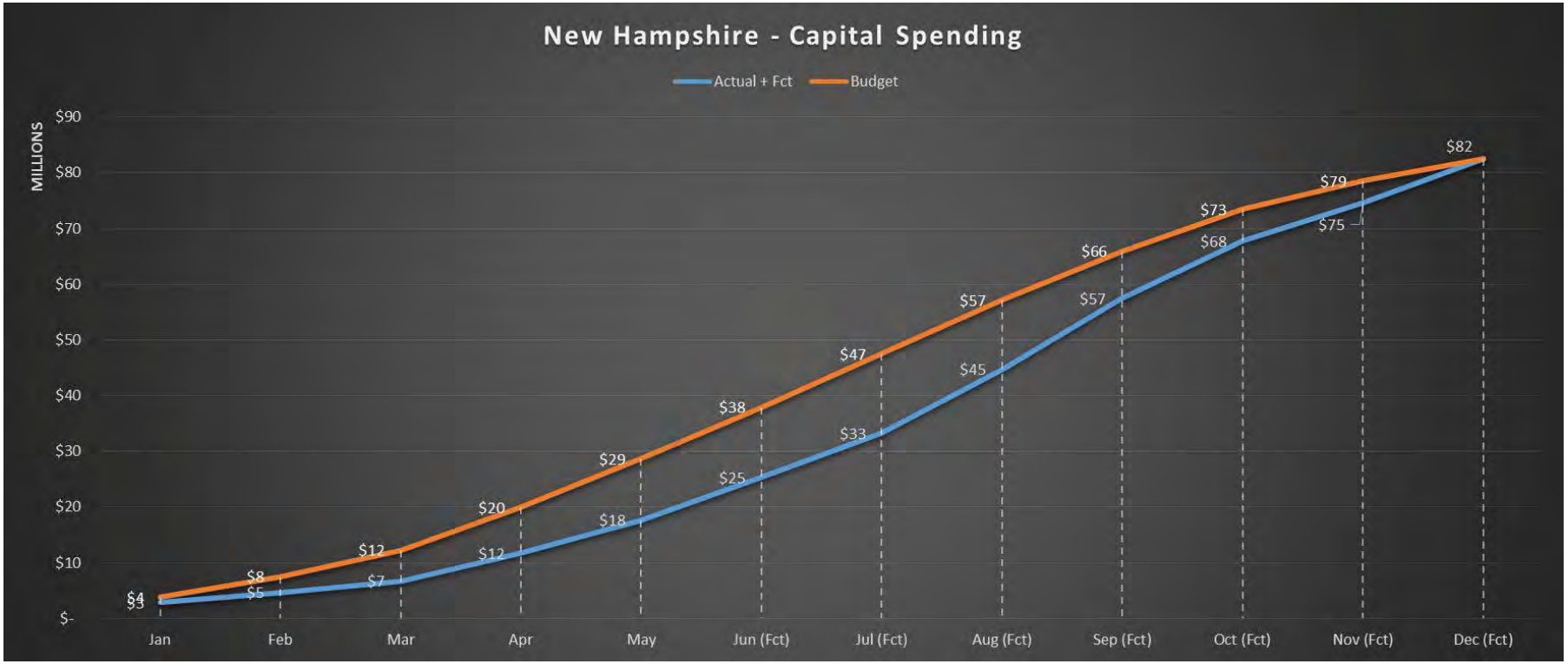


Capital Spending YTD													
	Jan	Feb	Mar	Apr	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 11,757,719	$ 18,931,343	$ 26,603,505	$ 34,576,319	$ 45,990,461	$ 57,548,447	$ 67,780,876	$ 74,658,208	$ 82,499,330	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ 0
	Jan	Feb	Mar	Apr	May (Fct)	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 3,949,161	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 10,049,354	$ 9,117,378	$ 7,914,415	$ 5,755,464	$ 4,747,916	$ 64,555,618
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,027,174	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 2,314,008	$ 2,223,063	$ 1,069,118	$ 2,965,677	$ 16,927,788
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 24,485	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 127,529	$ 1,015,924
	2,828,999	**1,826,692**	**2,101,208**	**5,000,820**	**7,173,624**	**7,672,162**	**7,972,814**	**11,414,142**	**11,557,986**	**10,232,428**	**6,877,332**	**7,841,122**	$ 82,499,330
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

MAY 2017 CAPITAL SPENDING UPDATE – 06/22/2017

Agenda

1. Safety Moment
2. May 2017 Capital Spending Results
3. 2017 Capital Budget – High Profile Project Presentations
4. Emergent Project Prioritization Discussion
5. Questions?

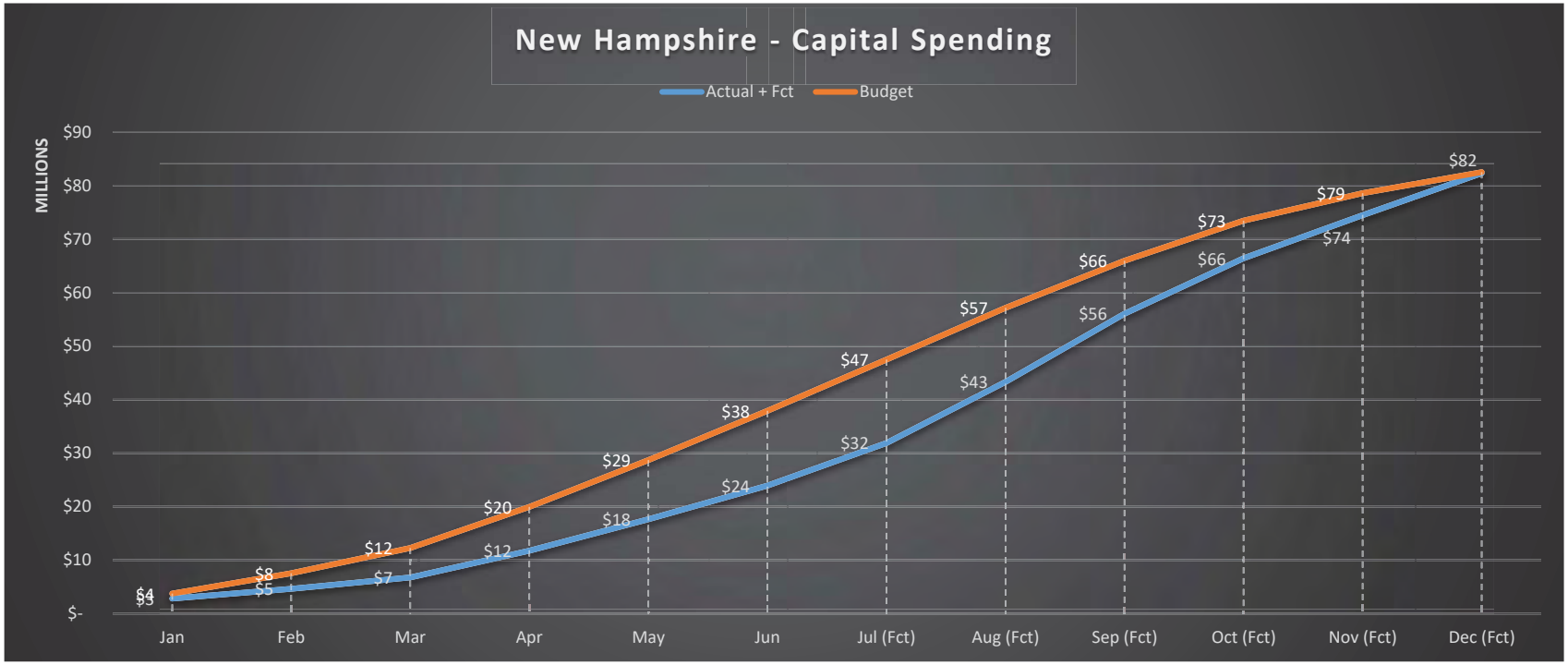


	Capital Spending YTD												
	Jan	Feb	Mar	Apr	May	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 11,757,719	$ 17,644,006	$ 25,316,168	$ 33,288,982	$ 44,703,124	$ 57,458,219	$ 67,780,875	$ 74,658,208	$ 82,499,330	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ (0)
	Jan	Feb	Mar	Apr	May	Jun (Fct)	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 3,949,161	$ 5,142,670	$ 6,259,602	$ 6,732,996	$ 10,049,354	$ 10,412,673	$ 7,914,415	$ 5,755,464	$ 4,747,916	$ 65,199,969
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,027,174	$ 686,524	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 2,215,822	$ 2,223,063	$ 1,069,118	$ 2,965,677	$ 16,262,716
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 24,485	$ 57,093	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 185,178	$ 52,750	$ 127,529	$ 1,036,645
	2,828,999	1,826,692	2,101,208	5,000,820	5,886,287	7,672,162	7,972,814	11,414,142	12,755,095	10,322,656	6,877,332	7,841,122	$ 82,499,330
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

JUNE 2017 CAPITAL SPENDING UPDATE – 07/17/2017

Agenda

1. Safety Moment
2. June 2017 Capital Spending Results
3. High Profile Project Presentations
4. June Project Status Review
5. Draft 2018 Capital Budget
6. Questions?

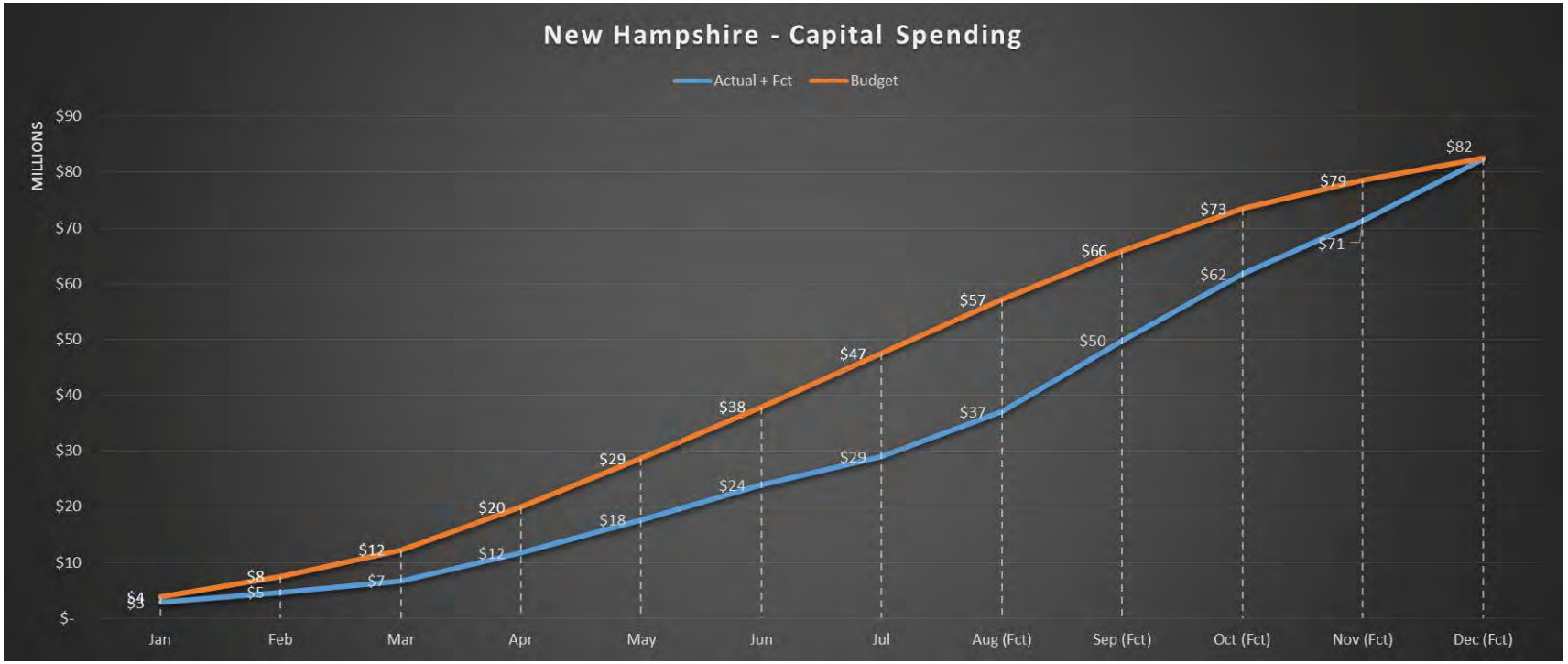


Capital Spending YTD													
	Jan	Feb	Mar	Apr	May	Jun	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 11,757,719	$ 17,644,006	$ 23,921,812	$ 31,894,626	$ 43,308,768	$ 56,063,863	$ 66,386,519	$ 74,454,860	$ 82,295,982	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ (203,348)
	Jan	Feb	Mar	Apr	May	Jun	Jul (Fct)	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 3,949,161	$ 5,142,670	$ 4,998,853	$ 6,732,996	$ 10,049,354	$ 10,412,673	$ 7,914,415	$ 6,716,109	$ 4,747,916	$ 64,899,865
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,027,174	$ 686,524	$ 1,214,691	$ 1,092,118	$ 1,217,088	$ 2,215,822	$ 2,223,063	$ 1,226,092	$ 2,965,677	$ 16,358,971
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 24,485	$ 57,093	$ 64,262	$ 147,700	$ 147,700	$ 126,600	$ 185,178	$ 126,139	$ 127,529	$ 1,037,146
	2,828,999	1,826,692	2,101,208	5,000,820	5,886,287	6,277,806	7,972,814	11,414,142	12,755,095	10,322,656	8,068,340	7,841,122	$ 82,295,982
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

JULY 2017 CAPITAL SPENDING UPDATE – 08/21/2017

Agenda

1. Safety Moment
2. July 2017 Capital Spending Results
3. High Profile Project Presentations
4. Project Close Out Variance Reporting
5. 2018-2022 Capital Budget
6. Questions?

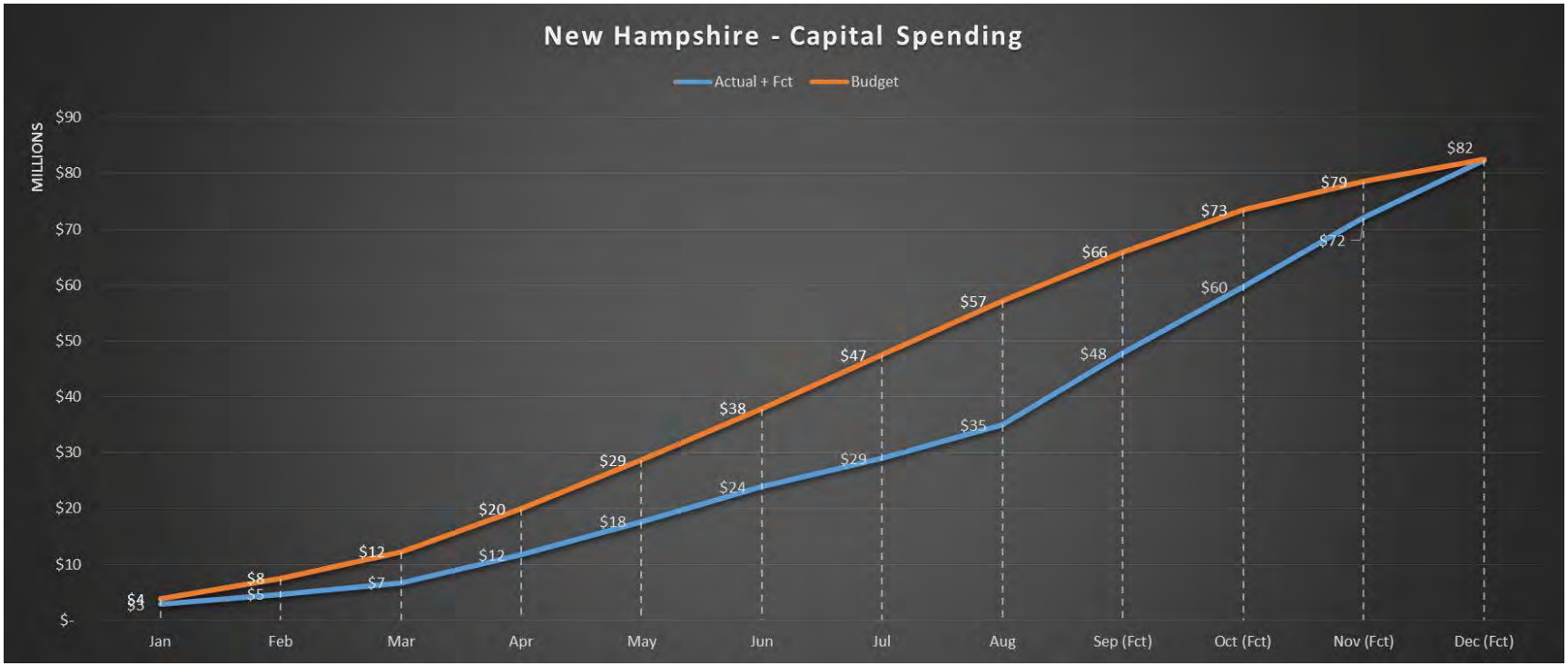


Capital Spending YTD													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 11,757,719	$ 17,644,006	$ 23,921,812	$ 28,947,462	$ 37,045,246	$ 49,800,341	$ 61,735,301	$ 71,271,870	$ 82,428,708	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ (70,622)
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug (Fct)	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 3,949,161	$ 5,142,670	$ 4,998,853	$ 3,960,796	$ 6,732,996	$ 10,412,673	$ 9,545,129	$ 6,716,109	$ 8,063,631	$ 63,757,736
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,027,174	$ 686,524	$ 1,214,691	$ 913,984	$ 1,217,088	$ 2,215,822	$ 2,223,063	$ 2,694,321	$ 2,965,677	$ 17,649,066
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 24,485	$ 57,093	$ 64,262	$ 150,870	$ 147,700	$ 126,600	$ 166,768	$ 126,139	$ 127,529	$ 1,021,906
	2,828,999	**1,826,692**	**2,101,208**	**5,000,820**	**5,886,287**	**6,277,806**	**5,025,650**	**8,097,784**	**12,755,095**	**11,934,960**	**9,536,569**	**11,156,837**	$ 82,428,708
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

AUGUST 2017 CAPITAL SPENDING UPDATE – 09/18/2017

Agenda

1. Safety Moment
2. August 2017 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Delays & Concerns - Roundtable
5. Project Close Out Variance Reporting – Example
6. Questions?



Capital Spending YTD													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Variance
Actual + Fct	$ 2,828,999	$ 4,655,691	$ 6,756,899	$ 11,757,719	$ 17,644,006	$ 23,921,812	$ 28,947,462	$ 35,008,487	$ 47,763,582	$ 59,698,542	$ 72,002,869	$ 82,428,708	
Budget	$ 3,758,981	$ 7,542,962	$ 12,280,018	$ 19,942,449	$ 28,686,425	$ 37,928,939	$ 47,472,105	$ 57,140,241	$ 65,952,221	$ 73,429,643	$ 78,560,969	$ 82,499,330	$ (70,622)
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep (Fct)	Oct (Fct)	Nov (Fct)	Dec (Fct)	Annual
Actual EN	$ 1,845,125	$ 1,063,382	$ 1,327,210	$ 3,949,161	$ 5,142,670	$ 4,998,853	$ 3,960,796	$ 3,965,238	$ 10,412,673	$ 9,545,129	$ 9,483,867	$ 8,063,631	$ 63,757,736
Actual GSE	$ 973,907	$ 740,269	$ 776,546	$ 1,027,174	$ 686,524	$ 1,214,691	$ 913,984	$ 1,898,965	$ 2,215,822	$ 2,223,063	$ 2,694,321	$ 2,283,800	$ 17,649,066
Actual MEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Actual Keene	$ 9,967	$ 23,041	$ (2,548)	$ 24,485	$ 57,093	$ 64,262	$ 150,870	$ 196,822	$ 126,600	$ 166,768	$ 126,139	$ 78,407	$ 1,021,906
	2,828,999	**1,826,692**	**2,101,208**	**5,000,820**	**5,886,287**	**6,277,806**	**5,025,650**	**6,061,025**	**12,755,095**	**11,934,960**	**12,304,327**	**10,425,838**	$ 82,428,708
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Budget EN	$ 1,043,592	$ 1,043,592	$ 1,975,567	$ 4,861,639	$ 5,793,614	$ 6,259,602	$ 6,732,996	$ 6,732,996	$ 5,801,020	$ 4,598,057	$ 2,439,106	$ 1,507,131	$ 48,788,912
Budget GSE	$ 1,123,937	$ 1,148,937	$ 1,148,937	$ 1,124,940	$ 1,253,410	$ 1,275,410	$ 1,092,118	$ 1,217,088	$ 1,314,008	$ 1,214,063	$ 1,069,118	$ 829,228	$ 13,811,194
Budget MEP	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 1,570,352	$ 18,844,224
Budget Keene	$ 21,100	$ 21,100	$ 42,200	$ 105,500	$ 126,600	$ 137,150	$ 147,700	$ 147,700	$ 126,600	$ 94,950	$ 52,750	$ 31,650	$ 1,055,000
	$ 3,758,981	$ 3,783,981	$ 4,737,056	$ 7,662,431	$ 8,743,976	$ 9,242,514	$ 9,543,166	$ 9,668,136	$ 8,811,980	$ 7,477,422	$ 5,131,326	$ 3,938,361	$ 82,499,330

SEPTEMBER 2017 CAPITAL SPENDING UPDATE – 10/17/2017

Agenda

1. Safety Moment
2. September 2017 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Delays & Concerns - Roundtable
5. Project Close Out Variance Reporting
6. Emergent Projects
7. Questions?

OCTOBER 2017 CAPITAL SPENDING UPDATE – 11/20/2017

Agenda

1. Safety Moment
2. October 2017 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Delays & Concerns - Roundtable
5. Project Close Out Variance Reporting
6. Emergent Projects
7. Questions?

NOVEMBER 2017 CAPITAL SPENDING UPDATE – 12/19/2017

Agenda

1. Safety Moment
2. November 2017 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Accruals due 12/22/2017
5. Over-Expenditure Forms due ASAP
6. Project Close Out Variance Reporting
7. Questions?

DECEMBER 2017 CAPITAL SPENDING UPDATE – 01/23/2018

Agenda

1. Safety Moment
2. December 2017 Capital Spending Results
    a. New Hampshire Overview
    b. Entity Overview
3. High Profile Project Presentations
    a. Fleet
    b. CNG Fast Fill Stations
    c. Windham/Pelham
    d. Pelham Substation
    e. Pelham Feeder
    f. City/State Construction
    g. CIBS
4. Project Closure Forms
5. 2018 Budget Overview
6. Questions?

Project	Budget Class	Priority	December (YTD)	Direct Cost	Overhead	2017 Original Budget	2017 Revisions	2017 Revised Budget	Variance	Remaining Budget	Project Manager	Comments
8830-1701	LU CapEx - Replenishment	Mandated	$ 324,376	$ 106,090	$ 218,287	$ 50,000.00	$ -	$ 50,000	($274,376.45)	($274,376)	Strabone; Anthony	
8830-1702	LU CapEx - Replenishment	Mandated	$ 64,283	$ 58,415	$ 5,868	$ 25,000.00	$ -	$ 25,000	($39,282.84)	($39,283)	Strabone; Anthony	
8830-1703	LU CapEx - Replenishment	Mandated	$ 81,497	$ 81,497	$ -	$ 195,000.00	$ -	$ 195,000	$113,502.93	$113,503	Foley; Rich	(11-16-15) We expect to spend about $84,000 through year End (43% of budget)
8830-1704	LU CapEx - Replenishment	Mandated	$ 410,576	$ 410,576	$ -	$ 390,000.00	$ -	$ 390,000	($20,575.58)	($20,576)	Foley; Rich	(11-16-15) $35,000 in Commitments - Project to spend $435,000 thru ye (111% of budget)
8830-1705	LU CapEx - Replenishment	Mandated	$ (92,608)	$ (43,830)	$ (48,778)	$ 10,000.00	$ -	$ 10,000	$102,608.12	$102,608	Strabone; Anthony	
8830-1706	LU CapEx - Replenishment	Mandated	$ -	$ -	$ -	$ 15,000.00	$ -	$ 15,000	$15,000.00	$15,000	Foley; Rich	
8830-1707	LU CapEx - Replenishment	Mandated	$ 30,192	$ 39,165	$ (8,973)	$ 40,000.00	$ -	$ 40,000	$9,808.02	$9,808	Strabone; Anthony	
8830-1708	LU CapEx - Replenishment	Mandated	$ 22,943	$ 22,943	$ -	$ 75,000.00	$ -	$ 75,000	$52,057.24	$52,057	Strabone; Anthony	
8830-1709	LU CapEx - Replenishment	Mandated	$ -	$ -	$ -	$ 2,575.00	$ -	$ 2,575	$2,575.00	$2,575	Strabone; Anthony	
8830-1710	LU CapEx - Replenishment	Mandated	$ 150,052	$ 67,475	$ 82,577	$ 250,000.00	$ -	$ 250,000	$99,947.89	$99,948	Strabone; Anthony	
8830-1711	LU CapEx - Replenishment	Mandated	$ 414,432	$ 165,339	$ 249,093	$ 387,000.00	$ -	$ 387,000	($27,431.77)	($27,432)	Strabone; Anthony	
8830-1712	LU CapEx - Replenishment	Mandated	$ 1,111,529	$ 244,466	$ 867,062	$ 800,000.00	$ -	$ 800,000	($311,528.66)	($311,529)	Strabone; Anthony	
8830-1713	LU CapEx - Replenishment	Mandated	$ 530,609	$ 267,719	$ 262,890	$ 400,000.00	$ -	$ 400,000	($130,609.02)	($130,609)	Strabone; Anthony	
8830-1714	LU CapEx - Replenishment	Mandated	$ 115,647	$ (18,913)	$ 134,560	$ 125,000.00	$ -	$ 125,000	$9,352.68	$9,353	Strabone; Anthony	
8830-1715	LU CapEx - Replenishment	Discretionary	$ -	$ -	$ -	$ 5,000.00	$ 100,000.00	$ 105,000	$105,000.00	$105,000	Strabone; Anthony	Increase for Golden Rock Substation (Tuscan Village Driver)
8830-1716	LU CapEx - Replenishment	Discretionary	$ -	$ -	$ -	$ 25,000.00	$ -	$ 25,000	$25,000.00	$25,000	Strabone; Anthony	
8830-1717	LU CapEx - Replenishment	Discretionary	$ -	$ -	$ -	$ 10,000.00	$ -	$ 10,000	$10,000.00	$10,000	Strabone; Anthony	
8830-1718	LU CapEx - Replenishment	Discretionary	$ -	$ -	$ -	$ 24,996.00	$ -	$ 24,996	$24,996.00	$24,996	Strabone; Anthony	
8830-1719	LU CapEx - Replenishment	Discretionary	$ (3,083)	$ (1,506)	$ (1,578)	$ 9,996.00	$ -	$ 9,996	$13,079.44	$13,079	Strabone; Anthony	
8830-1720	LU CapEx - Improvement	Mandated	$ -	$ -	$ -	$ 25,000.00	$ -	$ 25,000	$25,000.00	$25,000	Dorn; Doug	
8830-1721	LU CapEx - Improvement	Mandated	$ 314,042	$ 144,445	$ 169,597	$ 500,000.00	$ -	$ 500,000	$185,958.45	$185,958	Strabone; Anthony	
8830-1722	LU CapEx - Improvement	Mandated	$ 15,641	$ 5,133	$ 10,508	$ 25,000.00	$ -	$ 25,000	$9,359.24	$9,359	Strabone; Anthony	
8830-1723	LU CapEx - Improvement	Mandated	$ 152	$ (36,244)	$ 36,396	$ 75,000.00	$ -	$ 75,000	$74,848.39	$74,848	Strabone; Anthony	
8830-1724	LU CapEx - Improvement	Mandated	$ 70,994	$ 70,994	$ -	$ 50,000.00	$ -	$ 50,000	($20,993.62)	($20,994)	Dorn; Doug	
8830-1725	LU CapEx - Improvement	Discretionary	$ 41,976	$ 41,976	$ -	$ 50,000.00	$ -	$ 50,000	$8,024.29	$8,024	Romano; Don	
8830-1726	LU CapEx - Improvement	Discretionary	$ 283,406	$ 283,406	$ -	$ 250,000.00	$ -	$ 250,000	($33,405.96)	($33,406)	Foley; Rich	(11-16-15) with add of Rav4 for Metering total projected ~280,000 (112% of budget)
8830-1727	LU CapEx - Improvement	Discretionary	$ 69,149	$ 64,994	$ 4,155	$ 250,000.00	$ -	$ 250,000	$180,851.41	$180,851	Watson; Jennifer	
8830-1728	LU CapEx - Improvement	Discretionary	$ (3,585)	$ (2,930)	$ (655)	$ 39,996.00	$ -	$ 39,996	$43,580.97	$43,581	Dorn; Doug	
8830-1729	LU CapEx - Improvement	Discretionary	$ 9,960	$ 9,960	$ -	$ 84,996.00	$ -	$ 84,996	$75,036.00	$75,036	Dorn; Doug	
8830-1730	LU CapEx - Improvement	Discretionary	$ 1,401	$ 7,666	$ (6,264)	$ 25,000.00	$ -	$ 25,000	$23,598.81	$23,599	Dorn; Doug	
8830-1731	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 15,000.00	$ -	$ 15,000	$15,000.00	$15,000	Dorn; Doug	
8830-1732	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 291,360.73	$ (291,360.73)	$ -	$0.00	$0	Watson; Jennifer	Anticipating delay in receipt of project charges
8830-1733	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 291,360.73	$ (291,360.73)	$ -	$0.00	$0	Watson; Jennifer	Anticipating delay in receipt of project charges
8830-1734	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 322,928.34	$ (322,928.34)	$ -	$0.00	$0	Watson; Jennifer	deferred, because of Project One and the GIS Roadmap
8830-1735	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 8,991.85	$ (8,991.85)	$ -	$0.00	$0	Watson; Jennifer	deferred, because of Project One and the GIS Roadmap
8830-1736	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ 50,000.00	$ (500,000.00)	$ (450,000)	($450,000.00)	$0	Watson; Jennifer	deferred, because of Project One and the GIS Roadmap
8830-1737	LU CapEx - Growth	Growth	$ 550,399	$ 172,767	$ 377,633	$ 1,000,000.00	$ -	$ 1,000,000	$449,600.59	$449,601	Strabone; Anthony	
8830-1738	LU CapEx - Growth	Growth	$ 1,374,477	$ 350,349	$ 1,024,128	$ 1,200,000.00	$ -	$ 1,200,000	($174,477.27)	($174,477)	Strabone; Anthony	
8830-1739	LU CapEx - Improvement	Discretionary	$ 20,901	$ 11,072	$ 9,829	$ -	$ 12,030.00	$ 12,030	($8,870.73)	($8,871)	Dorn; Doug	
8830-1740	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ -	$ 17,631.00	$ 17,631	$17,631.00	$17,631	Dorn; Doug	Emergent Project
8830-1741	LU CapEx - Improvement	Discretionary	$ 49,824	$ 42,080	$ 7,744	$ -	$ 35,000.00	$ 35,000	($14,823.60)	($14,824)	Strabone; Anthony	Emergent Project
8830-1742	LU CapEx - Improvement	Discretionary	$ 2,487	$ 1,880	$ 607	$ -	$ 65,000.00	$ 65,000	$62,513.35	$62,513	Strabone; Anthony	Recloser will not be replaced before year end
8830-1743	LU CapEx - Improvement	Discretionary	$ 116,368	$ 116,368	$ -	$ -	$ 116,586.00	$ 116,586	$217.97	$218	Romano; Don	Emergent Project
8830-1744	LU CapEx - Improvement	Discretionary	$ 27,169	$ 23,701	$ 3,467	$ -	$ 100,000.00	$ 100,000	$72,831.07	$72,831	Strabone; Anthony	
8830-1745	LU CapEx - Improvement	Discretionary	$ 12,450	$ 12,450	$ -	$ -	$ 19,745.00	$ 19,745	$7,295.00	$7,295	MacDonald; Rich	
8830-1746	LU CapEx - Improvement	Discretionary	$ 113,750	$ 113,750	$ -		$ 50,000.00	$ 50,000	($63,750.00)	($63,750)	MacDonald; Rich	
8830-1867	LU CapEx - Improvement	Discretionary	$ -	$ -	$ -	$ -	$ 50,000.00	$ 50,000	$50,000.00	$50,000	Strabone; Anthony	
8830-C18603	LU CapEx - Improvement	Regulatory	$ 1,784,038	$ 1,501,456	$ 282,582	$ 1,300,000.00	$ -	$ 1,300,000	($484,038.04)	($484,038)	Strabone; Anthony	
8830-C18620	LU CapEx - Replenishment	Regulatory	$ 499,069	$ 484,011	$ 15,058	$ 316,992.00	$ -	$ 316,992	($182,077.27)	($182,077)	Strabone; Anthony	
8830-C18630	LU CapEx - Replenishment	Regulatory	$ 283,069	$ 225,997	$ 57,072	$ 25,000.00	$ 500,000.00	$ 525,000	$241,931.21	$241,931	Strabone; Anthony	
8830-C20473	LU CapEx - Improvement	Regulatory	$ -	$ -	$ -	$ 200,000.00	$ -	$ 200,000	$200,000.00	$200,000	Strabone; Anthony	
8830-C22214	LU CapEx - Improvement	Discretionary	$ 234,236	$ 101,340	$ 132,896	$ 75,000.00	$ 138,618.00	$ 213,618	($20,617.73)	($20,618)	Strabone; Anthony	
8830-C31402	LU CapEx - Replenishment	Discretionary	$ (8,293)	$ (6,843)	$ (1,451)	$ 100,000.00	$ -	$ 100,000	$108,292.43	$108,293	Strabone; Anthony	
8830-C32279	LU CapEx - Replenishment	Discretionary	$ (38)	$ (38)	$ -	$ -	$ -	$ -	$38.22	$0	Strabone; Anthony	
8830-C36423	LU CapEx - Improvement	Regulatory	$ 253,472	$ (2,460)	$ 255,933	$ 300,000.00	$ -	$ 300,000	$46,527.64	$46,528	Strabone; Anthony	
8830-C36424	LU CapEx - Improvement	Regulatory	$ 467,937	$ 224,224	$ 243,712	$ 50,000.00	$ 225,000.00	$ 275,000	($192,936.60)	($192,937)	Strabone; Anthony	
8830-C36425	LU CapEx - Improvement	Regulatory	$ 555,143	$ 188,271	$ 366,872	$ 50,000.00	$ 400,909.00	$ 450,909	($104,233.96)	($104,234)	Strabone; Anthony	
8830-C36427	LU CapEx - Replenishment	Discretionary	$ (18,359)	$ (50)	$ (18,309)	$ -	$ -	$ -	$18,359.16	$0	Strabone; Anthony	
8830-C36430	LU CapEx - Improvement	Regulatory	$ 3,925,242	$ 2,788,561	$ 1,136,681	$ 2,100,000.00	$ 1,420,000.00	$ 3,520,000	($405,242.48)	($405,242)	Strabone; Anthony	
8830-C36431	LU CapEx - Improvement	Regulatory	$ 1,203,589	$ 992,358	$ 211,231	$ 1,000,000.00	$ -	$ 1,000,000	($203,589.00)	($203,589)	Strabone; Anthony	
8830-C36433	LU CapEx - Improvement	Mandated	$ 99,322	$ 28,720	$ 70,601	$ 25,000.00	$ -	$ 25,000	($74,321.53)	($74,322)	Strabone; Anthony	
8830-C36435	LU CapEx - Replenishment	Discretionary	$ 39,611	$ 14,328	$ 25,282	$ -	$ 32,993.00	$ 32,993	($6,617.70)	($6,618)	Strabone; Anthony	
8830-C42851	LU CapEx - Improvement	Discretionary	$ 217,522	$ 88,567	$ 128,955	$ 500,000.00	$ -	$ 500,000	$282,477.92	$282,478	Strabone; Anthony	
8830-C42901	LU CapEx - Improvement	Discretionary	$ 172,156	$ 39,534	$ 132,621	$ 150,000.00	$ -	$ 150,000	($22,155.89)	($22,156)	Strabone; Anthony	
8830-C42912	LU CapEx - Growth	Growth	$ -	$ -	$ -	$ 25,000.00	$ -	$ 25,000	$25,000.00	$25,000	Strabone; Anthony	
8830-C42920	LU CapEx - Improvement	Discretionary	$ 8,463	$ 6,804	$ 1,659	$ -				$0	Strabone; Anthony	
8830-C42921	LU CapEx - Improvement	Discretionary	$ 203,306	$ 126,761	$ 76,544		$ 111,562.00	$ 111,562	($91,743.61)	($91,744)	Strabone; Anthony	
8830-C42926	LU CapEx - Replenishment	Discretionary	$ 110,870	$ 31,250	$ 79,621	$ -	$ 107,302.00	$ 107,302	($3,568.12)	($3,568)	Strabone; Anthony	
8830-C42930	LU CapEx - Growth	Growth	$ 6,923	$ 1,750	$ 5,172	$ 200,000.00	$ -	$ 200,000	$193,077.15	$193,077	Strabone; Anthony	
8830-C42933	LU CapEx - Improvement	Discretionary	$ 1,109	$ 400	$ 709	$ -	$ -	$ -	($1,109.35)	$0	Strabone; Anthony	Carryover Cost
8830-C42934	LU CapEx - Replenishment	Emergent	$ 82,731	$ 41,957	$ 40,774	$ 112,000.00	$ -	$ 112,000	$29,268.63	$29,269	Strabone; Anthony	
8830-CD0291	LU CapEx - Replenishment	Mandated	$ 70,683	$ 46,244	$ 24,439	$ -	$ 21,286.00	$ 21,286	($49,396.81)	($49,397)	Strabone; Anthony	
8830-CD0376	LU CapEx - Improvement	Discretionary	$ 59,261	$ 59,261	$ -	$ -	$ -	$ -	($59,261.36)	$0	Strabone; Anthony	
8830-OTH-009	LU CapEx - Improvement	Discretionary	$ 2,878	$ 2,878	$ -	$ -	$ -	$ -	($2,877.83)	$0	Foley; Rich	Carryover Cost
8830-UNALLOC BRDN	LU CapEx - Improvement	Discretionary	$ (166,933)	$ 1,645,513	$ (1,812,446)	$ -	$ -	$ -	$166,933.12	$0	Trottier; Cynthia	
			$ 16,318,409	**$ 11,464,048**	**$ 4,854,361**	**$ 13,923,193**	**$ 2,109,020**	**$ 16,032,213**	**($286,195.54)**	**($286,196)**		

highlighted items: Attachment Staff 1-2 provided different numbers. They were copied over to the response incorrectly.

Project Name (All)

Row Labels	Sum of Labor	Sum of Material	Sum of Voucher	Sum of Outside Srvc	Sum of Overhead	Sum of COR	Sum of CIAC	Sum of AFUDC	Sum of CY	Sum of PY	Sum of Grand Total
8830-1701	$ 72,449	$ 12,911	$ 12,620		$ 218,287		$ 8,169	$ (60)			$ 324,376
8830-1702	$ 3,079	$ 59,813	$ (2,160)	$ (2,468)	$ 5,868			$ 150			$ 64,283
8830-1703	$ (105)		$ 81,602								$ 81,497
8830-1704		$ -	$ 410,576								$ 410,576
8830-1705	$ (7,673)		$ (30,651)		$ (48,778)			$ (5,506)			$ (92,608)
8830-1707			$ 39,165		$ (8,973)						$ 30,192
8830-1708			$ 22,943								$ 22,943
8830-1710	$ 16,319	$ 33,324	$ 13,646		$ 82,577		$ 4,186				$ 150,052
8830-1711	$ 76,274	$ 42,810	$ 8,925	$ 18,175	$ 249,093		$ 16,878	$ 2,277			$ 414,432
8830-1712	$ 301,135	$ 87,854	$ (159,497)	$ 49,328	$ 867,062		$ (37,298)	$ 2,944			$ 1,111,529
8830-1713	$ 79,941	$ 141,148	$ 44,601		$ 262,890		$ 2,457	$ (428)			$ 530,609
8830-1714	$ 40,673	$ 22,817	$ 58,473	$ 15,658	$ 134,560		$ (155,789)	$ (744)			$ 115,647
8830-1719	$ (1,820)	$ -	$ (45)		$ (1,578)		$ 359				$ (3,083)
8830-1721	$ 42,461	$ 41,450	$ 101,351	$ 1,420	$ 169,597			$ 6,763		$ (49,000)	$ 314,042
8830-1722	$ 10	$ 4,440	$ 683		$ 10,508						$ 15,641
8830-1723	$ 23,748	$ 8,758	$ (39,271)	$ 5,075	$ 36,396		$ (31,035)	$ (3,518)			$ 152
8830-1724			$ 70,994								$ 70,994
8830-1725			$ 41,976								$ 41,976
8830-1726			$ 283,406								$ 283,406
8830-1727	$ -		$ 64,173		$ 4,155			$ 821			$ 69,149
8830-1728		$ 968	$ (3,898)		$ (655)						$ (3,585)
8830-1729			$ 9,960								$ 9,960
8830-1730			$ 8,645		$ (6,264)			$ (980)			$ 1,401
8830-1737	$ 101,835	$ 77,767	$ 36,039	$ (2,762)	$ 377,633		$ (40,703)	$ 581			$ 550,399
8830-1738	$ 336,346	$ 279,390	$ 590,400	$ 63,548	$ 1,024,128		$ (919,791)	$ 456			$ 1,374,477
8830-1739	$ 1,047		$ 10,025		$ 9,829						$ 20,901
8830-1741			$ 42,080		$ 7,744						$ 49,824
8830-1742			$ 1,880		$ 607						$ 2,487
8830-1743			$ 116,000					$ 368			$ 116,368
8830-1744			$ 23,701		$ 3,467						$ 27,169
8830-1745			$ 12,450								$ 12,450
8830-1746			$ 113,750								$ 113,750
8830-C18603	$ 63,733	$ 66,446	$ 1,502,036	$ (50,000)	$ 282,582		$ (11,554)	$ 12,375		$ (81,580)	$ 1,784,038
8830-C18620	$ 6,957	$ 638	$ 475,842		$ 15,058			$ 574			$ 499,069
8830-C18630	$ 19,728		$ 200,656	$ 12,767	$ 57,072			$ 2,846		$ (10,000)	$ 283,069
8830-C22214	$ 31,275	$ 44,175	$ 27,147		$ 132,896			$ (1,258)			$ 234,236
8830-C31402	$ (173)		$ (6,578)		$ (1,451)			$ (92)			$ (8,293)
8830-C32279	$ (38)										$ (38)
8830-C36423	$ 6,604	$ (3,446)	$ 13,759	$ 96,023	$ 255,933					$ (115,400)	$ 253,472
8830-C36424	$ 8,418	$ 246,848	$ 17,655	$ 91,304	$ 243,712					$ (140,000)	$ 467,937
8830-C36425	$ 16,887	$ 137,790	$ 223,452	$ 30,143	$ 366,872					$ (220,000)	$ 555,143
8830-c36427	$ (210)	$ 160			$ (18,309)						$ (18,359)
8830-C36430	$ 84,611	$ 84,021	$ 2,292,052	$ 247,063	$ 1,136,681			$ 113,215		$ (32,400)	$ 3,925,242
8830-C36431	$ 26,857	$ 129,235	$ 802,536	$ 25,076	$ 211,231			$ 8,654			$ 1,203,589
8830-C36433	$ 21,314	$ 5,031	$ 1,488	$ 888	$ 70,601						$ 99,322
8830-C36435	$ 4,594	$ 5,594	$ 2,184		$ 25,282			$ 1,957			$ 39,611
8830-C42851	$ 18,284	$ 26,663	$ 117,158	$ 3,379	$ 128,955			$ 6,782		$ (83,700)	$ 217,522
8830-C42901	$ 13,517	$ 13,763	$ 30,735	$ (1,192)	$ 132,621			$ (289)		$ (17,000)	$ 172,156
8830-C42920			$ 6,705		$ 1,659			$ 99			$ 8,463
8830-C42921	$ 3,183	$ 75,538	$ 48,040		$ 76,544						$ 203,306
8830-C42926	$ 6,300	$ 16,462	$ 5,150	$ 3,141	$ 79,621			$ 202		$ (5)	$ 110,870
8830-C42930	$ 1,639				$ 5,172			$ 111			$ 6,923
8830-C42933	$ 274				$ 709			$ 127			$ 1,109
8830-C42934	$ 18,526	$ 20,851	$ 2,580		$ 40,774						$ 82,731
8830-CD0291	$ 7,533	$ 12,669		$ 4,446	$ 24,439		$ 21,595				$ 70,683
8830-CD0376			$ 59,261								$ 59,261
8830-OTH-009			$ 2,700					$ 178			$ 2,878
8830-UNALLOC BRDN	$ 1,351,118	$ 227,723	$ 313,697	$ 79,966	$ (1,812,446)				$ 7,074	$ (36,154)	$ (166,933)
Grand Total	**$ 2,796,650**	**$ 1,923,611**	**$ 8,122,797**	**$ 690,976**	**$ 4,854,361**		**$ (1,142,526)**	**$ 148,605**	**$ 7,074**	**$ (785,239)**	**$ 16,318,409**

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 5

Date Request Received: 7/25/19
Request No. Staff 5-14

Date of Response: 8/8/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Reference the Company's responses to Staff 3-29:

a. Given the growth provided by the Tuscan Village project is the primary justification for the Golden Rock and Rockingham projects, how much in terms of financial contributions or CIAC (Contributions in Aid of Construction) will Tuscan Village contribute to Liberty's total planned capital spending for these projects?

b. Are "other commercial growth" projects in the Salem area providing CIAC to Liberty? If yes, please provide those CIAC amounts by project.

c. If neither Tuscan Village nor other commercial projects are supporting the Golden Rock and Rockingham capital projects through CIAC, then provide the financial justification as to why those capital expenditures should be borne by all of Liberty's ratepayers.

d. Please provide:

   i. the distribution planning study for all work relating to the Goldenrock and Rockingham projects

   ii. the Company's request for service (RSI) load calculations for proposed loads including calculations for loads that have been placed into service at the Tuscan Village

   iii. actual loads for those services that have been energized

   iv. the engineering business case for the Goldenrock/Barron Ave/Salem Depot/New Rockingham transmission and distribution work

   v. other applicable capital expenditure approval documentation required for this capital expenditure.

RESPONSE:

a. As of the time of this response, the total CIAC received is $752,982. Only 25% of the design is completed for Tuscan Village. Once further design of the area is completed, the load information will be calculated which will allow Liberty to request any additional CIAC as necessary.

b. There are many projects that make up "other commercial growth" projects, and all projects follow Line Extension Policies 3 and 4 in the Company's tariff. If the revenue calculation provided for in the tariff requires the customer to provide CIAC, then the Company will request the contribution. The Gateway Project, noted in Staff 3-29, is the largest commercial project outside of the Tuscan Village project. That project provided for $155,255 in CIAC as of the date of this response. There are other buildings that have not yet been designed at this time, thus the Company does not know the loads or if any CIAC will be necessary related to those buildings.

c. Please see the response to subpart a.

d. See the responses below:

   i. Please see Attachment Staff 5-14.d.i. for the Salem Area Planning Study that explains the necessity of the Golden Rock and Rockingham projects.

   ii. Load calculations are based on industry standards for the type of businesses and housing being built. The developer provided the types of buildings and then the Company estimated the loads based on those standards. Please see Attachment Staff 5-14.d.ii.1.xlsx through Attachment Staff 5-14.d.ii.5.xlsx for CIAC calculations by customer. Please note the customer names have been replaced with numerical values for confidentiality reasons.

   iii. The actual load for the services energized as of the date of this response is 2094 kW, with approximately 7,155,205 annual kWh.

   iv. The business cases and other related project documentation for Golden Rock and the Rockingham Supply line and substation are provided in Attachment Staff 5-14.d.iv. The Baron Ave and Salem Depot projects do not have business cases associated with them as they are not planned to be retired until in or about 2023.

   v. There is no other documentation required for these capital expenditures other than what has been provided in this response.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-13

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Projects 8830-1864 & 8830-PE, $1.5 million land purchase. Please provide the following information involving the purchase of the Rockingham substation site:

a. Copy of signed Purchase and Sale Agreement.
b. Complete copy of the property appraisal including all attachments.
c. Copies of all Change Orders or Over Expenditure Applications related to the projects.
d. Any and all documentation and analysis associated with Liberty's research of alternative sites (other than Salem Depot) within the Salem service area.
e. Any and all documentation (including e-mails, memos, spreadsheet analysis and presentations) between Liberty and the corporate parent associated with proposing and approving the purchase of the Rockingham site
f. Verification that the $1.5 million land purchase, including all carrying costs, have not been included in the 2018 test year and the 2019 Step Increase.
g. Site Plan of the Salem Depot substation location and a detailed explanation, including any written analysis, as to why it was not considered as a viable alternate site.
h. Copies of work orders/spreadsheets associated with #'s 301864-03001 and 301864-03002, showing costs spent and dates.
i. Amount of CIAC associated with the purchase and amount of projected CIAC associated with construction of the substation.

RESPONSE:

a. Please see Attachment Staff TS 1-13.a.
b. Please see Attachment Staff TS 1-13.b.
c. Please see Attachment Staff TS 1-13.c.
d. Please see the response to part g.

Docket No. DE 19-064 Request No. Staff TS 1-13

e. Approval of the business case and the related change order is the approval of the Rockingham substation site.

f. Please see Attachment Staff TS 1-13.h.xlsx.

g. Please see Attachment Staff TS 1-13.g. In order to accommodate Rockingham substation, the parcel needs to be a minimum of one acre. The Company purchased 1.5 acres because it needs additional undeveloped land around the substation to accommodate vehicles or large equipment necessary to perform any future maintenance or replacement of equipment at the substation. The fence line will be placed near the property line to alleviate the need for traffic control and road closures for the large equipment previously mentioned, as this is currently a concern at the Salem Depot substation. Parcel #1099 is only 0.14 acres and parcel #10115, where Salem Depot substation is currently located is only 0.44 acres, as provided by the City's assessment data.

h. Please see Attachment Staff TS 1-13.h.xlsx.

i. The line extension policy is the only policy approved in the tariff that provides for CIAC. This project is not a line extension, thus CIAC is not associated.

PURCHASE AND SALE AGREEMENT

This Agreement is dated this ___ day of December, 2017 (the "Effective Date"), between Rock Acquisition, LLC, a New Hampshire limited liability company, having an address of 2352 Main St., Suite 201, Concord, MA 01742 (the "Seller"), and Liberty Utilities (Granite State Electric) Corp., a New Hampshire corporation having a mailing address of 15 Buttrick Road, Londonderry, NH 03053 (the "Buyer").

Reference is made to the following facts:

A. Seller owns approximately 120 acres of land on Route 28 in Salem, New Hampshire, being developed as a retail and residential mixed-use project under the name of "Tuscan Village" (the "Tuscan Village Project").

B. Buyer desires to purchase approximately 1.4 acres of land (the "Real Estate"), which is part of the Tuscan Village Project, as shown on the plan attached hereto as Exhibit A, together with an easement over Tuscan Village Project for the right to access the Real Estate. The Real Estate, together with (i) all rights, privileges and easements appurtenant to the Real Estate and owned by Seller; and (ii) all improvements, on or within the Real Estate shall be collectively referred to herein as the "Property".

C. Buyer intends to seek subdivision approval from the Town of Salem to subdivide the Real Estate from the remainder of the Tuscan Village Project, to purchase the Property from Seller, and to construct an electrical substation thereon (the "Substation"), subject to the terms and conditions herein.

NOW, THEREFORE, for and in consideration of good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Seller agrees to sell and Buyer agrees to buy the Property for the sum and upon the terms and conditions as follows:

1. Sale and Purchase. Seller shall sell and Buyer shall purchase, in fee simple absolute and subject to the terms and conditions herein, the Property.

2. Purchase Price. The purchase price (the "Purchase Price") for the Property shall be One Million Five Hundred Thousand and 00/100 Dollars ($1,500,000.00) ("Purchase Price"), payable as follows:

(a) Buyer has paid a deposit of One Hundred Fifty Thousand Dollars ($150,000.00) (the "Deposit"). The Deposit shall be held in escrow by Hinckley, Allen & Snyder LLP (the "Escrow Agent") in an interest-bearing account and shall be applied or disbursed in accordance with the terms of this Agreement.

(b) Subject to the adjustments and prorations provided elsewhere in this Agreement, the balance of One Million Three Hundred Fifty Thousand 00/100 Dollars ($1,350,000.00) shall be paid by the Buyer to the Seller on the date of the closing of this sale (the "Closing") in immediately available funds by certified check or federal wire transfer.

3. Time of Closing. The parties agree to close on the date which is thirty (30) days after the expiration of the Permit Period, unless otherwise mutually agreed upon by the parties. The Closing shall occur at the offices of Seller's counsel in New Hampshire, or at such other place mutually agreed upon by the parties, at a time mutually convenient to the parties.

4. Warranties and Representations.

(a) Seller represents to the Buyer that: (i) Seller has marketable and insurable title to the Property; (ii) Seller is not a "foreign person" within the meaning of Section 1455, et. seq. of the Internal Revenue Code of 1986 as amended, or any regulations promulgated thereunder; (iii) Seller has the power and authority to enter into and perform its obligations under this Agreement and the execution, delivery and performance of this Agreement have been duly authorized by all necessary limited liability company actions, and (iv) there is no suit, action (legal or administrative), arbitration or other proceeding or any nature pending or to the best of Seller's knowledge, threatened against the Property, or against the Seller and relating to the Property.

(b) Buyer represents to the Seller that (i) the Buyer has the power and authority to enter into and perform its obligations under this Agreement; and (ii) the execution, delivery and performance of this Agreement have been duly authorized by all necessary actions.

5. Condition of Property. Buyer understands and agrees that, other than with respect to Seller's obligations hereunder to be satisfied prior to Closing, and Seller's post-closing construction obligations pursuant to Paragraph 20(b) hereof, Seller has not made and does not make any representations or warranties as to the physical condition, title, or any other matter or thing affecting or relating to the Property and Buyer hereby expressly acknowledges that no such representations or warranties have been made or are implied. Buyer agrees to take the Property "AS IS, WHERE IS" on the Closing Date with all faults in its then physical condition and Seller expressly disclaims any representations or warranties of title, merchantability, usage or fitness for any particular purpose.

6. Title and Deed. At the Closing, Seller shall convey to Buyer or its nominee by Warranty Deed (the "Deed") fee simple good and clear record, marketable and insurable title to the Property, free of all liens, agreements, leases, restrictions, parties in possession, mortgages and encumbrances except: (i) provisions of building and zoning laws in effect on the Closing Date; (ii) real property taxes for the then current year which are not yet due and payable on the Closing Date; (iii) any matters of record existing as of the date of this Agreement provided that the same do not materially interfere with the use

of the Property for the Substation in the reasonable discretion of Buyer (collectively, the "Permitted Exceptions").

Notwithstanding the foregoing, unless Buyer notifies Seller in writing prior to the expiration of Buyer's "Due Diligence Period" (defined in Section 7, below) of any respect in which title to the Property does not conform with the requirements of this Agreement, then Buyer shall be treated as having waived any right thereafter to assert that title to the Property is not of the quality required hereby, but such waiver shall apply only with respect to defects existing as of the date of the expiration of Buyer's Inspection Period.

If Buyer notifies Seller in writing as aforesaid of any manner in which Seller's title does not conform with the requirements of this Agreement (the "Buyer's Title Objections"), then Seller shall notify Buyer within five (5) business days thereafter, whether Seller will attempt to cure such Title Objections. Seller's failure to give notice within said five (5) business day period shall be deemed an election not to cure said Title Objections. If Seller elects to cure said Title Objections as aforesaid, Seller shall, for a period of time (not to exceed 30 days), to use diligent and good faith efforts to remove and remedy same. If, at the expiration of such thirty (30) day period, Seller despite such diligent and good faith efforts shall have failed to remove and remedy same, then, at Buyer's option, the Deposit shall be forthwith returned to Buyer, this Agreement shall become null and void, and the parties hereto shall have no further rights and obligations hereunder. Notwithstanding the foregoing, Seller shall be obligated to remove, at Seller's sole cost and expense (i) any mortgage affecting the Real Estate; (ii) any monetary lien affecting the Real Estate; and (iii) any real estate taxes or assessments affecting the Real Estate (collectively the "Monetary Liens"), provided that Seller shall be entitled to use the sale proceeds to remove the Monetary Liens.

7. Due Diligence/Investigations.

(a) For a period commencing on the Effective Date and expiring at 5:00 p.m. Eastern Standard Time forty five (45) days thereafter ("the Due Diligence Period"), Buyer shall have the right to perform its due diligence review, in such a manner as Buyer determines, of the condition of the Property, including without limitation, title, environmental condition, planning and zoning laws, and physical characteristics relating to the Property, at Buyer's sole expense, to determine the suitability of the Property for the Substation. If Buyer determines during such time, within its reasonable discretion, that the condition of the Property or any other matter related to the Property or Buyer's intended use thereof is not acceptable, then Buyer shall have the right to terminate this Agreement, by giving written notice of termination to Seller, upon which (i) the Buyer shall deliver to Seller all other reports, engineering data, plans, studies and other similar materials related to the Property prepared for or generated by Buyer in connection with its due diligence review of the Property; (ii) the Deposit shall be refunded to the Buyer; (iii) this Agreement shall become null and void; and (iv) the parties shall have no further rights or obligations hereunder. If this Agreement is not terminated as aforesaid, the Deposit shall become nonrefundable, except in the event Buyer does not obtain the Permits as set forth in Section 8.

(b) During the Due Diligence Period, Seller shall provide Buyer or its authorized representatives reasonable access to the Property, as Buyer may from time to time reasonably request to conduct, at Buyer's sole expense, all such reviews, studies, tests and the like which are reasonably appropriate in connection with the inspections authorized by Subsection (a) above. Seller agrees to reasonably cooperate with Buyer in its due diligence and, within five (5) business days after the Effective Date, will provide to Buyer copies of all reports, permits, approvals and other information and materials related to the condition of the Property, including but not limited to, site assessments, environmental assessments, surveys, existing or draft subdivision or site plans, soil studies and all other data pertaining to the physical condition or physical nature of the Property, to the extent such materials are in Seller's possession (the "Seller's Due Diligence Materials"). Seller's Due Diligence Materials will be provided by Seller without representation or warranty as to accuracy or completeness. If Seller's Due Diligence Materials are not timely delivered to Buyer within this five (5) business day deadline, the Due Diligence Period shall be extended one (1) day for each day such materials are delivered late.

(c) Buyer shall be responsible for ensuring that any part of Property affected by such investigation is restored to as near as possible its original condition. Buyer's investigation shall be conducted in a manner so as to minimize interference or disruption of any on-going business activities at the Property and on the Tuscan Village Project. Furthermore, Buyer shall also notify Seller at least two (2) days in advance of any proposed investigations requiring entry upon the Property. Seller may impose such reasonable requirements on Buyer as it may reasonably elect in order to assure that the Property is not damaged. As a condition to allowing Buyer or any of its representatives access to the Property, Buyer or its representatives shall provide Seller with evidence of comprehensive general liability insurance in an amount not less than Two Million Dollars ($2,000,000.00) naming Seller as an additional insured on such policy. Without limiting the foregoing, Buyer hereby agrees to indemnify, defend and hold Seller harmless from and against any and all claims, suits, obligations, liabilities, damages, costs and expenses (including without limitation reasonable attorney's fees) for physical injury to the Property or for injury to persons or property arising out of any of the provisions of this Section 7 or any acts or omissions of Buyer or any of its representatives in performing Buyer's due diligence review hereunder. This Section 7(c) shall survive the expiration or termination of this Agreement.

(d) Hazardous Materials, Environmental Laws. Buyer's inspection during the Due Diligence Period shall include, but shall not be limited to, investigations of the physical condition thereof and to determine the status of the Property with respect to geotechnical matters and Hazardous Materials (as hereinafter defined) and compliance with applicable Environmental Laws (hereinafter defined). Notwithstanding anything to the contrary contained herein, Buyer's right to conduct such inspections and tests shall not include the right to conduct any invasive environmental testing, and neither Buyer nor any of its agents, consultants or contractors shall perform any borings, well drilling, cut samples or similar procedures without the prior written approval of Seller. "Hazardous Materials" means asbestos, urea formaldehyde,

polychlorinated biphenyls, nuclear fuel or materials, radioactive materials, explosives, known carcinogens, petroleum products and by products (including crude oil or any fraction thereof), and any pollutant, contaminant, chemical, material or substance defined as hazardous or as a pollutant or a contaminant in, or the use, manufacture, generation, storage, treatment, transportation, release or disposal of which is regulated by, any Environmental Law. "Environmental Law" means any federal, state, county, municipal, local or other statute, ordinance or regulation that relates to or deals with the protection of the environment or wildlife and/or human health and safety, including all regulations promulgated by a regulatory body pursuant to any such statute, ordinance, or regulation, including the Comprehensive Environmental Response and Liability Act of 1980, as amended, 42 U.S.C. Section 9601 et seq., the Resource Conservation and Recovery Act, as amended, 42 U.S.C. Section 6901, et seq., the Federal Water Pollution Control Act, as amended, 33 U.S.C. Section 1251 et seq., the Clean Air Act, as amended, 42 U.S.C. Section 7401 et seq. and any applicable local law or the laws of the State of New Hampshire and any regulations promulgated thereunder (collectively, the "Environmental Laws").

8. Approvals. The Buyer shall have a period of one hundred twenty (120) days after the expiration of the Due Diligence Period (the "Permit Period") to obtain, at Buyer's sole cost and expense, all necessary final and unappealable governmental licenses, permits, and approvals to construct the Substation on the Property (the "Permits"). Buyer shall be responsible to obtain any and all necessary permits and approvals, including subdivision approval, at Buyer's sole cost and expense, except that if such permits and approvals are conditioned upon construction or installation of improvements as part of Seller's Tuscan Village Project, the cost of such improvements shall be Seller's responsibility, as further set forth in Section 20(c). Buyer shall use diligent and good faith efforts to obtain all required Permits. Seller agrees to cooperate with Buyer in seeking said Permits, provided that Seller shall not be required to incur any costs or expenses in connection therewith. Seller hereby authorizes Buyer during the term of this Agreement to apply for and sign applications for any Permits and shall execute the authorization letter attached hereto as Exhibit B simultaneously with the execution of this Agreement.

In the event the Buyer, despite its diligent and good faith efforts, is not able to secure the Permits within the Permit Period, with all appeal periods expired with no appeals filed or with any appeals dismissed or determined with finality in favor of Buyer, either party may, if it so elects, terminate this Agreement, upon which the Deposit shall be refunded to Buyer.

9. Condemnation. If, prior to the Closing, all or any part of the Property shall be condemned by governmental or other lawful authority such that, in Buyer's reasonable judgment, its contemplated use of the Property is materially, adversely affected, Buyer shall have the option of (a) completing the purchase in accordance with the terms of this Agreement, in which event all condemnation proceeds or claims thereof relating to the Property, if any, shall be assigned to Buyer or (b) canceling this Agreement, in which event any Deposit paid by Buyer shall be forthwith returned to Buyer and this Agreement shall be terminated with neither party having any rights or obligations hereunder.

10. Taxes and Assessments. Real property taxes, water and sewer charges, utility costs, if any, shall be prorated and adjusted on a per diem basis as of the date of Closing using the most recently available assessment, invoice, meter reading or billing. Taxes due and payable for all prior years shall be paid, by Seller, on or before the Closing. If the Closing shall occur before the tax rate is fixed for the then-current year, the apportionment of taxes shall be upon the basis of the tax rate for the preceding year applied to the latest assessed valuation, with the proration to be adjusted between the parties based on actual taxes for the year in which Closing occurs at the time such actual taxes are determined. If as of the date of Closing no separate assessment has been assigned to the Property then, for purposes of prorating, the assessed value for the Property will be that percentage of the overall assessment of the land valuation component of the property from which the Property has been subdivided as the acreage of the Property bears to the total acreage of the unsubdivided property prior to subdivision.

11. Transfer Tax. The expense and cost of all state and local documentary, revenue stamps, or other transfer taxes, if any, relating to the sale of the Property shall be divided evenly between the parties on the date of Closing consistent with New Hampshire conveyancing practice. Both parties agree to execute any tax returns required to be filed in connection with any such taxes.

12. Default by Buyer. If the Buyer shall fail to close the transaction contemplated hereby, or shall default in any other obligation of Buyer hereunder for a period of more than ten (10) days after written notice of such default by Seller, the Deposit made hereunder shall be paid by the Escrow Agent to the Seller as liquidated damages as Seller's sole remedy, either in equity or law. The parties acknowledge that such liquidated damages are a fair and reasonable measure of Seller's potential damages from Buyer's failure to fulfill Buyer's agreements herein, and that such liquidated damages do not and will not constitute a penalty. The parties acknowledge and agree that Seller has no adequate measure of damages in the event of Buyer's breach of or default under this Agreement because it is impossible to compute exactly the damages or losses which would accrue to Seller in such event. Therefore, the parties have taken these facts into account in setting the amount of the deposits made hereunder, and hereby agree that: (i) such Deposit is a reasonable forecast and approximation of such actual damages and losses which would accrue to Seller in the event of Buyer's default hereunder, and which could result from Seller's inability to resell the Property for the same agreed purchase price due to any number of presently undeterminable factors, including, but not by way of limitation, compensation to Seller for removing the Property from the market and reimbursement for costs and expenses (including attorney's fees) incurred by Seller; and (ii) the Deposit represents a reasonable amount for such damages and losses and not a penalty against the Buyer. In such an event this Agreement shall become null and void and the parties shall have no further rights or obligations hereunder.

13. Default by Seller. If, Seller shall default in the performance of any of its obligations hereunder, Buyer shall, have the right either (i) to terminate this Agreement without further liability hereunder, in which event the Deposit shall be forthwith returned to

Buyer and the parties shall have no further rights of obligations hereunder or (ii) to pursue a suit for specific performance.

14. Brokerage Fees. Seller and Buyer represent and warrant to each other that no brokerage fees or real estate commissions are or shall be due or owing in connection with this transaction or in any way with respect to the Property. Seller agrees to defend, indemnify, and hold Buyer harmless from any claims, costs, judgments, or liabilities of any kind advanced by persons claiming real estate brokerage fees through Seller. Buyer agrees to defend, indemnify and hold Seller harmless from any claims, costs, judgments, or liabilities of any kind advanced by persons claiming real estate brokerage fees through Buyer. The indemnities set forth in this Paragraph 14 shall survive Closing

15. Conditions Precedent to Buyer's Obligation to Purchase the Real Estate. The obligation of the Buyer to purchase the Property under this Agreement is expressly conditional and contingent upon all of the following:

(a) receipt of marketable and insurable title to and possession of the Property simultaneously with the Closing in the condition required by this Agreement, subject to the Permitted Exceptions;

(b) all of Seller's warranties and representations set forth in Paragraph 4 hereof being true as of the Closing, and Seller shall have fully satisfied all covenants hereunder required to be satisfied before the Closing;

(c) no eminent domain proceeding pending against the Property or any portion thereof;

(d) there being no material adverse change in the condition of the Property from its condition as of the date of the expiration of the Due Diligence Period; and

(e) receipt or waiver of the Permits.

These conditions and Seller obligations are for the benefit of Buyer and any one or more of such conditions or obligations (collectively, the "Buyer Conditions Precedent to Closing") may be waived by Buyer in its sole discretion. If any one of the Buyer Conditions Precedent to Closing are not met, Buyer may terminate this Agreement by giving written notice to Seller and receive a refund of the Deposit.

16. Conditions Precedent to Seller's Obligation to Sell the Property. The obligation of the Seller to sell the Property under this Agreement is expressly conditional and contingent upon receipt of the full Purchase Price from the Buyer for the Property at the Closing.

17. Notices. All notices and other communications required or permitted to be given hereunder shall be in writing and shall be (i) mailed by certified or registered mail,

postage prepaid, or (ii) sent overnight mail by a recognized national delivery service, or (iii) faxed or emailed (with confirming hard copy mailed by first class mail) addressed as follows or to such other addresses as the parties may designate in writing from time to time:

If to Seller:	Rock Acquisition, LLC 2352 Main St., Suite 201 Concord, MA 01742 Tel: (603) 912-5467 Email: tbean@tuscanbrands.com
With a copy to:	Hinckley, Allen & Snyder LLP 650 Elm St., Suite 500 Manchester, NH 03101 Attn: John H. Sokul, Jr. Tel: (603) 225-4334 Email: jsokul@hinckleyallen.com
If to Buyer:	Liberty Utilities 15 Buttrick Road Londonderry, NH 03053 Attn: Jill Fitzpatrick Tel: (603) 216-952-2999 Email: Jill.Fitzpatrick@libertyutilities.com
With a copy to:	Liberty Utilities 15 Buttrick Road Londonderry, NH 03053 Attn: Michael J. Sheehan Tel: (603) 216-335 Email: Michael.Sheehan@libertyutilities.com

18. Closing Costs. Notwithstanding anything to the contrary contained herein, the Closing costs shall be paid as follows:

By Buyer:

(a) title examination and title insurance premium
(b) one-half of the State real estate transfer tax
(c) recording fees
(d) its own legal fees

By Seller:

(a) cost of preparing the Deed
(b) one-half of the State real estate transfer tax

(c) cost of obtaining and recording all title clearing documents, if any
(d) its own legal fees

19. Documents to be Delivered at Closing. At the Closing, the Seller and Buyer shall execute, acknowledge and deliver all documents required to effectuate the transaction contemplated by this Agreement.

20. Construction Obligations. The following special obligations shall apply to the transaction and shall survive the Closing:

(a) Buyer shall construct, at Buyer's sole cost and expense, the Substation which will provide adequate electrical service to the Tuscan Village Project as generally shown on the conceptual master plan, a copy of which is attached hereto as Exhibit C, and according to the service requirements timetable attached hereto as Exhibit D. Buyer represents and warrants that the electrical system supplying electricity to the Tuscan Village Project, including the Substation, will be sufficient to serve the Seller's proposed development as and when needed per Exhibit D.

(b) Within thirty days following execution of this Agreement, Seller shall provide, at Seller's sole cost and expense, gravel, unpaved (but reasonable) access to the Real Estate in the general location shown on Exhibit E. The access will be paved by Seller following the Closing as and when Seller's Tuscan Village project is fully built out.

(c) Seller shall reserve in the deed to Buyer a slope/grading easement in the area labeled "Proposed 15' 0" grading easement" on Exhibit F. Seller shall be responsible, at its sole cost and expense, for any grading and related improvements within the slope/grading easement. Buyer shall be responsible, at its sole cost and expense, to construct a screening fence around the substation and for all other improvements on the Property.

21. Time of Essence. Time is expressly declared to be of the essence of this Agreement.

22. Headings. The headings to the Sections hereof have been inserted for convenience of reference only and shall in no way modify or restrict any provisions hereof or be used to construe any such provisions.

23. Modifications. The terms of this Agreement may not be amended, waived or terminated orally, but only by an instrument in writing signed by both Seller and Buyer.

24. Successors. This Agreement may not be assigned by the Buyer without Seller's prior written consent, which shall not be unreasonably withheld.

25. Deposit and Escrow Funds.

(a) The Deposits made hereunder shall be held in escrow by Hinckley, Allen & Snyder LLP as escrow agent, subject to the terms of this Agreement and shall be duly accounted for at the Closing. The Deposit shall be held in a federally insured, interest-bearing, money market escrow account. In the event that Buyer or Seller sends notice to Escrow Agent certifying to Escrow Agent that it is entitled to receive the Deposit pursuant to the terms of this Agreement (other than at the Closing), Escrow Agent shall forward a copy of such certification to the other party (pursuant to the notice provisions of Paragraph 17 hereof). If Escrow Agent does not receive an objection from such party to such certification within fifteen (15) days after the date of such notice, Escrow Agent may disburse all such amounts to the certifying party. If Escrow Agent receives an objection or receives conflicting demands, Escrow Agent shall have the right to do either of the following: (i) interplead the Deposit into a court of competent jurisdiction in Hillsborough County, New Hampshire (the cost of doing so, up to a maximum of $1,000, to be deducted from the Deposit) and the parties shall thereafter be free to pursue their rights at law or in equity with respect to the disbursement of the Deposit and the Escrow Agent shall be fully released and discharged from its duties and obligations under this Agreement; or (ii) resign and transfer the Deposit to a replacement escrow agent reasonably satisfactory to Buyer and Seller. Upon the transfer of Deposit to such replacement escrow agent, the Escrow Agent shall thereupon be fully released and discharged from all obligations to further perform any and all duties or obligations imposed upon it by this Agreement.

(b) The Escrow Agent shall incur no liability hereunder whatsoever, except in the event of its willful misconduct or gross negligence. The other parties hereto, jointly and severally, agree to defend and indemnify the Escrow Agent against all reasonable costs, obligations and liabilities suffered by it for which it may be claimed to be liable hereunder, except for that occasioned by its willful misconduct or gross negligence. The indemnity provided in the preceding sentence shall survive any termination of this Agreement. The fees of the Escrow Agent and costs incurred by it in performing its duties hereunder shall be shared equally by the parties.

(c) The Buyer acknowledges and understands that the Escrow Agent is Seller's attorney in this transaction. In the event of any dispute between the Buyer and the Seller arising out of this Agreement, the Buyer agrees that the Escrow Agent may represent the Seller in connection with that dispute provided that Escrow Agent also proceeds in accordance with (i) or (ii) of Paragraph (a), above. The Buyer agrees that in the event of any such dispute and provided that the Escrow Agent proceeds in accordance with (i) or (ii) of Paragraph (a) above, it will not object to the Escrow Agent's representation of the Seller in such dispute because of any potential or actual conflict of interest arising due to the Escrow Agent's role as Escrow Agent under the terms of this Agreement.

26. Counterparts. The Agreement may be signed by the parties in counterparts.

27. Cooperation. The parties agree to cooperate with each other in good faith

and in all reasonable respects to cause the transactions contemplated by this Agreement to be consummated in accordance with the terms of this Agreement and in allowing each party to fulfill its obligations and covenants contained in this Agreement, including, without limitation, each parties' permitting and construction activities.

28. Entire Agreement. This Agreement contains the entire agreement between Seller and Buyer, and there are no other terms, conditions, undertakings, promises, statements, or representations, express or implied, concerning the sale and other undertakings contemplated by this Agreement.

29. Title Standards. With respect to the conveyance of the property contemplated by this Agreement, any title matter which is the subject of a title standard of the New Hampshire Bar Association Title Examination Standards at the time for delivery of the deed shall be governed by said title standard to the extent applicable and not inconsistent with any provision of this Agreement.

30. Drafting Party. Buyer and Seller acknowledge that each of them and their counsel have had an opportunity to review this Agreement and that this Agreement will not be construed against either party merely because its counsel has prepared it.

31. Force Majeure. Notwithstanding anything to the contrary contained in this Agreement the parties' respective construction obligations shall be extended by one day for each day that completion is delayed due to wars, acts of God, fire, insurrection, and riots, winter conditions or strikes that prevent normal progress of construction, provided that written notice of such delay is delivered to the other party within fifteen days after the delay.

[Signature blocks on next page]

IN WITNESS WHEREOF, the parties have executed this Agreement in duplicate as of the day and year first above written.

SELLER: ROCK ACQUISTION, LLC

By: _____
Name: Joseph P Fara
Its: Managing Member

BUYER: LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP.

By: _____
Name: Susan L. Fleck
Its: President

ESCROW AGENT: HINCKLEY, ALLEN & SNYDER LLP

By _____
Name: John H. Sokul
Its: Partner

EXHIBIT B – Authorization Letter

To Whom It May Concern:

Rock Acquisition, LLC (the "Owner") is the owner of the property located at 71 Rockingham Park Blvd., Salem, New Hampshire (the "Property"). The Owner hereby authorizes Liberty Utilities and/or its agents to execute, submit and prosecute applications and any applicable materials to the Town of Salem boards, commissions, agencies and the like (including, without limitation, zoning boards, planning boards and the Selectmen) on behalf of the Owner, for the purpose of obtaining municipal permits and approvals for the construction of an electrical substation on the Property.

Rock Acquisition, LLC

By: _____

Name: Joseph P. Faro

Title: Managing Member

Duly authorized

IN WITNESS WHEREOF, the parties have executed this Agreement in duplicate as of the day and year first above written.

SELLER: ROCK ACQUISTION, LLC

By: _____
Name:
Its:

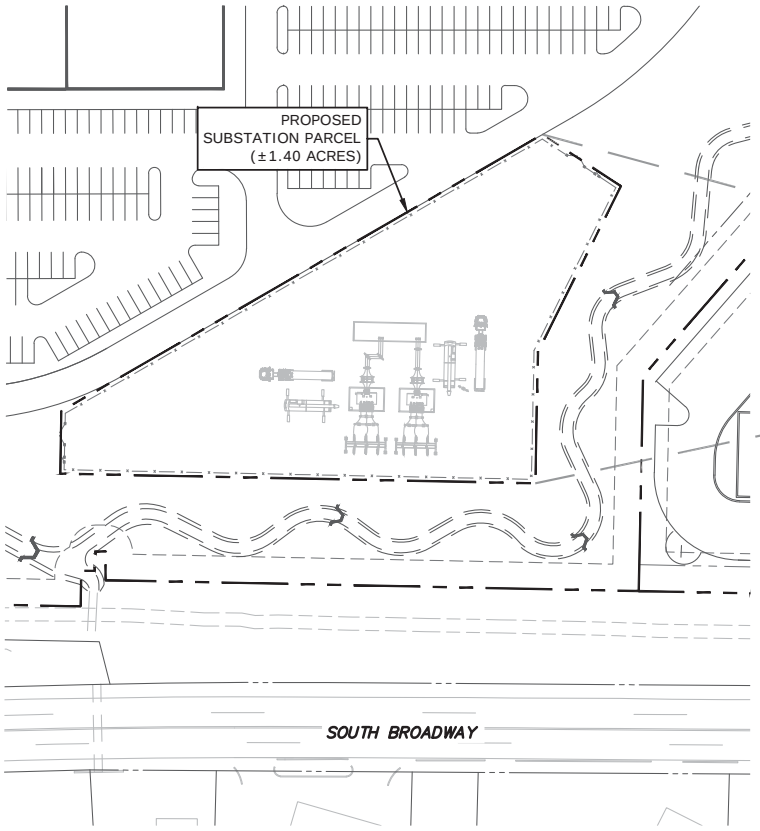
BUYER: LIBERTY UTILITIES (GRANITE STATE ELECTRIC) CORP.

By: _____
Name: Susan L. Fleck
Its: President

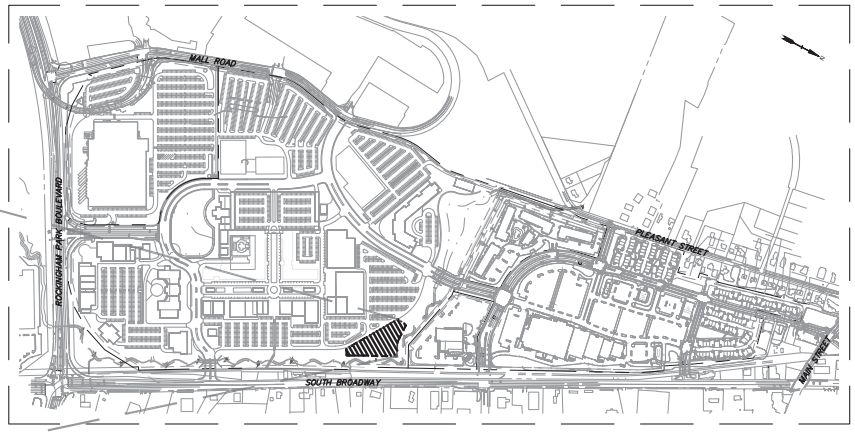
ESCROW AGENT: HINCKLEY, ALLEN & SNYDER LLP

By _____
Name: John H. Sokul
Its: Partner

EXHIBIT A – Plan Showing Real Estate



PROPOSED SUBSTATION PARCEL
SCALE: AS SHOWN



PROPOSED SUBSTAION INSET
SCALE: 1"=750'

SCALE IN FEET
0 80' 160'
GRAPHIC SCALE

TUSCAN VILLAGE
FLOODPLAIN IMPROVEMENTS
SALEM, NH

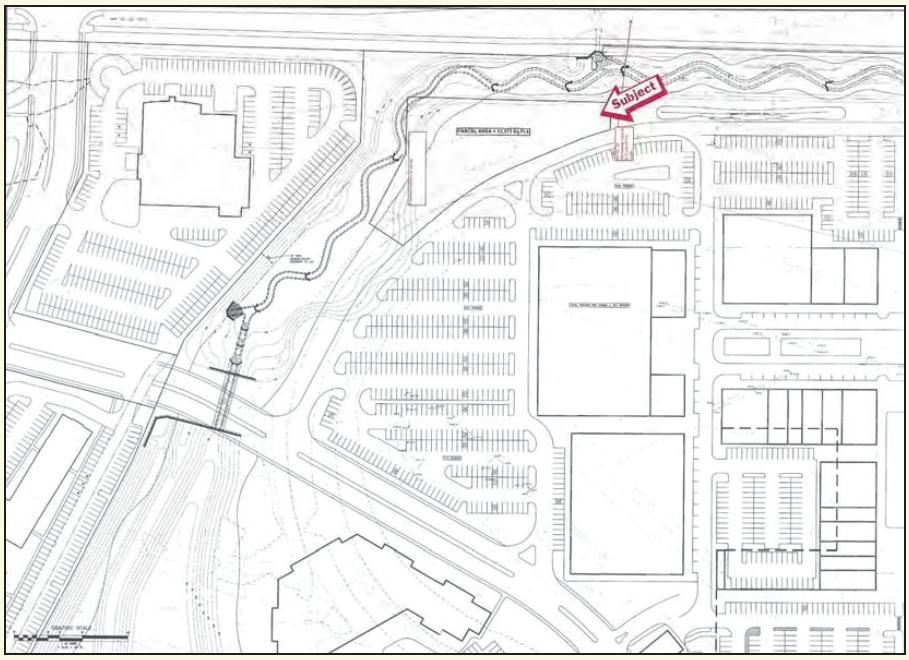
PROPOSED SUBSTATION
PARCEL EXHIBIT

DATE: 8/31/2017
SCALE: AS SHOWN
FIGURE: 1 OF 1

Tighe&Bond
www.tighebond.com

Aug 31, 2017 - 8:28am Plotted By: HSC
File: S:\Civil\JJ's WIP Design Consultants\M1775-003 Tuscan Village\Drawings Figures\AutoCAD\M1775-003-C-DSGN.dwg

REAL ESTATE APPRAISAL REPORT



1.23± ACRES TUSCAN VILLAGE
SALEM, NEW HAMPSHIRE

OWNED BY
ROCK ACQUISITION, LLC

CAA FILE NO. 60.0491

PREPARED FOR
ATTORNEY MICHAEL SHEEHAN
SENIOR COUNCIL
LIBERTY UTILITIES

AS OF
JULY 13, 2017

Crafts Appraisal Associates, Ltd.
4 Bell Hill Road • Bedford, NH 03110 • 603 472-2444 • fax 603 472-9856 •
Email admin@craftsappraisal.com

Crafts Appraisal Associates, Ltd.
Real Estate Appraisals

July 27, 2017

Attorney Michael Sheehan
Senior Council
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Re: **REAL ESTATE APPRAISAL REPORT OF**
1.23± ACRE PARCEL
TUSCAN VILLAGE
SALEM, NEW HAMPSHIRE
OWNED BY ROCK ACQUISITION, LLC
CAA PROJECT FILE NUMBER 60.0491

Dear Attorney Sheehan,

I have inspected the above-captioned property in order to report my opinion of the Market Value of the fee simple estate as of July 13, 2017. The subject of this report consists of a hypothetical 1.23± acres that will be dedicated to Liberty Utilities' installation of a substation to service the larger Tuscan Village Development on the former Rockingham Park. Exhibits provided by Liberty Utilities indicate this parcel to be on the eastern portion of the larger site near North Broadway. It shows it being on the perimeter of a parking area that will service a commercial portion of the development that is yet to be developed.

The purpose of this appraisal is to assist the intended user, Attorney Michael Sheehan and other involved in the loan decision process at Liberty Utilities in establishing a market value of the fee simple estate on which to make future financial decisions.

This appraisal report was prepared for the exclusive use of Liberty Utilities. This report is not intended for any other use. Any use of this appraisal by any other person or entity, or any reliance or decisions based on this appraisal, are the sole risk of the third party. Crafts Appraisal Associates, Ltd. accepts no responsibility for damages suffered by any third party as a result of reliance on, decisions made, or actions taken based on this report.

The appraisal research and analysis are summarized in the following report. As such, it might not include full discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in our files. The information contained in this report is specific to the needs of the client and for the intended use stated in this report.

I hereby certify that I have inspected the subject property, that I have considered all factors that were pertinent to the value estimate, and that I have not knowingly or intentionally omitted any important data. I further certify that I have no present or contemplated future interest in the property, and that my professional fee is not dependent upon the value estimate.

On the basis of my inspection, investigation, study and analysis, I am of the opinion that the subject's value is:

MARKET VALUE OF THE FEE SIMPLE ESTATE AS OF JULY 13, 2017. . . . . $925,000

Respectfully submitted,

Donald E. Watson
Certified General Appraiser
No. NHCG-191

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SUMMARY OF IMPORTANT FACTS & CONCLUSIONS

Owner of Record:	Rock Acquisition, LLC
Location:	Tuscan Village Development 71 Rockingham Park Boulevard Salem, New Hampshire
Map/Lot:	98/7887
Deed Reference:	Book 5763, Page 52, Rockingham County Registry of Deeds.
Land Area:	A hypothetical 1.23± acre parcel within the larger 120.64± acre parcel that comprises the former Rockingham Park slated to be developed in a mixed-use fashion known as Tuscan Village.
Improvements:	Vacant land
Zoning:	Commercial Industrial (CIC)
Flood Zone:	According to the National Flood Insurance Program Map for Rockingham County, Community Panel No. 33015C0563E, with an effective date of May 17, 2005, the subject appears to be in an area designated as Zone X, an area outside of any known flood zone. There are some flood zone areas associated with the larger parcel and the exact placement of the subject within that is not quite defined. However, based on exhibits provided it appears it is not in the flood zone.
Assessment:	There is no meaningful assessment for the subject as appraised here.
Highest & Best Use:	Commercial development
Intended Use/User:	The purpose of this appraisal is to assist the intended user, Attorney Michael Sheehan, Senior Council, and others

involved in decisions at Liberty Utilities to establish the market value to assist in making future financial decisions.

This appraisal report was prepared for the exclusive use of Liberty Utilities. This report is not intended for any other use. Any use of this appraisal by any other person or entity, or any reliance or decisions based on this appraisal, are the sole risk of the third party. Crafts Appraisal Associates, Ltd. accepts no responsibility for damages suffered by any third party as a result of reliance on, decisions made, or actions taken based on this report.

Extraordinary Assumptions: No hazardous materials or conditions were observed during the property inspection, nor were any disclosed. This report has not been prepared in an environmental-risk capacity and should not be construed as such. This report assumes that the subject property is free and clear of hazardous materials. If this is found to be untrue, the value in this appraisal could be affected.

This appraisal is based upon the assumption that a 1.23± acre parcel as represented by the client will be subdivided from the larger parcel for use as a utility substation. This is to service the proposed developed which is assumed to be completed.

The above are considered to be an *Extraordinary Assumptions*. USPAP 2014-2015 Edition, defines extraordinary assumption as: *"an assumption directly related to a specific assignment as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions."*

Hypothetical Condition: This appraisal values a 1.23± acre parcel that has yet to exist but is assumed to have been subdivided from the larger parcel for the sake of this appraisal.

USPAP 2014-2015 Edition, defines *Hypothetical Condition* as: "*a condition directly related to a specific assignment, which is*

contrary to what is known by the appraiser to exist on the effective date of the assignment result, but is used for the purpose of analysis."

Estimated Exposure Time:	6-12 months
Valuations:	Sales Comparison Approach $925,000
Valuation Date:	July 13, 2017
Report Date:	July 27, 2017
Appraiser:	Donald E. Watson Certified General Appraiser No. NHCG-203

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SCOPE OF WORK

INTRODUCTION

The purpose of this assignment is to estimate the Market Value of the fee simple estate of 1.23± acres proposed to be subdivided from a larger parcel to be developed and known as Tuscan Village in Salem, New Hampshire as of July 13, 2017. Inspected on July 13, 2017, the subject of this report consists of a hypothetical 1.23± acres that will be dedicated to Liberty Utilities' installation of a substation to service the larger Tuscan Village Development on the former Rockingham Park. Exhibits provided by Liberty Utilities indicate this parcel to be on the eastern portion of the larger site near North Broadway. It shows it being on the perimeter of a parking area that will service a commercial portion of the development that is yet to be developed.

The appraisal research and analysis are summarized in the following report. As such, it might not include full discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in our files. The information contained in this report is specific to the needs of the client and for the intended use stated in this report.

In preparing this appraisal my work included the following:

- Personal inspection of the subject on July 13, 2017;
- Review of available information from the Town of Salem's assessor's office;
- Review of various exhibits provided by the client;
- Inspection of the subject neighborhood to establish uses and trends within the neighborhood;
- Discussions with real estate professionals including other appraisers, brokers, and property owners to compile a pool of data to assist in the valuation section of this report;
- Research of databases including Crafts Appraisal, Paragon, and the Warren Group.

More information on the Scope of Work, such as the type and extent of the data researched and analysis applied, is discussed in the valuation section(s) of the report.

DEFINITION OF MARKET VALUE

Market Value is the major focus of most real property appraisal assignments. Both economic and legal definitions of Market Value have been developed and refined. A current economic definition agreed upon by federal financial institutions in the United States of America is:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. *buyer and seller are typically motivated;*
2. *both parties are well informed or well advised, and acting in what they consider their own best interests;*
3. *a reasonable time is allowed for exposure in the open market;*
4. *payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and*
5. *the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.*

This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990 by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and in the *Interagency Appraisal and Evaluation Guidelines*, dated December 10, 2010, Federal Register/Volume 75 No. 237, Page 77471.

PROPERTY RIGHTS APPRAISED

This report is concerned with the value of the subject's fee simple estate. The Dictionary of Real Estate Appraisal, Fifth Edition, defines fee simple estate as: *"The absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."*

EXTRAORDINARY ASSUMPTIONS

No hazardous materials or conditions were observed during the property inspection, nor were any disclosed. This report has not been prepared in an environmental-risk capacity and should not be construed as such. This report assumes that the subject property is free and clear of hazardous materials. If this is found to be untrue, the value in this appraisal could be affected.

This appraisal is based upon the assumption that a 1.23± acre parcel as represented by the client will be subdivided from the larger parcel for use as a utility substation. This is to service the proposed developed which is assumed to be completed.

HYPOTHETICAL CONDITION

This appraisal values a 1.23± acre parcel that has yet to exist but is assumed to have been subdivided from the larger parcel for the sake of this appraisal.

VALUATION METHODOLOGIES

In appraising real estate the following methods may be used:

- The Cost Approach, which adds the estimated value of the underlying land and the depreciated improvement cost to derive a value indication.

- The Sales Comparison Approach, which compares the subject to sales of similar properties to derive a value indication.

- The Income Approach, which has two potential methodologies; Direct Capitalization and Discounted Cash Flow Analysis. The first methodology uses capitalization techniques to convert anticipated benefits into an indication of value, while the second applies a discount rate to a set of projected income streams and a reversion to determine value.

- The Development Procedure, which values undeveloped acreage by discounting the cost of development and the probable proceeds from the sale of developed sites. This method incorporates components from each of the other three approaches.

In appraising the subject, I used the Sales Comparison Approach, which is explained in the valuation section of this report. I did not utilize the Cost or Income Approaches given in this market they are utilized to value improved properties and since the subject, as described here, is vacant land they would not result in an appropriate value. For this reason the Cost and Income Approaches were not developed. The Development Procedure can sometimes be utilized in valuing vacant land but to do so requires engineering, approvals, etc. Since the subject does have these the Development Procedure would not be appropriate and was also not developed. The Sales Comparison Approach will result in a credible opinion of value for the subject property.

MUNICIPAL CONSIDERATIONS

INTRODUCTION

This section will address specific issues that impact the subject such as community and neighborhood considerations and trends.

MUNICIPAL DESCRIPTION

The subject is in Salem, which is in Rockingham County in the southern part of the state midway between Boston, MA and Concord, NH. The major highways servicing the local area are north/south state Route 28 and east/west Routes 97 and 111. Major links to the regions are provided by Interstates 93 and 495, running north/south and east/west, respectively. Salem is easily accessible via I-93, and is 30 miles north of Boston, 6 miles north of Lawrence, MA, 12 miles east of Nashua, NH and 19 miles southeast of Manchester, the state's largest city.

The population change for Salem totaled 19,643 over 55 years, the sixth largest numeric change was from 9,210 in 1960 to 28,853 in 2015. The largest decennial percent change was an increase of 119% between 1960 and 1970. The next largest percent increase, of 20%, occurred between 1970 and 1980. The 2015 Census estimate for Salem was 28,853 residents, which ranked 7th among New Hampshire's incorporated cities and towns.

The following chart demonstrates the community's growth over the past five decades as compared with that of Rockingham County.

YEAR	SALEM	ROCKINGHAM COUNTY
2015	28,853	299,006
2010	28,776	295,223
2000	28,219	278,748
1990	25,841	246,744
1980	24,124	190,345
1970	20,142	138,951

As of 2015 there are a total of 11,733 housing units in the community. Of that total 8,496 are single-family with 687 two to four units, 1,765 five or more units, and 523 mobile homes or other housing units.

` The 2015 Census indicates that Salem's per capita income is $37,325 with a median household income of $79,755.

Salem's major employers are summarized below:

Northeast Rehabilitation Hospital.....300
J.C.Penney Co. 200
Reliable Security Guard 135
Salem Haven 120
Home Depot.....100

Salem's most distinguishing characteristic is its proximity both to the major highway system and the state of Massachusetts. Much of Salem's economy is affected both positively and negatively, by its location. The most recently published unemployment rates are as follows:

AREA	5/17	5/16
New Hampshire	2.7%	2.7%
Rockingham County	2.9%	2.9%
Salem-Town NH Portion Lawrence, Mass.-NH NECTA	3.6%	3.4%
Salem	3.6%	3.4%

Salem falls within the Lawrence, Massachusetts PMSA and has a higher unemployment rate compared with the remainder of the state of New Hampshire due to the Massachusetts influence. As such, this figure is a weak indicator of the true conditions in Salem, New Hampshire.

The retail sector has always been a bright spot for Salem. The lack of sales tax in New Hampshire, along with the easy access from Massachusetts, are a driving force of this retail activity. There are many retail businesses along North and South Broadway, aka Route 28, which have benefited from their proximity to Massachusetts. Over 300 retail businesses offer a wide variety of consumer merchandise.

Salem is governed by a five-member board with members elected for three-year terms and a full-time town manager. The selectmen and town warrants are voted on in the annual town meeting in March of each year. The community's planning and zoning functions are handled by a planning department, and are administered by a full-time

director and a five-person planning board, who implement the town's land use and zoning ordinances.

In summary, Salem has traditionally benefited from its location along the New Hampshire/Massachusetts border and its proximity to Route 93. Salem's population has grown over the last ten years, but at a rate slower than many of the surrounding communities. From an employment standpoint, almost a full 50% of the town's labor force works in Massachusetts, which currently contributes to a higher unemployment rate in the town, than in the state overall.

Historically, Salem has had a strong economic base, especially in the retail and industrial sectors. Again, this trend is partly due to the favorable tax structure in New Hampshire and the exceptional access via Interstate 93. The Mall at Rockingham Park, due to its size and location attracts new businesses, employees and shoppers.

The factors that have contributed to Salem's strength in the past are still present. Although the overall economies of both New Hampshire and Massachusetts have impacted the town, its non-manufacturing segment, including retailing, has remained strong.

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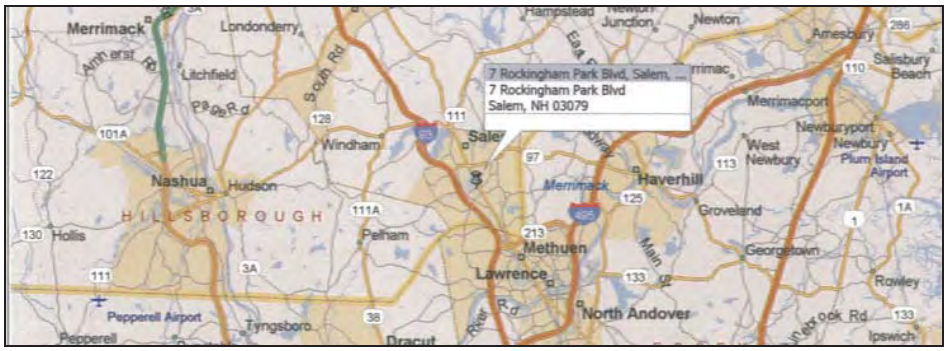


MARKET ANALYSIS

NEW HAMPSHIRE HEADING INTO 2017 WITH STRONG ECONOMY

New Hampshire is closing out 2016 with the nation's lowest unemployment rate, wages that are on the rise and strong real estate sales.

Combined, these factors show the state's economy is strong heading into 2017. The state's gross domestic product growth rate of 2.9 percent is among the highest in the nation, according to the most recently available federal data.

"Right now the state is in very good shape, probably the best shape it's been in economically in 10 years," said Russ Thibeault, president of Applied Economic Research in Laconia.

Still, there are challenges. Businesses say the low unemployment rate is making it hard to find skilled workers for open jobs. The state's modest in-migration also may make it hard for the state to sustain its growth.

"Without more people, the economy just can't grow anymore," said Steve Norton, executive director of the New Hampshire Center for Public Policy Studies.

UNEMPLOYMENT

New Hampshire's unemployment rate sat at 2.7 percent in November, tying with South Dakota for the lowest in the nation. That compares to 4.6 percent unemployment nationally.

A low unemployment rate increases competition for workers, which can in turn raise wages, Thibeult said. It also makes it easier for people seeking jobs to find one, because there is less competition.

On the flip side, New Hampshire businesses say it's hard to find skilled workers, particularly in fields such as advanced manufacturing. The state doesn't keep data on job vacancies, so it's hard to know how many positions are unfilled. But a lack of available workers could stop businesses from expanding.

"Almost anywhere you turn in the economy they are dealing with a shortage of skilled workers," said David Juvet, senior vice president of the Business and Industry Association.

HOUSING

New Hampshire's housing market is seeing an uptick in sales and home prices, according to recent data from the New Hampshire Association of Realtors.

November data show closed sales on single family homes went up 18.4 percent over the past year. The median sale prices for single family homes went up 5.9 percent, to $248,750, in the same period. Inventory of available homes has fallen quickly, making it more of a sellers' than a buyers' market.

Mortgage interest rates remain low but have finally started to rise, which adds uncertainty to the housing market heading into 2017, Thibeault said.

JOBS AND WAGES

Wages in New Hampshire also are climbing, offering another indicator of economic strength. On average, they're up 4 to 5 percent, according to data from the federal Bureau of Labor Statistics.

The median wage in New Hampshire is roughly $24 an hour, but that can vary sharply based on where someone lives. In the Lebanon-Hanover area, for example, the median wage hits almost $28 an hour. But over in Conway and Wolfeboro, an area dominated more by tourism and retail jobs, the median wage is closer to $19, according to a November report by the New Hampshire Department of Employment Security.

Roughly 734,000 workers were employed in New Hampshire as of November.

Leisure and hospitality jobs increased by 6 percent since last year, the highest increase, according to federal data.

Source: Kathleen Ronayne *Associated Press*

NEIGHBORHOOD DESCRIPTION

The subject is located on the west side of Route 28, South Broadway. It is sandwiched between Route 28 and Interstate 93. The neighborhood boundaries are roughly defined as Route 28, South Broadway, to the east, Route 97, Main Street, to the north, Interstate 93 to the west, and Rockingham Boulevard to the south.

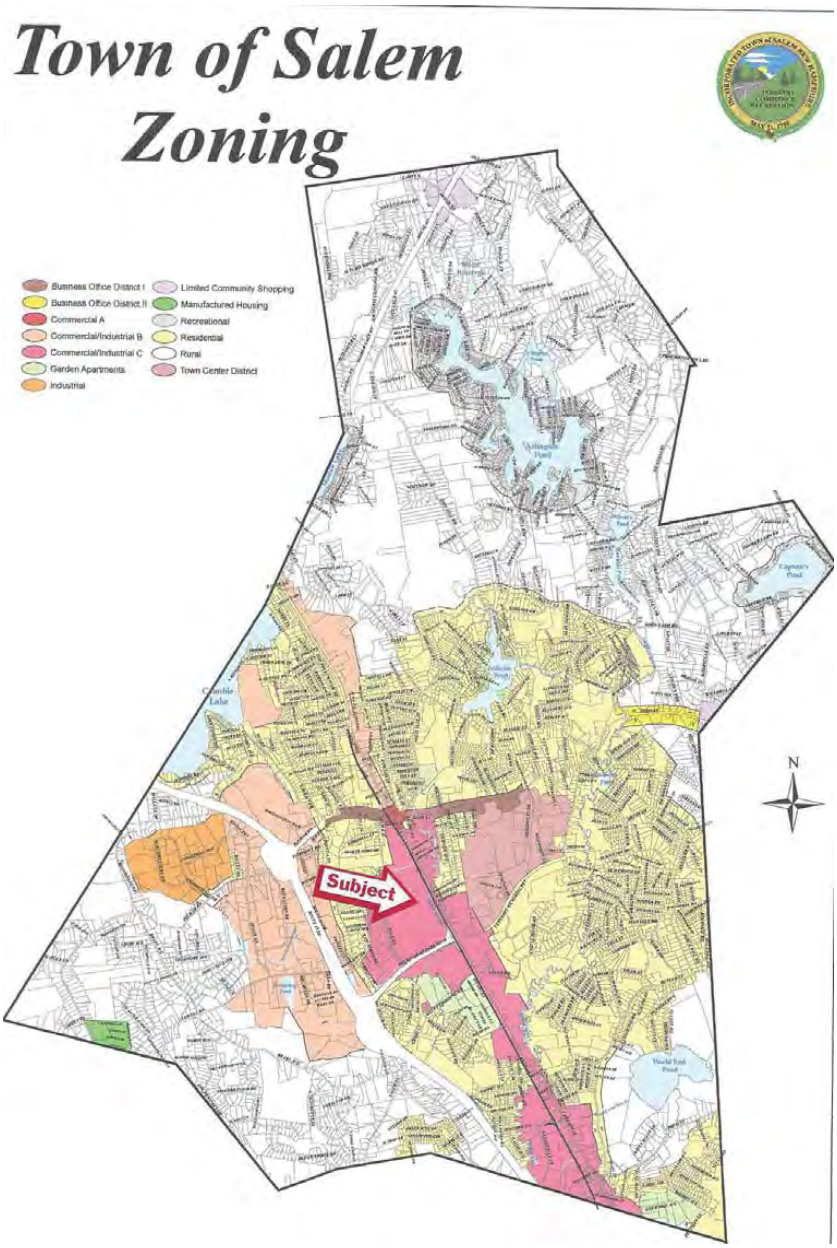
The subject neighborhood has excellent access to the major highway system of the region by virtue of its proximity to Interstate 93. I-93 is the major north/south travel corridor running through central New Hampshire. Southerly it leads into Massachusetts and the greater Boston area. To the north it heads into the Manchester/Bedford market area and on into the White Mountains and Lake Regions of the state. The neighborhood has immediate access at either Exit 1, which is from Rockingham Park Boulevard or Exit 2 from Route 97, Main Street. Route 28 is a heavily traveled and commercially developed secondary state highway bisecting the community in a north/south direction. Prior to the construction of I-93, it fulfilled a similar role accessing the central portion of the state. It continues to be heavily traveled due to the retail development along the street.

Route 28 is known as South Broadway from the intersection of Route 97, Main Street, to the north, southerly to the Massachusetts border. Due to the fact that Massachusetts has a sales tax, while New Hampshire does not, the locations in close proximity to the border have been heavily developed with commercial properties, more specifically retail. As a result South Broadway is one of the premier locations in the southern part of New Hampshire. Virtually all national retail franchises, including fast food restaurants, are located on this street. These are situated in freestanding buildings as well as anchored plazas. There are a number of automobile related uses on the street including dealerships.

In the subject's immediate area, in addition to the subject itself, the dominant feature is the Mall of Rockingham Park. This is a 1,000,000± SF Mall constructed during the early 90's. The streets in the western section of the subject's immediate neighborhood are primarily older retail.

ZONING

The subject is located in the Commercial A (CA) Zone. This zone permits a wide range of commercial uses with minimal dimensional requirements.



ASSESSMENT

The subject is a hypothetical 1.23± acre lot proposed to be subdivided from the larger 120± acre parcel and as such does not have an assessment as of the date of this appraisal.

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SUBJECT PROPERTY DESCRIPTION

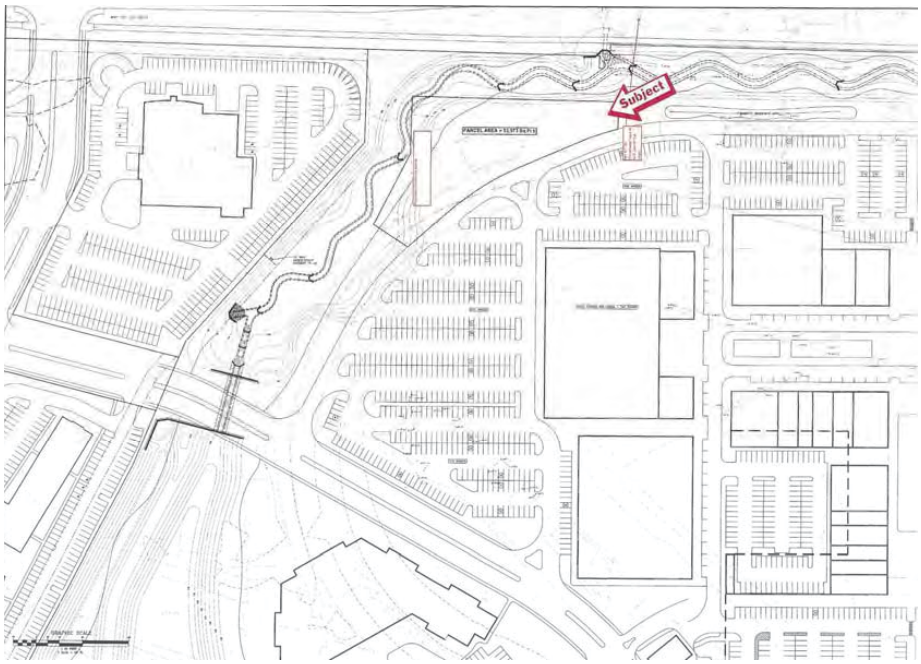
INTRODUCTION

This property description is more based on plans provided by the client on site inspection the specific property was difficult to locate within the larger parcel.

The following property description is presented for appraisal purposes only and is not intended to be exhaustive in nature.

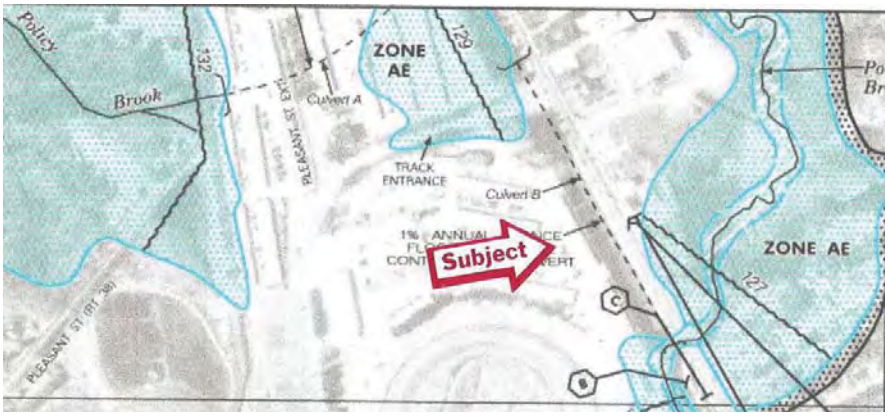
SITE DESCRIPTION

The subject is an irregularly shaped parcel consisting of 1.23± acres. It is proposed to be located in the eastern portion of the larger parcel adjacent to what is proposed for a retail development closest to the area that is proposed for a cinema. The site has some topographic issues but it would more than likely be improved to generally level as part of the site preparation of the larger development. Its frontage and access would come from a to-be-built private road servicing the aforementioned retail development.



UTILITIES: The area is serviced by municipal water, sewer, electric, telephone, and natural gas.

FLOOD ZONE: According to the National Flood Insurance Program Map for Rockingham County, Community Panel No. 33015C0563E, with an effective date of May 17, 2005, the subject appears to be in an area designated as Zone X, an area outside of any known flood zone. There are some flood zone areas associated with the larger parcel and the exact placement of the subject within that is not quite defined. However, based on exhibits provided it appears it is not in the flood zone.



EASEMENTS: The appraiser is not aware of any easements or adverse conditions that would negatively impact the subject property.

HISTORY OF CONVEYANCE

According to the Rockingham County Registry of Deeds, there has not been a transfer of the subject as described here. The larger parcel transferred as follows:

SALE DATE	10/14/2016
SALE PRICE	$40,000,000
BOOK/PAGE	5763/52
GRANTOR	Rockingham Venture
GRANTEE	Rock Acquisition, LLC
COMMENTS	This was the sale of a larger parcel of what was known as Rockingham Racetrack. The purchaser in this transaction is proposing to develop it in a life style type center with a variety of uses including retail, hospitality, residential. The subject parcel which would be subdivided from this larger parcel would be to provide area for a utility substation by Liberty Utilities because of the increased demand to service the proposed development.

EXPOSURE TIME

Reasonable exposure time is one of a series of conditions in most market-value definitions. Exposure time is always presumed to proceed the effective date of the appraisal. USPAP, 2014-2015 Edition, defines exposure time as follows:

> *"The estimate length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal;"*

The subject represents a small parcel of what is a larger development. Given the exhibits provided to me it would make for a nice outparcel to the larger retail development which it abuts. As that development comes to fruition there would be good demand for this parcel. Therefore, I feel that the exposure would be dictated by the pace of development of the larger development. As that development moves forward I feel that the exposure would be a relatively short period of time however, as of the date of this appraisal there would be little demand for the parcel as it sits today. Therefore in summary, the exposure time associated with the subject is directly related to the development timeline of the larger development.

HIGHEST AND BEST USE

The Dictionary of Real Estate Appraisal, Fourth Edition, defines Highest and Best Use as:

"The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity."

The subject is a hypothetical 1.23± acre parcel that is irregular in shape and is located on the eastern side of the larger 120± acre parcel. It is directly adjacent to what is proposed to be a larger retail development. Its access would come from a road that would be developed along with that development.

The development which is to be known as Tuscan Village is a lifestyle center which will have a variety of uses including the adjacent retail development but will also have other components such as hospitality and residential. It is the site of the former Rockingham Racetrack. The area around the larger parcel is heavily developed in a commercial fashion. Directly adjacent to the larger parcel is the large Mall at Rockingham Park. The larger parcel is surrounded by heavily developed roads known as Rockingham Park Boulevard, South Broadway Street, and Main Street. Access is very good and my feeling is that the subject parcel would represent a good outparcel to be developed in concert with the larger retail parcel. Given its size it would most likely support a restaurant use although a small standalone retail use would also be appropriate.

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SALES COMPARISON APPROACH

INTRODUCTION

The Sales Comparison Approach compares the subject to similar properties that have sold in the same market or in similar markets to derive an indication of its market value.

RESEARCH

I surveyed the subject's market area for information regarding sales and listings of properties similar to the subject. Research was conducted around the Southern and Seacoast part of the State for well located commercial parcels. Particular attention was paid to those in close proximity to larger commercial developments such as that of the subject. That research resulted in a relatively large pool of comparable sales from which the four that were considered to be the most comparable to the subject were chosen for analysis here. They consist of one each in the communities of Dover, Manchester, Hooksett, and Salem.

I gathered information regarding comparable properties from the Real Data Research Service, INNOVIA - the Northern New England Network MLS, CIBOR NH – the Commercial MLS, Crafts Appraisal Database, local and county municipal offices, brokers and appraisers. All of these sources are believed to be reliable. Parties familiar with the transactions confirmed the transactions whenever possible.

UNIT OF COMPARISON

In reviewing the comparable sales, it was necessary to determine a meaningful unit of comparison. A definite relationship was found to exist among the comparable sales in the form of sale price per acre. As such, I have determined that the sale price per acre is the most meaningful unit of comparison in analyzing the subject and the comparables.

SUMMARY OF COMPARABLE PROPERTIES

The comparables used in this approach are discussed briefly below. Please refer to the Comparable Sale Forms that follow this section for more information regarding these properties.

COMP 1: This represents the March 2017 sale of a four parcel property located at 817, 819, and 825 Central Ave and 3 Ridge Street in Dover, New Hampshire. The total size of the property was 1.14± acres and it sold for $950,000 or $673,759/acre. The parcel had 347.92±' of frontage on Central Ave and an additional 170±' of frontage on Ridge Street. The parcels were improved with a number of older residential or multi unit residential all of which were in below average condition and were felt to not add any contributory value to the sale. The buyer purchasing the property planned to develop it with a 15,000± SF owner-occupied retail center. This property is a corner parcel located in direct proximity to the Hannaford and Shaw's development and is considered to be a good to very good commercial location.

COMP 2: This represents the October 2014 sale of property located at 5 Driving Park Drive in Manchester, New Hampshire. This 2.58± acre parcel sold for $1,700,000 or $656,878/acre. The property was purchased by the owner of a furniture store who subsequently improved it with a 64,000± SF two story building. The property is located one parcel removed from South Willow Street at a signalized intersection. It has some visibility from South Willow Street and is adjacent to a large commercial development from which it has access through a number of the parking lots just east of South Willow Street as the City has prevailed on owners to make this available from one parcel to another to relieve some of the shopping traffic along South Willow Street.

COMP 3: This represents the April 2016 sale of property located at 1293 Hooksett Road, Hooksett, New Hampshire. This 1.05± acre parcel sold for $795,000 or $757,143/acre. The property is located at a signalized intersection in close proximity to a dense retail development. It represents a corner parcel with access from two roads and has subsequently been improved with a branch bank.

COMP 4: This represents the December 2015 sale of property located at 417 South Broadway in Salem, New Hampshire. This 4.898± acre parcel sold for $3,900,000. However, there was an existing building on the site which was going to be reused by the purchaser who is an abutting property owner, owning a car dealership across South Broadway from the subject. They intended to use it as a used car dealership. The depreciated contributory value of the building and the site improvements was $700,000 making the

effective price for the land $3,200,000 or $653,328/acre. Some of the total acreage was felt to be impacted by wetlands and would not support building however it may have been able to contribute to the density on the parcel.

SALE CONSIDERATIONS

In real estate transactions, property rights transferred, terms of sale (financing), conditions of sale (buyer/seller motivation), and expenses incurred immediately after purchase are factors that can influence sale price. In this analysis Comps 1, 2, and 3 involved fee simple estate, had conventional financing or were cash transactions, and appear to have been typically motivated, arm's length transactions. Since the Market Value of the subject's fee simple estate is being appraised here, and the other sale considerations are typical, adjustments have not been applied for these factors.

Comp 4 was sold to what would be considered an abutting property owner given that they had a car dealership directly across the street. They were going to use this parcel for expansion of the used car operation of that dealership. As such, I have adjusted it down by 10%.

MARKET CONDITIONS

Market conditions may change over time due to inflation, deflation, fluctuations in supply and demand, or other factors. As a result, the comparable sales may require adjustments to reflect changes in market conditions between the sale dates and the date of this report. In a market in which prices are increasing, these adjustments take the form of positive appreciation adjustments.

In considering changes in market conditions since the comparables sold, I consulted business publications for an overview of general economic conditions, industry-specific publications including the New England Real Estate Journal, The Appraisal Journal, and local brokers and appraisers familiar with the subject's market area.

The market for well located commercial properties has improved commensurate with the improvement in the overall commercial marketplace. While the broader recovery has been led by industrial and multi-family residential, commercial properties, as noted, have begun to improve. After an initial period of stabilization where vacancies and credit losses began to decrease the market is now to the point where landlords can write multi-year leases some with escalations. As the financial performance of these properties has

improved investors have become more interested in the property type and therefore improved commercial properties have shown appreciation.

It is felt that the demand for improved properties has improved the demand for well located commercial land and has also led to some appreciation in that market. As such, I have adjusted each of the comparables upward by 0.25% per month from January 2015 to the date of appraisal.

OTHER POTENTIAL ADJUSTMENTS

Relevant differences that may influence sale price can include size, location, and a variety of physical characteristics. In the case of the subject and the comparables it is felt that there are two areas that require formal adjustment. Those are location and physical features and are made as follows:

LOCATION: This appraisal assumes that the subject will be adjacent to a larger retail establishment and will benefit from the synergy of the overall development. As such, it is felt that it will be a very good commercial location within that commercial development however, it will not benefit necessarily from the broader traffic flow as if it was located along a main artery.

Comp 1 is located on Central Ave, which is Dover's primary commercial thoroughfare. It is an area that is heavily developed with commercial development. This parcel is located in direct proximity to two large grocery store anchored centers and is a corner location. As such, I feel this is a superior location and have adjusted it downward by 10%.

Comp 4, which is located directly on South Broadway in Salem, was felt to be in the same market as the subject, does benefit from a closer proximity to the Massachusetts boarder which drives much of the retail development in Salem and also is a heavily developed area. Therefore, I feel this comparable is superior from a locational standpoint of view and have adjusted it downward by 10%.

Comps 2 and 3 were felt to be similar. Comp 2 is located in Manchester and is one parcel removed from South Willow Street although it has access at a signalized intersection. It is in close proximity to other retail development at the northern end of South Willow Street where development has begun to

decline. Given its greater proximity to South Willow Street, some of which is offset by its location on South Willow Street, I feel that it is similar to the subject even though it does have some benefits from a visibility standpoint of view. Comp 3 was also felt to be similar. It was at a signalized intersection in proximity to some large development. The subject property upon completion will have a greater density in supportive type uses however I feel that is offset by the signalized intersection and therefore no adjustment has been made to this comparable.

PHYSICAL FEATURES: The subject property will be a flat site serviced by all municipal utilities upon completion of the larger development. Comps 1, 2, and 3 were all felt to be similar in that they were ready to develop sites and as such no adjustment has been made to those.

Comp 4, as noted, has a certain amount of wetlands on the larger parcel. The impact of those wetlands is such that perhaps they would not support building however it does have contributory value as far as density and parking. Therefore, I feel that it is inferior and have adjusted it upward by 20%.

VALUE CONCLUSION

The comparable properties and their adjustments are summarized in the table that follows this section. The analysis indicates the following adjusted per acre values:

Comp 1……..	$612,446
Comp 2……..	$707,786
Comp 3……..	$785,536
Comp 4……..	$677,517

The adjusted per acre values range from $612,446 to $785,536. Each of the sales provides a meaningful indication of value for the subject after adjustments. Of the four comparables Comp 4 was accorded the least weight. While it is the only comparable in Salem it was bought by an abutter and was also impacted by wetlands. While both of these things were adjusted for I feel for those reasons it is a slightly less reliable comparable and have accorded it the least weight.

The other three comparables were felt to be better indicators of value. Comp 2 which is the oldest comparable is similar in the fact that it is a parcel that derives much of

its value because of its proximity to other commercial development and is not located directly on the main artery. For that reason I feel that it should be given consideration.

Based on this investigation and analysis, as well as personal experience and judgment, I have formed the opinion that the subject warrants a value estimate of $750,000 per acre, as shown:

$750,000/acre x 1.23± acres = $922,500
ROUNDED TO $925,000

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COMPARATIVE VALUE ANALYSIS CHART

FACTORS	SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4
Location	71 Rockingham Park Boulevard Salem, NH	825 Central Ave Dover, NH	5 Driving Park Dr. Manchester, NH	1293 Hooksett Rd. Hooksett, NH	417 South Broadway Salem, NH
CAA Ref. No.	N/A	7991	7801	7892	7844
Sale price	N/A	$950,000	$1,700,000	$795,000	$3,200,000[1]
Sale date	N/A	3/17	10/14	4/16	12/15
Rights transferred	N/A	Fee simple	Fee simple	Fee simple	Fee simple
Financing	N/A	Cash to Seller	Conventional	Cash	Conventional
Motivation	N/A	Arm's length	Arm's length	Arm's length	Abutter -10%
Expenses immediately after purchase	--	--	--	--	--
Market Conditions	N/A	+1%	+7.75%	+3.75%	+4.75%
Adjusted price	N/A	$959,500	$1,831,750	$824,813	$3,016,800
No. of Acres	1.23± acre	1.41± acres	2.588±	1.05±	4.898±
Adjusted Price per Acre	N/A	$680,496	$707,786	$785,536	$615,925
Location	N/A	Superior -10%	Similar	Similar	Superior -10%
Physical Features	N/A	Similar	Similar	Similar	Inferior +20%
INDICATED VALUE/ACRE	**N/A**	**$612,446**	**$707,786**	**$785,536**	**$677,517**

[1]Effective Price

COMPARABLE LAND SALE 1

SALE DATA

Location:	817, 819, & 825 Central Ave and 3 Ridge Street, Dover, NH
Grantor:	Dean A. Fournier Charitable Trust 2005
Grantee:	Jeanette Gestapo, LLC
Sale Date:	3/1/2017
Sale Price:	$950,000
Sale Price Per Acre:	$673,759
Date Recorded:	3/22/2017
County/Deed Type:	Rockingham/Fiduciary
Book/Page:	4464/111
Rights Transferred:	Fee simple
Conditions of Sale:	Arm's length
Financing:	Cash to Seller
Confirmed By:	DEW
Date:	7/1/2017
Source:	Broker

PHYSICAL DESCRIPTION

Size:	1.41± acres
Frontage:	347.92±' on Central Ave/170±' on Ridge St.
Shape/Road Grade:	Slightly irregular/At grade
Topography:	Level

MUNICIPAL DATA

Water/Sewer/Gas:	Municipal/Municipal/Natural
Zoning:	Business - 3
Improvements/Land Use:	Older residential structures to be razed
Highest & Best Use:	Commecial development

REMARKS

These are four adjacent parcels of land that were purchased together for $950,000. The parcels were each improved with an older wood-frame residence or multi-unit residences that were in average to below average overall condition at the time of sale. They had no contributory value to the sale. The buyer purchased the property planning to develop it with a 15,000± SF owner-occupied retail building. This is located at a corner and less than one-quarter mile east of the Hannaford and Shaw's development.

7991

COMPARABLE LAND SALE 2

SALE DATA

Location:	5 Driving Park Drive, Manchester, NH
Grantor:	Five Driving Park, LLC
Grantee:	Leclerc Plaza, LLC
Sale Date:	10/1/2014
Sale Price:	$1,700,000
Sale Price Per Acre:	$656,878
Date Recorded:	10/30/2014
County/Deed Type:	Hillsborough/Warranty
Book/Page:	8704/509
Rights Transferred:	Fee simple
Conditions of Sale:	Arm's length
Financing:	Conventional
Confirmed By:	DEW
Date:	10/1/2014
Source:	Grantee & Documentation

PHYSICAL DESCRIPTION

Size:	2.588± acres
Frontage:	On Driving Park Drive
Shape/Road Grade:	Irregular/Generally at grade
Topography:	Level

MUNICIPAL DATA

Water/Sewer/Gas:	Municipal/Municipal/Natural
Zoning:	General Business (B-1)
Improvements/Land Use:	9,600± SF building to be razed
Highest & Best Use:	Commercial development

REMARKS

This property subsequent to the sale was improved with a 64,000± SF two story furniture sales building. In addition to its access from Driving Park Drive, which places it one parcel removed from South Willow Street, there is generally a pass through among these properties located on the west side of South Willow Street that allows free passage without having to access South Willow Street directly. This property is located below the grade of South Willow Street and behind a Wendy's restaurant, but does have some visibility from South Willow Street. The purchaser built a furniture store which is his third furniture store in the southern New Hampshire area.
7801

COMPARABLE LAND SALE 3

SALE DATA

Location:	1293 Hooksett Road, Hooksett, NH
Grantor:	John M. Kelly Revocable Trust of 1993
Grantee:	Merrimack County Savings Bank
Sale Date:	4/1/2016
Sale Price:	$795,000
Sale Price Per Acre:	$757,143
Date Recorded:	4/1/2016
County/Deed Type:	Merrimack/Warranty
Book/Page:	3510/1370
Rights Transferred:	Fee simple
Conditions of Sale:	Arm's length
Financing:	Cash
Confirmed By:	DEW
Date:	8/1/2016
Source:	Grantee/Public Records

PHYSICAL DESCRIPTION

Size:	1.05± acres
Frontage:	Hooksett Road
Shape/Road Grade:	Irregular/Slightly above grade
Topography:	Generally level

MUNICIPAL DATA

Water/Sewer/Gas:	Municipal/Municipal/Natural
Zoning:	Commercial
Improvements/Land Use:	Small auto service building to be razed
Highest & Best Use:	Commercial development

REMARKS

This parcel had a couple of older auto service buildings on it that were owned by a used car entity located across Hooksett Road from these. They never really utilized these properties and subsequently sold it to be developed with a branch bank for Merrimack County Savings Bank.

7892

COMPARABLE LAND SALE 4

SALE DATA

Location:	417 South Broadway, Salem, NH
Grantor:	State of New Hampshire
Grantee:	South Broadway Development, LLC
Sale Date:	12/24/2015
Sale Price:	$3,900,000
Sale Price Per Acre:	$1,387,000
Date Recorded:	12/30/2015
County/Deed Type:	Rockingham/Quitclaim
Book/Page:	5681/1714
Rights Transferred:	Fee simple
Conditions of Sale:	Abutter
Financing:	Conventional
Confirmed By:	AJC
Date:	5/1/2016
Source:	Public Records/Appraisal

PHYSICAL DESCRIPTION

Size:	4.898± ac (2.998± usable)
Frontage:	400±' on South Broadway
Shape/Road Grade:	Irregular/At grade
Topography:	Level

MUNICIPAL DATA

Water/Sewer/Gas:	Municipal/Municipal/Natural
Zoning:	Commercial/Industrial C
Improvements/Land Use:	See remarks
Highest & Best Use:	Commercial

REMARKS

Reportedly the improvement was constructed in 1965 as a state police barracks. Since the date of construction the building has been expanded and upgraded numerous times over the years. More recently it has been utilized as a liquor store. It is situated on a 4.89± acre lot. There are areas of wetlands. The property was purchased by Rockingham Toyota which is located directly across the street. The grantee intends on utilizing the site and the building for the sale of used cars. It is their intent to utilize the existing improvement in some manner. In order to estimate the contributory value of the building I utilized Marshall Valuation Service Section 13. This indicated a depreciated

value of the improvements of $630,000. To that I added $70,000 for contributory value of existing site improvements. This would indicate a price paid for the land of $3,200,000.

7844

CERTIFICATION

The Appraiser certifies and agrees that:

1. the statements of fact contained in this report are true and correct.

2. the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.

3. the Appraiser(s) have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.

4. the Appraiser(s) have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.

5. the Appraiser(s) engagement in this assignment was not contingent upon developing or reporting predetermined results.

6. the Appraiser(s) compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

7. the Appraiser(s) have made a personal inspection of the property that is the subject of this report.

8. no one provided significant real property appraisal assistance to the person(s) signing this certification.

9. the Appraiser(s) have not performed a previous appraisal of the subject property or provided any other service involving the subject property within the three years prior to this assignment.

10. the reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice (USPAP).

11. the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

12. Crafts Appraisal Associates, Ltd. concentrates its practice in the appraisal of residential, commercial, industrial, special-purpose and development properties throughout New England. As such, the appraisers are competent to undertake this appraisal assignment, and copies of the qualifications of the appraisers who participated in preparing this appraisal are included in the Addendum of this report.

MARKET VALUE OF THE FEE SIMPLE ESTATE AS OF JULY 13, 2017. . . . . $925,000

Donald E. Watson
Certified General Appraiser
No. NHCG-191

STATEMENT OF LIMITING CONDITIONS

1. All facts and data set forth in this report are true and accurate to the best of the appraiser's knowledge and belief.

2. Sketches and maps included in the report are for the purpose of aiding the reader in visualizing the property and are not necessarily drawn to exact scale.

3. No land survey has been made by the appraiser and land dimensions given in the report are taken from available public records and the appraiser assumes no responsibility for the accuracy of such land dimensions.

4. No investigation of legal fee or title to the property has been made. No consideration has been given to liens or encumbrances against the property except as specifically stated in the report.

5. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil or structures that would render the property more or less valuable. The appraiser assumes no responsibility for any engineering necessary to uncover such things.

6. Possession of this report, or a copy thereof does not carry with it the rights of publication, nor may it be used for any public purpose without the prior written consent of Crafts Appraisal Associates, Ltd.

7. The Americans with Disabilities Act (ADA) became effective January 26, 1992. The appraiser has not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the act. If so, this fact could have a negative effect upon the value of the property. Since I have no direct evidence relating to this issue, I did not consider possible noncompliance with the requirements of the ADA in estimating the value of the property.

8. The party for whom this report was prepared may distribute copies of this report, in its entirety, to such third parties as may be selected by the party for whom this report was prepared; however, selected portions of this report shall not be given to third parties without prior written consent of the signatories of this report. Further, neither all nor any part of this report shall be disseminated to the general public by the use of advertising media, public relations media, news media, sales media or other media for public communication without the prior written consent of the signatories of this report.

9. This report is based on market conditions existing as of the date of the assignment and the appraiser's estimate of future market conditions. The appraiser is not responsible for unforeseeable events that alter market conditions subsequent to the effective date of the opinion.

10. The use of this report is subject to the requirements of the Appraisal Institute relating to the Code of Professional Ethics and the Uniform Standards of Professional Appraisal Practice.

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APPRAISER QUALIFICATIONS
DONALD E. WATSON
CERTIFIED GENERAL APPRAISER NO. NHCG-191

BACKGROUND SUMMARY

With over twenty-nine years in real estate and twenty-two years in the appraisal industry, I have served a wide variety of clients, including municipal and state governments, major universities, lending institutions, nonprofit organizations and investors. I have extensive experience with all property types ranging from unimproved land to subdivisions to improved commercial, industrial and residential properties including complexes and condominiums throughout New Hampshire. My appraisals have been widely used in eminent domain proceedings, estate-planning, financing, divorces, etc.

EDUCATION

NEW HAMPSHIRE COLLEGE, MANCHESTER, NH: Economic & Finance Program

OHIO STATE UNIVERSITY: A.S. Animal Science

HARVARD UNIVERSITY GRADUATE SCHOOL OF DESIGN:
Commercial Real Estate Development & Financing

SOCIETY OF REAL ESTATE APPRAISERS: Course 101, An Introduction to Appraising Real Property

APPRAISAL INSTITUTE:

- Course 1A-1, Real Estate Appraisal Principles
- Course 1A-2, Basic Valuation Procedures
- Course 1B-A, Capitalization Theory & Techniques, Part A
- Course 1B-B, Capitalization Theory & Techniques, Part B
- Course 2-1, Case Studies in Real Estate Valuation
- Course SPP, Standards of Professional Practice, Parts A & B
- Course 530, Advanced Sales Comparison & Cost Approaches
- Report Writing
- Over twenty (20) one and two day seminars

REALTORS' NATIONAL MARKETING INSTITUTE:

- Course CI - 101, Fundamentals of R.E. Investment & Taxation
- Course CI - 102, Fundamentals of Location & Market Analysis
- Course CI- 103, Advanced R.E. Taxation & Marketing Tools for Investment Real Estate

PROFESSIONAL DESIGNATIONS AND AFFILIATIONS

EXPERT WITNESS:	New Hampshire Land and Tax Court
	Federal Bankruptcy Court
	Federal District Court
	New Hampshire Superior Court
CERTIFIED GENERAL APPRAISER:	State of New Hampshire

PARTIAL LIST OF CLIENTS SERVED AND PROPERTIES APPRAISED BY CRAFTS APPRAISAL ASSOCIATES, LTD.

NATIONAL & LOCAL CORPORATIONS

Anagnost Companies
Anheuser Busch Company
Audley Construction Company
Autodesk, Inc.
B&M Railroad
Bentley Pharmaceutical
Brookstone Company
Burger King Corp.
Cabinet Press
Cendant Mobility
Circuit City Stores, Inc.
Cities Services, Inc.
CLD Consulting Engineers
Coca Cola Bottling Company
Coldwell Banker Relocation Corp.
Creative Capital Leasing
Crotched Mountain Properties
Dexter Shoes
Dunkin' Donuts
Eastpoint Properties
ECCO USA, Inc.
Executive Relocation
Freudenberg – North America
GMAC Relocation Services
Gulf Oil Corp.
H&R Block
Henry Hanger Company
Honey Dew Donuts
Howe, Riley & Howe, PC
Hubbard, LLC
Hunneman Real Estate
Infantine Insurance Corp.
Ingersol-Rand Co.
International Automotive Management
J.A. Wright & Company
John B. Sullivan Corp.
John G. Burk & Associates, CPA
JP Chemical Company, Inc.
LaCrosse Footwear, Inc.
Lahey Hitchcock Clinic
Landa & Altsher, PC
Long & Foster Relocation
Mast Road Grain & Lumber
McDonald's Corp.
Midas Muffler
Mobil Oil Corp.
National Gypsum Corp.
New England Circuits, Inc.
Northern Telecom
Old Dutch Mustard Company, Inc.
OSRM Sylvania
Patsy's
Peterbilt Corp.
Pizza Hut
Primacy Relocation
Prudential Relocation
Public Service Company of NH
Rite-Aid
St. Johnsbury Trucking Company, Inc.
Saint-Gobain Performance Plastics
STARS Relocation
State Street Development Corp.
Stewart Title Insurance Co.
Stoneyfield Farm Yogurt, Inc.
Tamposi Company
Texaco
Two Guys Smoke Shop
TransUnion Settlement Solution
Union Leader Corp.
UPS Commercial Underwriters
Velcro USA, Inc.
Verizon
Waterford Development
Weichert Relocation Services
Worldwide Relocation Management, Inc.

SPECIAL PURPOSE PROPERTIES & NONPROFIT ORGANIZATIONS

Abenaqui Country Club
American Red Cross
Assumption Greek Orthodox Church
Boston Minuteman Council
Boys & Girls Club of America
Bretton Woods Resort
Calvary Bible Church
Concord Indoor Tennis & Racquetball Club
Concord Lincoln-Mercury
Consumers Water Company
Dartmouth College
Ear Nose & Throat Physicians & Surgery PA
Easter Seals Society
Executive Health Club
Faith Christian Center
First Church of the Nazarene
Girl Scouts of Swift Water Council
Girl Scouts of Spar and Spindle Council
Good Shepherd School, Inc.
Green Meadow Golf Course, Inc.
Hampshire Hills Racquet & Health Club
Hickory Hill Golf Course, Inc.
Hillsboro Ford
International Brotherhood of Teamsters
Jack O'Lantern Resort

PARTIAL LIST OF CLIENTS SERVED continued

SPECIAL PURPOSE PROPERTIES & NON-PROFIT ORGANIZATIONS – CONTINUED

Manchester Children's Home
Manchester Community Health Center
Manchester Mental Health Center
Mount St. Mary's College
Mountain Club on Loon, The
New Hampshire Children's Aid Society
Portsmouth Regional Hospital
Rockefeller Estate
Serenity Place
Shriner's Hospitals for Children
Sky Meadow Development
Southern NH University
Summit at Four Seasons – Time Share
Talarico Automobile Dealerships
University of New Hampshire (UNH)
Visiting Nurses Association
Wentworth-Douglas Hospital
YMCA Camp Belknap

FEDERAL, STATE & LOCAL MUNICIPALITIES

City of Concord, NH
City of Berlin, NH
City of Dover, NH
City of Franklin, NH
City of Manchester, NH
City of Nashua, NH
Federal Aviation Administration
Greater Nashua Housing & Dev. Corp.
Keene Housing Authority
Laconia Airport Authority
Manchester Airport Authority
Manchester Highway Department
Manchester Housing Authority
Manchester Water Works
NH Housing Finance Authority
NH Dept. of Transportation
Salem Housing Authority
State of New Hampshire
State of Vermont
Town of Bedford, NH
Town of Brattleboro, VT
Town of Candia, NH
Town of Hampton, NH
Town of Hollis, NH
Town of Londonderry, NH
Town of Merrimack, NH
Town of Newmarket, NH
Town of North Andover, MA
Town of Pelham, NH
Town of Salem, NH
Town of Seabrook, NH
Town of Stratham, NH
U.S. Dept. of Transportation
U.S. Environmental Protection Agency
U.S. Postal Service
Veterans' Administration

CONSERVATION ORGANIZATIONS

Bedford Conservation Commission
Bedford Land Trust
Derry Conservation Commission
Derry Preservation Initiative
Dover Conservation Commission
Hollis Conservation Commission
Land Conservation Investment Program
Moose Mountain Regional Greenways
Mount Vernon Conservation Commission
Nature Conservancy
New Hampshire Audubon Society
North Hampton Forever
Society for the Protection of NH Forests
Stratham Conservation Commission
Temple Conservation Commission

LENDING & RELATED INSTITUTIONS

Bank of America
TD BankNorth
Beacon Federal
Berkshire Mortgage Finance
Berlin City Bank
Boston Federal Savings Bank
Cambridge Savings Bank
Centrix Bank & Trust Co.
Chittenden Bank
Citicorp Mortgage, Inc.
Community Bank & Trust Co.
Danversbank
Digital Federal Credit Union
E-Bid Mortgage
EastWest Mortgage
Eastern Bank
Enterprise Bank & Trust Co.
Federal Home Loan Mortgage Corp.
Federal National Mtg. Association
First Colebrook Bank
First Commercial Bank of Chicago
Flagship Bank
Ford Motor Credit Corp
GMAC Mortgage Corp.

PARTIAL LIST OF CLIENTS SERVED continued

Lending & Related Institutions - continued

H&R Block Mortgage Corp.
Haverhill Cooperative Bank
John Hancock Mutual Ins. Company
Laconia Savings Bank
Lake Sunapee Bank
Ledyard National Bank
Marco Community Bank
Mercantile Bank & Trust Co.
Merrimack County Savings Bank
Money Tree Mortgage
New England Federal Credit Union
Ocean National Bank
Passumptic Savings Bank
Salem Five Cents Savings Bank
St. Mary's Bank
Savings Bank of Walpole
Southern NH Bank & Trust Co.
Sovereign Bank
Telephone Credit Union of NH
Toyota Motor Credit Corp.
Traveler's Insurance Co.
Triangle Credit Union
Wachovia Mortgage
Western Federal Credit Union
Winchester Cooperative Bank

LEGAL REPRESENTATIVES

Abramson, Baillinson & O'Leary
Backus, Meyer &Solomon & Rood
Barradale, O'Connell, Newkirk & Dwyer, PA
Beaumont & Campbell, PA
Bernstein, Shur, Sawyer & Nelson, PA
Borofsky, Lewis & Amodeo-Vickery, PA
Bouchard Kleinman & Wright, PA
Boutin & Associates, PLLC
Boynton, Waldron, Doleac, Woodman & Scott, PA
Bradley, Burnett & Kinyon, PA
Bragdon, Berson, Davis & Klein
Cassassa & Ryan Attorneys at Law
Cleveland, Waters & Bass, PA
Cocheco Elder Law Associates
Cronin & Bisson, PC
Curtin Law Office
D'Amante, Couser, Steiner, Pellerin, PA
Devine, Millimet & Branch, PA
DiMento & Sullivan, PA
Duddy Law Offices
Finis E. Williams, III Law Firm
Greene & Perlow, PA
Hall, Morse, Anderson, Miller & Spinelli
Hamblett & Kerrigan
Hebert & Uchida, PLLC
Hodes, Buckley, McGrath & LeFevre, PA
Lotter & Bailin, PC
Mazerolle & Frasca, PA
McDonald & Kanyuk, PLLC
McLane, Graf, Raulerson & Middleton, PA
McNeil & Taylor, PA
Nadeau Law Offices
Orr & Reno, PA
Ransmeier & Spellman, P.C.
Riley & Fay, PLLC
Routhier, Donald Law Offices
Sarrouf, Tarricone & Flemming
Sheehan Phinney Bass & Green, PA
Stark, Rodney L., PA
Sullivan & Gregg, PA
Sulloway & Hollis, PA
Tardif, Shapiro & Cassidy, PA
Upton & Hatfield, LLP
Vittek Law Offices
Wadleigh, Starr & Peters, PLLC
Wiggin & Nourie, PA
Winer & Bennett, LLP
Wrigley, Weeks & Martin, PC

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BUSINESS CASE

PROJECT TITLE	**Rockingham Substation**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	02-16-18
PROJECT ID	8830-1864
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Construct a new 115-13.2 kV Substation with eight (8) feeder positions at Tuscan Village.

OBJECTIVE(S)

- Perform site and civil detailed design engineering for a new 115-13.2kV Substation (Rockingham Substation) at Tuscan Village.

BACKGROUND

- Construction of the a new 115-13.2 kV Substation is part of the recommended plan in the Salem Area Study perform by Control Point Technologies in 2017, with input and acceptance by Liberty Utilities.
- The Salem Area will experience more than expected load growth over the next few years due to the recent purchase of the Rockingham Race Track. The developer, known as Tuscan Village, plans to redevelop this land which will result in an increase of Liberty's Salem Area Load by 13 MW.
- The supply and distribution system serving the Salem service territory is expected to be loaded beyond the capability of the equipment to reliably serve the load under LU planning and loading criteria during contingent system configurations.
- To mitigate these risks, along with other capital invests in the Salem Area, the plan recommends that Liberty Constructs a new 115 -13.2 KV Substation. This new substation will be served by two (2) new 115 kV Transmission lines originating at Liberty's Golden Rock Substation.

ALTERNATIVES/OPTIONS

- Other alternatives were considered and can be reviewed in Salem Area Study Report.

FINANCIAL ASSESSMENT

- Initial estimate is $[illegible] to perform detailed civil and site engineering/design work for the installation of this station. Once detailed engineering is complete, the estimated cost of this project will be revised.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

Business Case

IMPLEMENTATION/ACTION PLAN

Engineering to be performed in 2018. Construction will take place under an individual job number in future years.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: Charles A. Rodrigues

FINANCE:

Liberty Utilities
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1864
PROJECT TITLE:	Electric Vehicle Charging Stations	EXPECTED PROJECT TOTAL: $ 100,000
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct a new 115-13.2 kV Substation with eight (8) feeder positions at Tuscan Village.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes. Due to the recent purchase of the Rockingham Race Track, the develop plans to repurpose this land (Tuscan Village) which is expected to increase the Salem Area load by 13 MW

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Yes. Permitting with the Town of Salem will be required

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$40,000 to perform detail civil and site engineering. Once engineering is complete, the estimate cost of this project will be revised.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0		

ANALYSIS OF PROJECT VALUE		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
Material					
External contractor costs					
Internal costs		(A) Capital budget	$ 100,000	$ 100,000	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	$ 100,000	(F) (C-D-E) Approval Amount Requested (current application)	$100,000	$100,000	

	Name	Signature	Date
Requesting Party	Anthony Strabone		2/27/18
Director of Engineering	Charles Rodrigues		3/7/18
VP of Operations	Craig Jennings		3/16/18
President – LU East	Susan Fleck		
V			
CFO			
CEO			
Vice President of Finance	William Taylor		7/13/18

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BUSINESS CASE

PROJECT TITLE	**Rockingham Substation- Transmission Lines**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	02-16-18
PROJECT ID	8830-1865
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation.

OBJECTIVE(S)

- Perform Site, Environmental and line design of two (2) 115 kV Transmission Lines from Golden Rock Substation to Rockingham Substation.

BACKGROUND

- Construction of the Transmission lines are part of the recommended plan in the Salem Area Study perform by Control Point Technologies 2017, with input and acceptance by Liberty Utilities.
- The Salem Area will experience more than expected load growth over the next few years due to the recent purchase of the Rockingham Race Track. The developer, known as Tuscan Village, plans to redevelop this land which will result in an increase of Liberty's Salem Area Load by 13 MW.
- The supply and distribution system serving the Salem service territory is expected to be loaded beyond the capability of the equipment to reliably serve the load under LU planning and loading criteria during contingent system configurations.
- To mitigate these risks, along with other capital invests in the Salem Area, the plan recommends that Liberty Constructs a new 115 -13.2 KV Substation. This new substation will be served by two (2) new 115 kV Transmission lines originating at Liberty's Golden Rock Substation.

ALTERNATIVES/OPTIONS

- Other alternatives were considered and can be reviewed in Salem Area Study Report.

FINANCIAL ASSESSMENT

- Initial estimate is $ [redacted] to perform detailed engineering/design for the installation of the Transmission Lines. Once detailed engineering is complete, the estimated cost of this project will be revised.
-

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

Business Case

IMPLEMENTATION/ACTION PLAN

Engineering to be performed in 2018. Construction will take place under an individual job number in future years.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone

DIRECTOR/VP: CHARLES A. RODRIGUES

FINANCE:

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY:	Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1865
PROJECT TITLE:	Electric Vehicle Charging Stations	EXPECTED PROJECT TOTAL: $ [illegible]
PROJECT TYPE (circle one):	System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE:	1/1/2018	PROJECT END DATE: 12/31/2018
CURRENT UTILITY EARNINGS STATUS:		JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct two (2) 115 kV Transmission lines from Golden Rock Substation to Rockingham Substation..

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
Yes. Due to the recent purchase of the Rockingham Race Track, the develop plans to repurpose this land (Tuscan Village) which is expected to increase the Salem Area load by 13 MW

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Permitting will be needed from the Town of Salem NH and NHDOT

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$100,000 to perform detail engineering. Once engineering is complete, the estimate cost of this project will be revised.

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
Asset Removal will be calculated on a job specific basis.

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not Known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Varied

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2018 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)		FINANCIAL SUMMARY		
		NEXT ANTICIPATED TEST YEAR	2018	
		Rate Recovery (over 18 months)	X	
Safety		Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Mandated				
Impending Regulatory Obligation				
Rate Recovery-Immediate Return		Have Health & Safety implications been considered?	Yes	
Rate Recovery (3 to 6 months)		Has Environmental Compliance review been done?		
Rate Recovery (6 to 12 months)		Has Tech Services review been done?		
Rate Recovery (12 to 18 months)				
Was this Capital Expenditure included in the Annual Budget?	No	What amount was budgeted? $0		

ANALYSIS OF PROJECT VALUE		CAPITAL EXPENDITURE BUDGET UTILIZATION	Authorized Amount	To be spent in: Current Year	Future Years
Design/Engineering					
Material					
External contractor costs					
Internal costs		(A) Capital budget	[illegible]	[illegible]	
Other costs (contingency)		(B) Over (under) run vs. Budget			
Working capital requirements		(C) (A+B) Total Estimated Project Cost			
		(D) Less Approved Spend to Date			
		(E) Less Future Approval Requests			
Project Total Cost	[illegible]	(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Anthony Strabone	[signature]	2/27/18		
Director of Engineering	Charles Rodrigues	[signature]	3/2/18		
VP of Operations	Craig Jennings	[signature]	3/2/18		
President – LU East	Susan Fleck				
VP of Finance	Tisha Sanderson				
CFO					
CEO					
[illegible]	Cynthia Trottier	[signature]	7/13/18		

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BUSINESS CASE

PROJECT TITLE	**Replace Lyme Rd P3 Recloser**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT LEAD:	Anthony Strabone
DATE:	2/14/18
PROJECT ID	8830-1863
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- Replace existing Cooper oil filled recloser at P3 Lyme Rd with new Viper-S recloser due to damage. Install new bypass disconnect.
- This project is estimated at $100,000 which includes contingency and appropriate round off.

OBJECTIVE(S)

Replace existing damaged recloser at P3 Lyme Rd Hanover due to damage.

BACKGROUND

- Costs associated with this project are to resolve damage to existing breaker unit.
- Existing recloser has experienced a flash which was identified as part of the inspection and maintenance program.

ALTERNATIVES/OPTIONS

- None

FINANCIAL ASSESSMENT

- This project estimate is based on design and estimate for previous similar projects.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

- None

IMPLEMENTATION/ACTION PLAN

- The construction will take place under an individual job number throughout 2018.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone
DIRECTOR/VP: Charles A. Rodrigues
FINANCE:

Liberty Utilities℠
WATER | GAS | ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Granite State Electric Co.	HOME OFFICE REF # 8830-1863
PROJECT TITLE: Replace Lyme Rd P3 Recloser	EXPECTED PROJECT TOTAL: $ 100,000
PROJECT TYPE (circle one): System Maint / ***System Project*** / Growth_ / LXA	
PROJECT START DATE: 2/1/18	PROJECT END DATE: 12/31/18
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:

Replace existing recloser at P3 Lyme Rd due to damage.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
N/A

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
N/A

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$75,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known):
2. What is the replacement cost of the plant being removed (if original cost not known)?
3. Original Work Order of Plant to be removed (if known):
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed?

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
2018 Capital Budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY	
NEXT ANTICIPATED TEST YEAR	2018
Rate Recovery (over 18 months)	X
Will this, and other approved projects, cause a rate shock	No
Have Health & Safety implications been considered?	Yes
Has Environmental Compliance review been done?	No
Has Tech Services review been done?	

If yes, is customer affordability an issue?

Was this Capital Expenditure included in the Annual Budget?	No

What amount was budgeted? 0

ANALYSIS OF PROJECT VALUE

Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$100,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$100,000	$100,000	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)	$100,000	$100,000	

	Name	Signature	Date
Requesting Party	Anthony Strabone		2/27/18
Director of Engineering	Charles Rodrigues		3/2/18
VP of Operations	Craig Jennings		3/6/18
President – LU East	Susan Fleck		
CFO			
CEO			
Director of Finance	Cynthia Trottier		7/13/18

Liberty Utilities

Change Order Form

2018

Project Overview			
Reason for Change:			
Project ID:	8830-1864	**Project Name:**	Rockingham Substation
Change Order Name:	Rockingham Substation	**Date Prepared:**	03/19/19
Change Order #:	1	**Financial Work Order (FWO):**[i]	301864-03001
Project Sponsor:	Charles Rodrigues	**Revised Start Date:**	01/01/18
Project Lead:	Anthony Strabone	**Revised End Date:**[ii]	12/31/18
Prepared By:	Anthony Strabone	**Change Type**[iii]	☒ In Scope ☐ Out of Scope
Project Contingency Available?	☒ Yes ☐ No	**If No is Selected, Please specify source of funds**[iv]	

Financial Assessment/Cost Estimates
(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Changes	Current Change Order Amount	Total
Internal Labor (including labor and travel)				
Materials (including consumables)				
Equipment (rental equipment)				
Contractor/Subcontractor (including consultants)				
Total	100,000.00		1,468,869.97	1,568,869.97

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount: *Actual project costs for 2018 were under budget. However, the costs of the substation parcel, $1.5M, was transferred to this project in 2018 and is the sole reason for this over expenditure.*

Schedule Impacts
(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
N/A	N/A	N/A

Liberty Utilities

Change Order Form

2018

Approvals and Signatures[v]

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000	Anthony Strabone		3/28/19
Senior Manager: :	Up to $50,000			
Senior Director/Director:	Up to $250,000	Charles Rodrigues Director, Engineering		3/31/19
State President / Senior VP / VP:	Up to $500,000			
State President / Senior VP / VP:	Up to $500,000	Susan Fleck President - LU NH		3/31/19
Regional President:	Up to $3,000,000	James Sweeney President - East Region		3/31/19
Corporate - Sr VP Operations:	Up to $5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			

[i] The Financial Work Order Section captures the work order this change falls under when the job was initially set-up
[ii] The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan
[iii] The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

[iv] In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

[v] Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report 2018

Requesting Region or Group:	Granite State Electric Co.	**Date of Closeout (MM/DD/YY):**	03/19/19
Project Name:	Rockingham Substation		
Project ID #:	8830-1864	**Requesting Region:**	East Region
Project Lead:	Anthony Strabone	**Project Sponsor:**	Charles Rodrigues
Project Status:	☐In Service ☐Complete ☒Closed		
Project Start Date:	01/01/18	**Project Completion Date:**	12/31/18
Requested Capital ($)	**$1,568,869.97**	**Expenditure Included in Approved Budget?**	☒Yes ☐No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Anthony Strabone	Manager, Electric Engineering		3/27/19
Charles Rodrigues	Director, Engineering		3/31/19
Richard MacDonald	Vice President, Operations		3/29/19
Peter Dawes	Vice President, Finance & Administration		3/29/19

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes ☒ No ☐
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes ☒ No ☐
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes ☒ No ☐
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes ☒ No ☐

Project Close Out Report 2018

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes ☒ No ☐
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	3/5
2.6	Product and/or Service Performance	3/5
2.7	Scope	3/5
2.8	Cost (Budget)	3/5
2.9	Schedule	3/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes ☒ No ☐
3.3[i]	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes ☒ No ☐
3.4	Identify the storage location for the following project documents items:		
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case	W:\Public\Engineering\2018 Preliminary Business Cases Electric	☒ Electronic ☐ Manual
3.4b	If available, the Final Project Schedule		☐ Electronic ☐ Manual
3.4c	Budget Documentation and Invoices		☐ Electronic ☐ Manual
3.4d	Status Reports		☐ Electronic ☐ Manual
3.4e	Risks and Issues Log		☐ Electronic ☐ Manual
3.4f	Final deliverable		☐ Electronic ☐ Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Project Close Out Report 2018

Section 4. Project Team [ii]

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)
Anthony Strabone	Manager, Engineering	Employee
VHB	Engineering	Contractor
TRC	Engineering	Contractor

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue).If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 7. Open Issues

Issue	Planned Resolution
N/A	N/A

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Project Close Out Report 2018

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering ($)			
Cost of Materials ($)			
Cost of Construction ($)			
External Costs ($)			
Internal Costs ($)			
Other ($)			
AFUDC ($)			
Total Project Costs ($)	$1,568,869.97	$1,568,869.97	$ 0.00

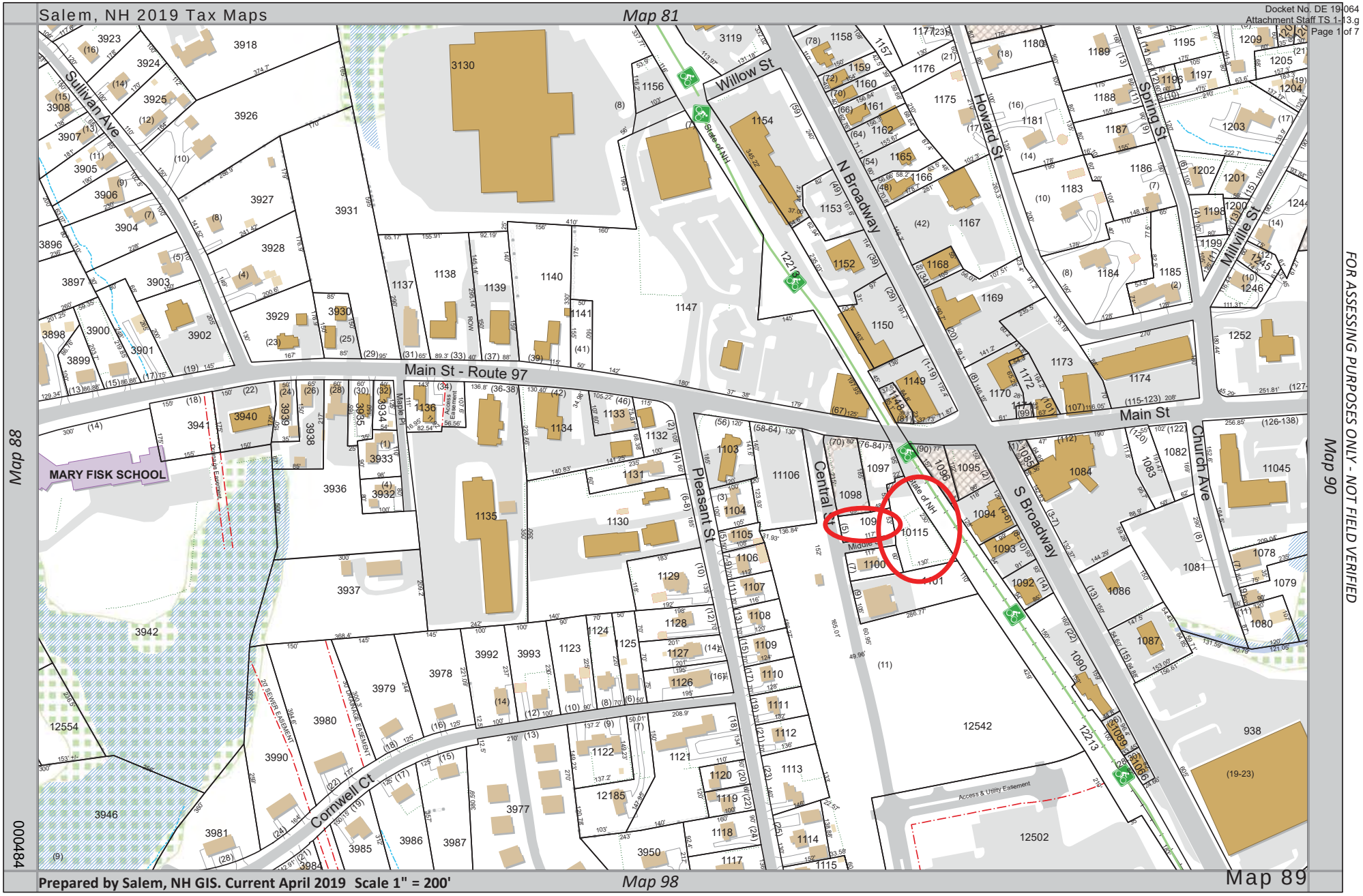
Reasons for Variance	Impact
No variance between actual costs and budget	$ 0
Cause 2	$
Cause 3	$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)
301864-03001
301864-03002

[i] This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

[ii] For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than $5M please complete this section, all other projects do not require this.


Salem, NH 2019 Tax Maps
Map 81
Docket No. DE 19-064
Attachment Staff TS 1-13.g
Page 1 of 7
Map 88
Map 90
Map 98
Map 89
FOR ASSESSING PURPOSES ONLY - NOT FIELD VERIFIED
Prepared by Salem, NH GIS. Current April 2019 Scale 1" = 200'
000484
Main St - Route 97
Main St
Willow St
Sullivan Ave
N Broadway
S Broadway
Howard St
Spring St
Millville St
Church Ave
Pleasant St
Central St
Cornwell Ct
MARY FISK SCHOOL
State of NH
Access & Utility Easement
20' SEWER EASEMENT
20' DRAINAGE EASEMENT

3 MIDDLE ST

Location 3 MIDDLE ST

Mblu 89/ / 10115/ /

Acct#

Owner GRANITE STATE ELECTRIC CO

Assessment $107,300

Appraisal $107,300

PID 6515

Building Count 1

Current Value

Appraisal			
Valuation Year	**Improvements**	**Land**	**Total**
2019	$0	$107,300	$107,300
Assessment			
Valuation Year	**Improvements**	**Land**	**Total**
2019	$0	$107,300	$107,300

Owner of Record

Owner GRANITE STATE ELECTRIC CO
Co-Owner LIBERTY UTILITIES
Address ATTN ACCOUNTS PAYABLE DEPT
15 BUTTRICK RD
LONDONDERRY, NH 03053-3305

Sale Price $0
Certificate
Book & Page
Sale Date

Ownership History

Ownership History				
Owner	**Sale Price**	**Certificate**	**Book & Page**	**Sale Date**
GRANITE STATE ELECTRIC CO	$0			

Building Information

Building 1 : Section 1

Year Built:
Living Area: 0
Replacement Cost: $0
Replacement Cost Less Depreciation: $0

Building Attributes	
Field	**Description**
Style	Vacant Land

Model	
Stories:	
Occupancy	
Exterior Wall 1	
Exterior Wall 2	
Roof Structure:	
Roof Cover	
Interior Wall 1	
Interior Wall 2	
Interior Flr 1	
Interior Flr 2	
Heat Fuel	
Heat Type:	
AC Type:	
Total Bedrooms:	
Total Bthrms:	
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	
Bath Style:	
Kitchen Style:	
Loc_Adj	

Building Photo

(http://images.vgsi.com/photos/SalemNHPhotos//default.jpg)

Building Layout

(http://images.vgsi.com/photos/SalemNHPhotos//Sketches/6515

Building Sub-Areas (sq ft)	Legend
No Data for Building Sub-Areas	

Extra Features

Extra Features	Legend
No Data for Extra Features	

Land

Land Use

Use Code	4240
Description	ELECSUBSTA
Zone	RUR
Neighborhood	300
Alt Land Appr	No
Category	

Land Line Valuation

Size (Acres)	0.44
Frontage	0
Depth	0
Assessed Value	$107,300
Appraised Value	$107,300

Outbuildings

Outbuildings	Legend

No Data for Outbuildings

Valuation History

Appraisal			
Valuation Year	**Improvements**	**Land**	**Total**
2018	$0	$107,300	$107,300
2017	$0	$107,300	$107,300
2016	$0	$107,300	$107,300

Assessment			
Valuation Year	**Improvements**	**Land**	**Total**
2018	$0	$107,300	$107,300
2017	$0	$107,300	$107,300
2016	$0	$107,300	$107,300

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5 CENTRAL ST

Location 5 CENTRAL ST

Mblu 89/ / 1099/ /

Acct#

Owner GRANITE STATE ELECTRIC COMPANY

Assessment $82,700

Appraisal $82,700

PID 6369

Building Count 1

Current Value

Appraisal			
Valuation Year	**Improvements**	**Land**	**Total**
2019	$0	$82,700	$82,700
Assessment			
Valuation Year	**Improvements**	**Land**	**Total**
2019	$0	$82,700	$82,700

Owner of Record

Owner GRANITE STATE ELECTRIC COMPANY
Co-Owner LIBERTY UTILITIES
Address ATTN ACCOUNTS PAYABLE DEPT
15 BUTTRICK RD
LONDONDERRY, NH 03053-3305

Sale Price $117,500
Certificate
Book & Page 3180/1296
Sale Date 09/24/1996
Instrument 00

Ownership History

Ownership History					
Owner	**Sale Price**	**Certificate**	**Book & Page**	**Instrument**	**Sale Date**
GRANITE STATE ELECTRIC COMPANY	$117,500		3180/1296	00	09/24/1996
	$0		2856/0254		03/28/1990

Building Information

Building 1 : Section 1

Year Built:
Living Area: 0
Replacement Cost: $0
Replacement Cost Less Depreciation: $0

Building Attributes

Field	Description
Style	Vacant Land
Model	
Stories:	
Occupancy	
Exterior Wall 1	
Exterior Wall 2	
Roof Structure:	
Roof Cover	
Interior Wall 1	
Interior Wall 2	
Interior Flr 1	
Interior Flr 2	
Heat Fuel	
Heat Type:	
AC Type:	
Total Bedrooms:	
Total Bthrms:	
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	
Bath Style:	
Kitchen Style:	
Loc_Adj	

Building Photo

(http://images.vgsi.com/photos/SalemNHPhotos//default.jpg)

Building Layout

(http://images.vgsi.com/photos/SalemNHPhotos//Sketches/6369

Building Sub-Areas (sq ft)	Legend
No Data for Building Sub-Areas	

Extra Features

Extra Features	Legend
No Data for Extra Features	

Land

Land Use

Use Code	3910
Description	COM VAC PB
Zone	CA
Neighborhood	45
Alt Land Appr	No
Category	

Land Line Valuation

Size (Acres)	0.14
Frontage	0
Depth	0
Assessed Value	$82,700
Appraised Value	$82,700

Outbuildings

Outbuildings	Legend
No Data for Outbuildings	

Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2018	$0	$82,700	$82,700
2017	$0	$82,700	$82,700
2016	$0	$82,700	$82,700

Assessment			
Valuation Year	Improvements	Land	Total
2018	$0	$82,700	$82,700
2017	$0	$82,700	$82,700
2016	$0	$82,700	$82,700

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Row Labels	Sum of Transaction Amount	
AFUDC Clearing	$	1,552.08
Labor Burden	$	2,152.82
Labor-Install	$	973.67
LU Corporate Burden	$	3,347.12
NH Management Burden	$	15,415.92
Out-Station Equipment	$	20,348.46
Vou-Station Equipment	$	25,079.90
Grand Total	**$**	**68,869.97**

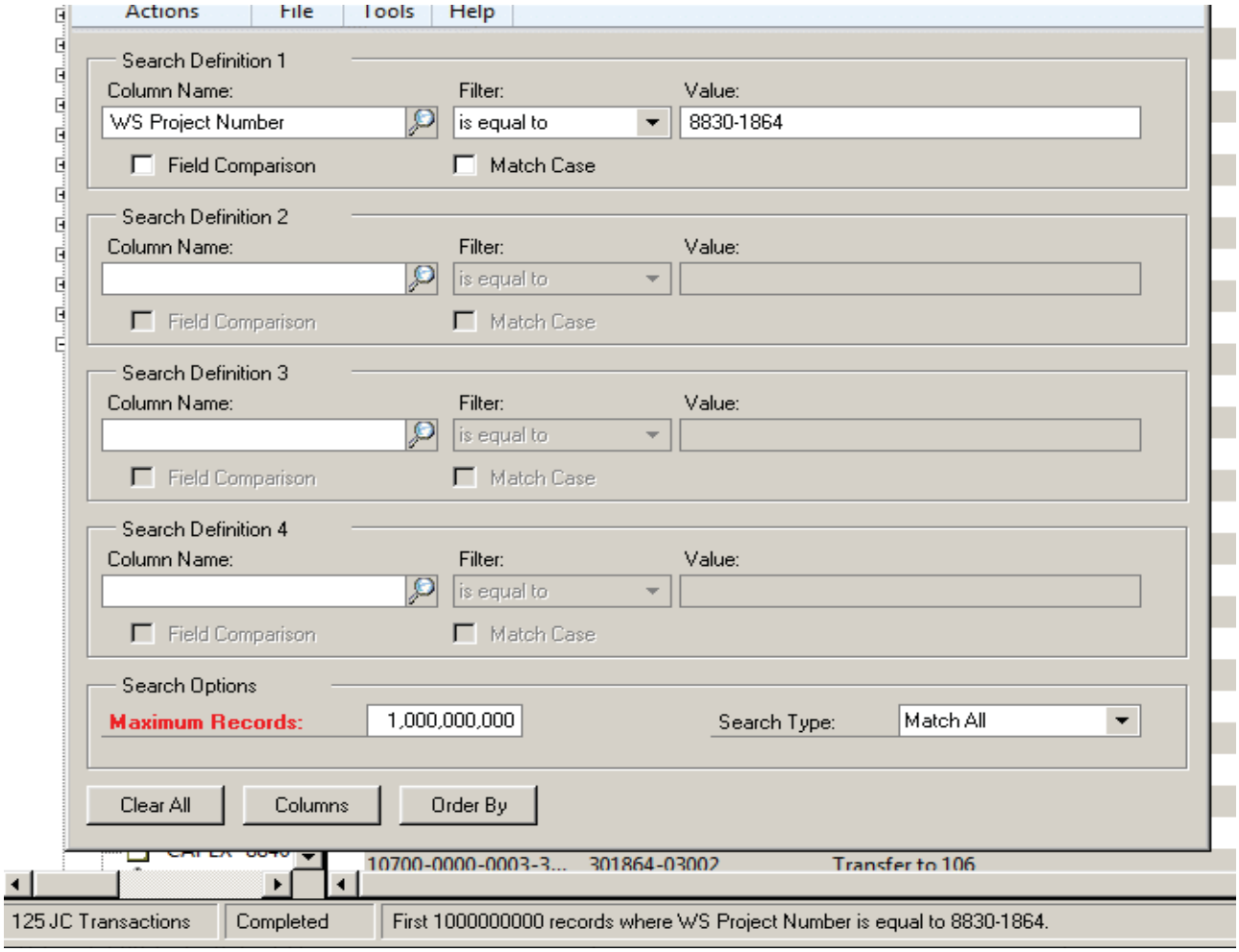
WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Transaction Date	Purchase Order Number	Account Description	WS Project Number	WS Job Name	Divisions	Vendor Name	WS Description
301864-03001	Out-Station Equipment	5		3,830.00	4/17/2018	5/14/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		1,450.00	1/23/2018	5/29/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		1,252.50	2/28/2018	6/4/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		6,161.70	3/31/2018	6/4/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		1,469.62	4/30/2018	6/4/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - MAY18	585.49	6/12/2018	6/12/2018			6/12/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - MAY18	452.05	6/12/2018	6/12/2018			6/12/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		4,544.48	5/30/2018	6/12/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		1,392.48	5/31/2018	6/12/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		270	6/5/2018	6/27/2018	8810-VANASSE		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VANASSE HANGEN BRUSTLIN INC	Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		437.5	6/30/2018	7/12/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - JUNE18	10,258.51	7/16/2018	7/16/2018			7/16/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - JUNE18	1,721.85	7/16/2018	7/16/2018			7/16/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	8830 AFUDC JUNE 18	87.16	7/17/2018	7/17/2018			7/17/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	ACCRUAL - PAYROLL	486.83	7/31/2018	7/31/2018			7/31/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	ACCRUAL - PAYROLL	-486.83	8/1/2018	8/1/2018			8/1/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		1,299.92	7/31/2018	8/9/2018	8810-HALDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	HALVORSON DESIGN PARTNERSHIP, INC.	Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - JULY18	121.63	8/10/2018	8/10/2018			8/10/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - JULY18	20.46	8/10/2018	8/10/2018			8/10/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	07/22/2018 to 08/04/2018	486.83	8/10/2018	8/10/2018			8/10/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		5,454.24	7/17/2018	8/13/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	8830 AFUDC JULY 18	180.67	8/13/2018	8/13/2018			8/13/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4	DISTRIBUTION SUBSTATION SITE E	1,525.00	7/25/2018	8/17/2018	8810-VHBENGINEE	SITE ENGINEERING	1/1/1900	PO00001212	Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	08/05/2018 to 08/18/2018	121.71	8/24/2018	8/24/2018			8/24/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	ACCRUAL - PAYROLL	243.41	8/31/2018	8/31/2018			8/31/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	ACCRUAL - PAYROLL	-243.41	9/1/2018	9/1/2018			9/1/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	08/19/2018 to 09/01/2018	243.42	9/7/2018	9/7/2018			9/7/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor Burden	6	Alloc 3018-BRD - AUG18	1,679.37	9/13/2018	9/13/2018			9/13/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - AUG18	2,782.18	9/14/2018	9/14/2018			9/14/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - AUG18	327.97	9/14/2018	9/14/2018			9/14/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	8830 AFUDC AUG 18	250.42	9/14/2018	9/14/2018			9/14/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		3,164.84	9/12/2018	9/18/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	Labor-Install	1	09/02/2018 to 09/15/2018	121.71	9/21/2018	9/21/2018			9/21/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4	DISTRIBUTION SUBSTATION SITE E	1,711.08	9/16/2018	9/27/2018	8810-VHBENGINEE	SITE ENGINEERING	1/1/1900	PO00001212	Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	8830 AFUDC SEPT 18	312.67	10/11/2018	10/11/2018			10/11/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Labor Burden	6	Alloc 3018-BRD - SEPT18	473.45	10/12/2018	10/12/2018			10/12/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - SEPT18	744.5	10/12/2018	10/12/2018			10/12/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - SEPT18	115.07	10/12/2018	10/12/2018			10/12/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		540	8/23/2018	10/16/2018	8810-VANASSE		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VANASSE HANGEN BRUSTLIN INC	Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4		3,540.00	10/11/2018	11/15/2018	8810-VANASSE		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VANASSE HANGEN BRUSTLIN INC	Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - OCT18	107.28	11/27/2018	11/27/2018			11/27/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - OCT18	11.12	11/27/2018	11/27/2018			11/27/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	Alloc AFUDC - OCT18	351.55	11/28/2018	11/28/2018			11/28/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Out-Station Equipment	5		225	12/4/2018	12/6/2018	8810-MHFDES		1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	MHF DESIGN CONSULTANTS, INC	Rockingham Sub Site Engineering
301864-03001	AFUDC Clearing	9	8830 AFUDC NOV 18	369.61	12/21/2018	12/21/2018			12/21/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	NH Management Burden	6	Alloc 3018-LAB - NOV18	816.33	12/27/2018	12/27/2018			12/27/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	LU Corporate Burden	6	Alloc 3018-LU - NOV18	698.6	12/27/2018	12/27/2018			12/27/2018		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4	ACCRUAL - ENGINEERING	5,000.00	12/31/2018	12/31/2018			1/1/1900		Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL		Rockingham Sub Site Engineering
301864-03001	Vou-Station Equipment	4	DISTRIBUTION SUBSTATION SITE E	2,160.00	11/9/2018	12/31/2018	8810-VHBENGINEE	SITE ENGINEERING	1/1/1900	PO00001212	Construction Work In Progress	8830-1864	Rockingham SS 115-13.2kv	8830-CAPITAL	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Sub Site Engineering

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Account Description	WS Project Number	WS Job Name	Divisions	Vendor Name	WS Description	ITEMDESC
10500-0001-0004-0000	301864-03002	Vou-Plant Held for Future Use	4	Recl for project 301864-03002	1,500,000.00	8/14/2018	8/14/2018			Construction Work In Progress	8830-1864	Rockingham SS - Land	8830-CAPITAL		Rockingham Sub Site Engineering	
10600-0000-0003-3001	10601864-03002	Transfer from 107	3	Unitize GSE 107-106 AUG18	1,500,000.00	8/27/2018	8/27/2018			Plant in Service-not classified	8830-1864	Rockingham SS - Land	8830-CAPITAL		Rockingham Sub Site Engineering	
10600-0000-0003-3001	10601864-03002	Transfer from 107	3	Unitize 8830 1060-FA AUG18	-1,500,000.00	8/28/2018	8/28/2018			Plant in Service-not classified	8830-1864	Rockingham SS - Land	8830-CAPITAL		Rockingham Sub Site Engineering	
10700-0000-0003-3001	301864-03002	Transfer to 106	3	Unitize GSE 107-106 AUG18	-1,500,000.00	8/27/2018	8/27/2018			Construction Work In Progress	8830-1864	Rockingham SS - Land	8830-CAPITAL		Rockingham Sub Site Engineering	

The transfer to 105 is provided here, because you don't see it in the line items

Group

Asset


Actions
File
Tools
Help
Search Definition 1
Column Name:
WS Project Number
Filter:
is equal to
Value:
8830-1864
Field Comparison
Match Case
Search Definition 2
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 3
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 4
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Options
Maximum Records:
1,000,000,000
Search Type:
Match All
Clear All
Columns
Order By
10700-0000-0003-3...
301864-03002
Transfer to 106
125 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-1864.

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE	**Replace 6L2 direct buried cables No Main St Hanover**
PROJECT SPONSOR:	Charles Rodrigues
PROJECT MANAGER:	Anthony Strabone
DATE:	10/8/17
PROJECT ID	8830-1832
BUSINESS PLAN NUMBER:	(Assigned by Corporate Finance)

Business Case

RECOMMENDATION:

- It is recommended to replace approximately 1600ft of 500 XLPE AL cables along North Main St in Hanover NH. The direct buried cables will be replaced with a duct lay cable system.
- This project is estimated at $225,000 and will take place in 2018.

OBJECTIVE(S)

Replace approximately 1600ft of direct buried cables along No Main St.

BACKGROUND

The Costs associated with this project is to improve cable reliability and address the forward risk of a cable outage.

The Hanover 6L2 feeder supplies Dartmouth College West Campus and provides backup supply to the Dartmouth College North Campus.

The existing underground cable is 500 kCMIL Al XLPE of 1970's vintage and is installed in a direct buried arrangement. The cross linked polyethylene (XLPE) insulated cables of this vintage have a high failure rate. Voids and contamination in the insulation and shields as well as other design and manufacturing deficiencies, leads to voltage stress concentrations within the cable. These voltage stresses, combined with moisture creates water trees. These water trees degrade insulation over time, ultimately causing the cables to fail.

ALTERNATIVES/OPTIONS

None

FINANCIAL ASSESSMENT

None

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

The construction will take place under individual jobs numbers throughout the year.

REVIEWED BY:

PROJECT MANAGER: Anthony Strabone /Anthony Strabone/

DIRECTOR/VP: CHARLES RODRIGUES / CRodrigues

FINANCE: Tisha Sandersen 12/29/17

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: Capital / Granite State Electric Co.	HOME OFFICE REF #: 8830-1832
PROJECT TITLE: Replace 6L2 direct buried cables No Main St Hanover	EXPECTED PROJECT TOTAL: $225,000
PROJECT TYPE (circle one): System Maint / ***System Project*** / Growth / LXA	
PROJECT START DATE: 1/1/18	PROJECT END DATE: 12/1/18
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ☐ **Improvement Upgrades**
- ■ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Replace the direct buried cables along No Main St due to concerns with asset condition.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Underground equipment Licensing and Environmental Permitting as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES.
$225,000

WILL THERE BE ASSETS GREATER THAN $5,000 THAT ARE CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT?
yes
IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): Not known
2. What is the replacement cost of the plant being removed (if original cost not known)? Not known
3. Original Work Order of Plant to be removed (if known): Not known
4. Is the Plant being removed reusable? No
5. What is the year of original installation of the plant being removed? Not known

Business Case

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
2018 Approved Capital Budget

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	X
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months)	

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR	2018	
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?		
Has Environmental Compliance review been done?		
Has Tech Services review been done?		

Was this Capital Expenditure included in the Annual Budget?	Yes

What amount was budgeted? $225,000

ANALYSIS OF PROJECT VALUE

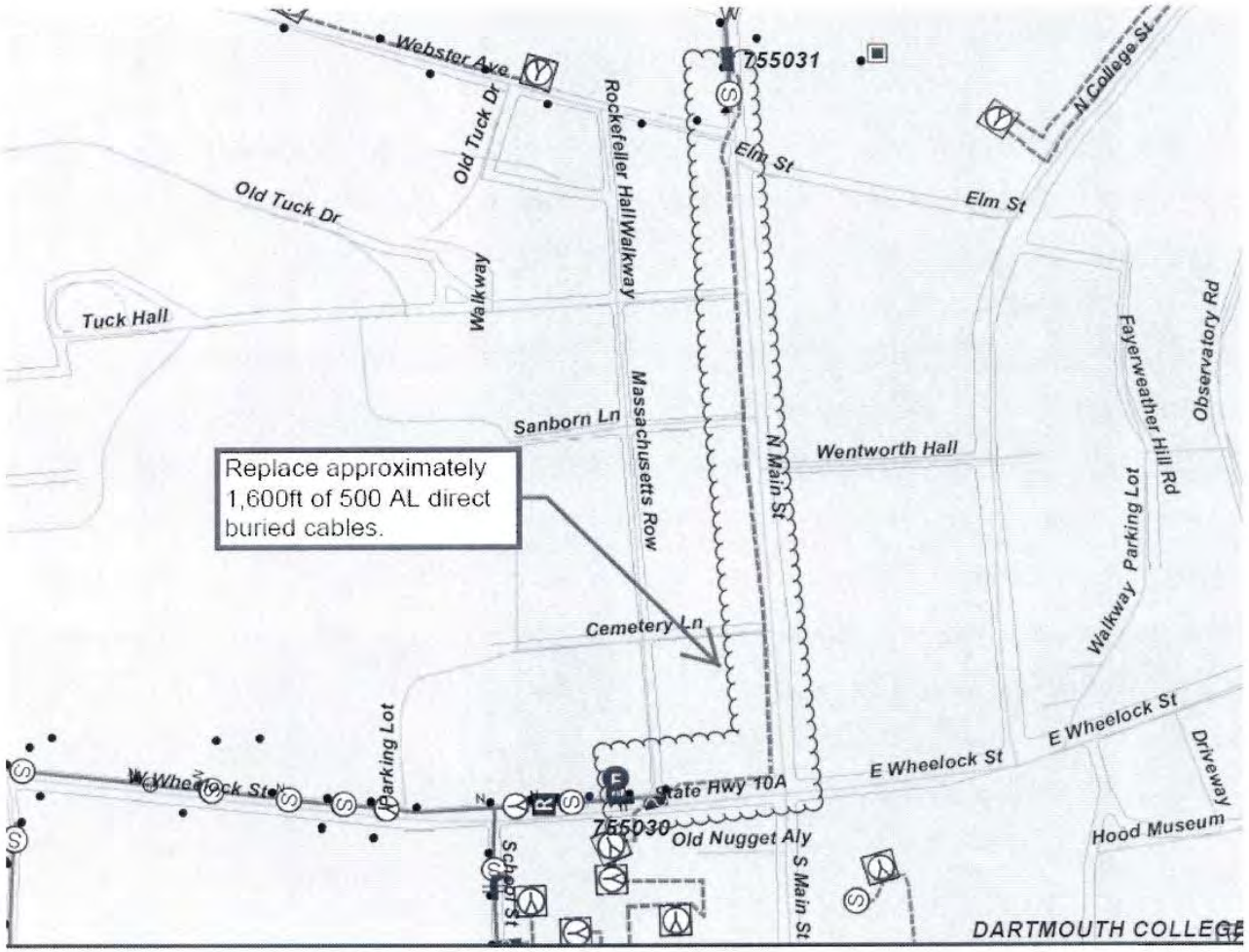
Design/Engineering	
Material	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$225,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year	Future Years
(A) Capital budget	$225,000	$225,000	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date
Requesting Party	Anthony Strabone	Anthony Strabone	11/30/17
Director of Engineering	Charles Rodrigues	C Rodrigues	11/30/17
VP of Operations	Craig Jennings		
President – LU East			
Director Finance	Tisha Sanderson	Tisha Sanderson	12/29/17
CFO			
CEO			

Attachment


Webster Ave
Old Tuck Dr
Rockefeller Hall
Walkway
755031
Elm St
N College St
Old Tuck Dr
Elm St
Tuck Hall
Walkway
Massachusetts Row
N Main St
Observatory Rd
Fayerweather Hill Rd
Sanborn Ln
Wentworth Hall
Replace approximately 1,600ft of 500 AL direct buried cables.
Cemetery Ln
Walkway
Parking Lot
E Wheelock St
E Wheelock St
Driveway
W Wheelock St
Parking Lot
State Hwy 10A
755030
Old Nugget Aly
Hood Museum
School St
S Main St
DARTMOUTH COLLEGE

Liberty Utilities

Change Order Form

2018

Project Overview			
Reason for Change:			
Project ID:	8830-1832	**Project Name:**	Replace 6L2 Circuit No Main St Hanover
Change Order Name:	Replace 6L2 Circuit No Main St Hanover	**Date Prepared:**	03/19/19
Change Order #:	1	**Financial Work Order (FWO):**[i]	301832-01001
Project Sponsor:	Charles Rodrigues	**Revised Start Date:**	01/01/18
Project Lead:	Anthony Strabone	**Revised End Date:**[ii]	12/31/18
Prepared By:	Anthony Strabone	**Change Type**[iii]	☒ In Scope ☐ Out of Scope
Project Contingency Available?	☒ Yes ☐ No	**If No is Selected, Please specify source of funds**[iv]	

Financial Assessment/Cost Estimates
(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Changes	Current Change Order Amount	Total
Internal Labor (including labor and travel)				
Materials (including consumables)				
Equipment (rental equipment)				
Contractor/Subcontractor (including consultants)				
Total	225,000.00		1,070,593.30	1,295,593.30

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount: *Additional funding was requested to accommodate expected construction costs. Additional funding requested increased the 2018 Budget for this project to $1,100,000. Actual construction costs for this project were greater than the revised budget due to additional construction oversight needed at the request from the Town of Hanover.*

Schedule Impacts
(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
N/A	N/A	N/A

Liberty Utilities

Change Order Form

2018

Approvals and Signatures[i]

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000	Anthony Strabone		3/28/19
Senior Manager: :	Up to $50,000			
Senior Director/Director:	Up to $250,000	Charles Rodrigues Director, Engineering		3/31/19
State President / Senior VP / VP:	Up to $500,000			
State President / Senior VP / VP:	Up to $500,000	Susan Fleck President - LU NH		3/31/19
Regional President:	Up to $3,000,000	James Sweeney President - East Region		3/31/19
Corporate - Sr VP Operations:	Up to $5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			

[i] The Financial Work Order Section captures the work order this change falls under when the job was initially set-up
[ii] The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan
[iii] The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

[iv] In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

[v] Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Project Close Out Report 2018

Requesting Region or Group:	Granite State Electric Co.	**Date of Closeout (MM/DD/YY):**	03/19/19
Project Name:	Replace 6L2 Circuit No Main St Hanover		
Project ID #:	8830-1832	**Requesting Region:**	East Region
Project Lead:	Anthony Strabone	**Project Sponsor:**	Charles Rodrigues
Project Status:	☒In Service ☐Complete ☐ Closed		
Project Start Date:	01/01/18	**Project Completion Date:**	12/31/18
Requested Capital ($)	**$1,295,593.30**	**Expenditure Included in Approved Budget?**	☒Yes ☐No

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Anthony Strabone	Manager, Electric Engineering		3/27/19
Charles Rodrigues	Director, Engineering		3/31/19
Richard MacDonald	Vice President, Operations		3/29/19
Peter Dawes	Vice President, Finance & Administration		3/29/19

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes ☒ No ☐
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes ☒ No ☐
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes ☒ No ☐
2.4	Has the final unitization estimate been provided to Property Accounting?	Yes ☒ No ☐

Project Close Out Report 2018

Item	Question	Response
2.5	Do you agree the project should be closed? If no, please explain:	Yes ☒ No ☐
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	3/5
2.6	Product and/or Service Performance	3/5
2.7	Scope	3/5
2.8	Cost (Budget)	3/5
2.9	Schedule	3/5

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes ☒ No ☐
3.3[i]	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes ☒ No ☐
3.4	Identify the storage location for the following project documents items:		
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case	W:\Public\Engineering\2018 Preliminary Business Cases Electric	☒ Electronic ☐ Manual
3.4b	If available, the Final Project Schedule		☐ Electronic ☐ Manual
3.4c	Budget Documentation and Invoices		☐ Electronic ☐ Manual
3.4d	Status Reports		☐ Electronic ☐ Manual
3.4e	Risks and Issues Log		☐ Electronic ☐ Manual
3.4f	Final deliverable		☐ Electronic ☐ Manual
3.4g	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.		

Project Close Out Report 2018

Section 4. Project Team [ii]

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)
Anthony Strabone	Manager, Engineering	Employee
Mel Emerson	Engineering	Employee
L&M Services	Underground Civil Construction	Contractor
ElecComm	Underground Electrical Construction	Contractor

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue).If available please include a Lesson Learned Log in the attached.. Please summarize the top three issues on the project and the recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 7. Open Issues

Issue	Planned Resolution
N/A	N/A

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Project Close Out Report 2018

Section 8. Project Cost Summary

Project Manager and Functional Lead to provide details for the following tables.

Cost Category	1- Budget	2- Actual	3 = 1 -2 Variance
Cost of Design & Engineering ($)			
Cost of Materials ($)			
Cost of Construction ($)			
External Costs ($)			
Internal Costs ($)			
Other ($)			
AFUDC ($)			
Total Project Costs ($)	$1,295,593.30	$1,295,593.30	$ 0.00

Reasons for Variance	Impact
No variance between actual and budget	$ 0
Cause 2	$
Cause 3	$

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

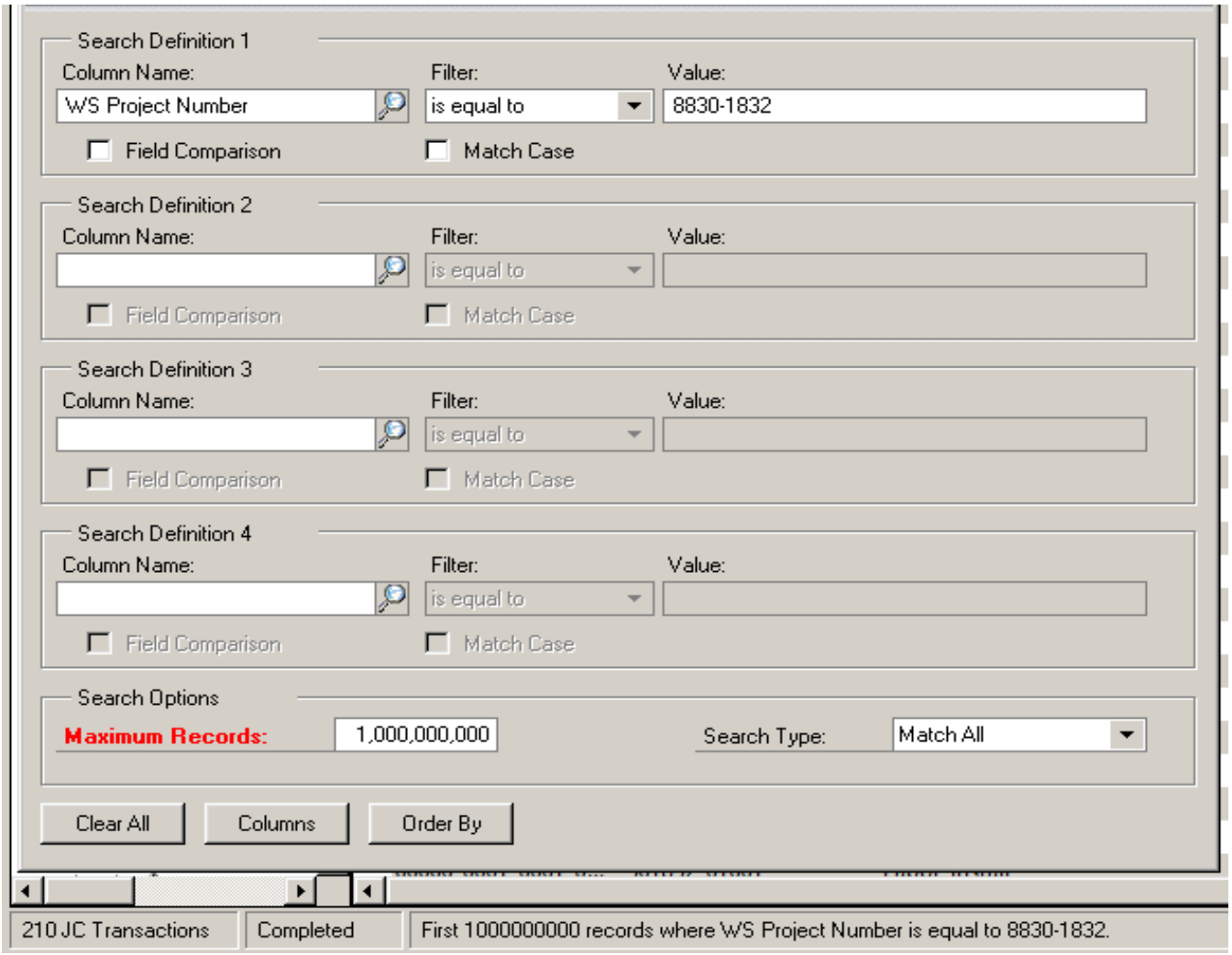
Registry of All Job Codes (Regional, Corporate, LABs)
301832-01001

[i] This section assumes an accounting audit has been completed ensuring all outstanding payments have been reconciled to the project

[ii] For Section 4 in filling out the Project Team Section, for those projects following the materiality limit set forth in the work order approval limits greater than $5M please complete this section, all other projects do not require this.

Row Labels	Sum of Transaction Amount	
AFUDC Clearing	$	3,341.48
Labor Burden	$	54,516.75
Labor Burden - COR	$	8,666.07
Labor-Install	$	29,536.22
Labor-Removal	$	4,437.76
LU Corporate Burden	$	29,060.61
LU Corporate Burden - COR	$	127.17
Mat-UG Cond & Devices	$	114,595.77
NH Management Burden	$	231,712.33
NH Management Burden - COR	$	970.71
Stores Burden	$	11,996.77
Vou-Poles/Tow/Equip	$	275.50
Vou-UG Cond & Devices	$	793,052.02
Vou-UG Conduit	$	27,514.00
Grand Total	**$**	**1,309,803.16**

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Transaction Date	Account Description	WS Project Number	WS Job Name	Vendor Name	WS Description	ITEMDESC
00000-0001-0001-0000	30182-01001	Labor-Install	1	05/27/2018 to 06/09/2018	365.12	6/15/2018	6/15/2018			6/15/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	06/10/2018 to 06/23/2018	730.24	6/29/2018	6/29/2018			6/29/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	365.12	6/30/2018	6/30/2018			6/30/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	-365.12	7/1/2018	7/1/2018			7/1/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	06/24/2018 to 07/07/2018	365.12	7/13/2018	7/13/2018			7/13/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	07/08/2018 to 07/21/2018	730.24	7/27/2018	7/27/2018			7/27/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	365.12	7/31/2018	7/31/2018			7/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	-365.12	8/1/2018	8/1/2018			8/1/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	07/29/2018 to 08/04/2018	538.2	8/10/2018	8/10/2018			8/10/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	07/29/2018 to 08/04/2018	274.74	8/10/2018	8/10/2018			8/10/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	07/29/2018 to 08/04/2018	645.84	8/10/2018	8/10/2018			8/10/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	07/22/2018 to 08/04/2018	1,095.35	8/10/2018	8/10/2018			8/10/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/05/2018 to 08/11/2018	269.1	8/17/2018	8/17/2018			8/17/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/05/2018 to 08/11/2018	592.02	8/17/2018	8/17/2018			8/17/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/05/2018 to 08/11/2018	766.93	8/17/2018	8/17/2018			8/17/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/05/2018 to 08/18/2018	243.41	8/24/2018	8/24/2018			8/24/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/19/2018 to 08/25/2018	274.68	8/31/2018	8/31/2018			8/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	1,712.77	8/31/2018	8/31/2018			8/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/19/2018 to 08/25/2018	645.84	8/31/2018	8/31/2018			8/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/19/2018 to 08/25/2018	375.96	8/31/2018	8/31/2018			8/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/19/2018 to 08/25/2018	343.35	8/31/2018	8/31/2018			8/31/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	215.28	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	601.56	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	42.11	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	375.98	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	412.02	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/19/2018 to 08/25/2018	343.35	8/31/2018	8/31/2018			8/31/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	-1,712.77	9/1/2018	9/1/2018			9/1/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	242.19	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	150.39	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	183.12	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	251.79	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	179	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	08/26/2018 to 09/01/2018	430.56	9/7/2018	9/7/2018			9/7/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	08/26/2018 to 09/01/2018	275.7	9/7/2018	9/7/2018			9/7/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	732.48	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	215.28	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	802.08	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	651.69	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	732.48	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/02/2018 to 09/08/2018	474.18	9/14/2018	9/14/2018			9/14/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	78.21	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	645.84	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	401.04	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	43.24	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	112.79	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	701.82	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	270.96	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/09/2018 to 09/15/2018	488.77	9/21/2018	9/21/2018			9/21/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/09/2018 to 09/15/2018	401.04	9/21/2018	9/21/2018			9/21/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/16/2018 to 09/22/2018	270.96	9/28/2018	9/28/2018			9/28/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/16/2018 to 09/22/2018	401.04	9/28/2018	9/28/2018			9/28/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/16/2018 to 09/22/2018	366.24	9/28/2018	9/28/2018			9/28/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/16/2018 to 09/22/2018	266.24	9/28/2018	9/28/2018			9/28/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0003-0001-0000	30182-01001	Labor-Removal	4	09/16/2018 to 09/22/2018	366.24	9/28/2018	9/28/2018			9/28/2018	Accrued cost of removal	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	243.41	9/30/2018	9/30/2018			9/30/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	ACCRUAL - PAYROLL	-243.41	10/1/2018	10/1/2018			10/1/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	09/16/2018 to 09/29/2018	243.42	10/5/2018	10/5/2018			10/5/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
00000-0001-0001-0000	30182-01001	Labor-Install	1	10/1/2018 to 10/20/2018	243.28	10/26/2018	10/26/2018			10/26/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Labor-Install	1	Rect to 301832-01001	12,935.47	12/28/2018	12/28/2018			1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		27	9/19/2018	9/19/2018		8830-0810389	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		BRACE, KARM, FLAT, WOOD, 24IN CTR TO CTR EA PAIR	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		605.52	9/19/2018	9/19/2018		8830-0810501	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		16.2	9/19/2018	9/19/2018		8830-0811118	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		9,744.66	9/19/2018	9/19/2018		8830-0811143	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		19.68	9/19/2018	9/19/2018		8830-0811154	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		5,195.16	9/19/2018	9/19/2018		8830-0811161	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		665.36	9/19/2018	9/19/2018		8830-0811217	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		89.52	9/19/2018	9/19/2018		8830-2005673	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		116.04	9/19/2018	9/19/2018		8830-2021572	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		242.44	9/19/2018	9/19/2018		8830-2023525	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		147.24	9/19/2018	9/19/2018		8830-3502022	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		14.86	9/19/2018	9/19/2018		8830-3502812	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		55.2	9/19/2018	9/19/2018		8830-3503013	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		3.5	9/19/2018	9/19/2018		8830-3503077	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		16.12	9/19/2018	9/19/2018		8830-3503621	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		159	9/19/2018	9/19/2018		8830-3506453	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		6.08	9/19/2018	9/19/2018		8830-3506863	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		393.3	9/19/2018	9/19/2018		8830-4003044	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		196.65	9/19/2018	9/19/2018		8830-4005640	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		7.74	9/19/2018	9/19/2018		8830-4010322	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		648	9/19/2018	9/19/2018		8830-4010519	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		238.8	9/19/2018	9/19/2018		8830-5100682	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		90,610.00	9/19/2018	9/19/2018		8830-5107262	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CABLE 15kV, 1000kC MIL COPPER 3-1 CONDUCTOR 175 MILS EPR INSULATED	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		108.84	9/19/2018	9/19/2018		8830-5643411	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		DEVICE, CABLE POSITIONER	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		170.4	9/19/2018	9/19/2018		8830-5643560	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		INSULATOR, RACK, 2- 3/4IN WID X 4IN LG, PORCELAIN	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		976	9/19/2018	9/19/2018		8830-5645021	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		RACK, CABLE, 1-3/4IN WID X 5IN LG, GALVS	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		2,151.36	9/19/2018	9/19/2018		8830-5647434	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		SUPPORT, CABLE, 14-7/8IN, GALVS	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		102.8	9/19/2018	9/19/2018		8830-5943075	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		WIRE, BARE, #4 CU, SOLID, SOFT DRAWN, TINNED, 2000'T REE	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		396.56	9/19/2018	9/19/2018		8830-5962875	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CONNECTOR, PARALLEL GROOVE, 477-795 KCM AL, 4/0 AWG - 400 KC	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		152.76	9/19/2018	9/19/2018		8830-5985783	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		6.66	9/19/2018	9/19/2018		8830-5994050	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		PLATE, POLE END, DI, 15K, GALV, 10-HO DEG	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		336.8	9/19/2018	9/19/2018		8830-9100987	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CONNECTOR, ELEC, GND, TIN CU, CBL RACK TO 4/0BCU, PERP	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		357.24	9/19/2018	9/19/2018		8830-9201203	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CONNECTOR, COMPR, TND ALUM, 4/0R 1000 MCM W/CTR OIL/WATER STOP AN'SI C119.4 CLASS A CLASS 2 MIN	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		133.44	9/19/2018	9/19/2018		8830-9201256	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		LUG, TERM, 1000 MCM, TND CU, 2 HOLE NEMA PAD	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		42	9/19/2018	9/19/2018		8830-9201880	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		GUARD, RISER, 3IN X 5FT, HIGH DENSITY POLYETHYLENE	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		13.91	9/19/2018	9/19/2018		8830-9201882	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		GUARD, RISER, 5IN X 5FT, HIGH DENSITY POLYETHYLENE	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2	IVA00000000396	0.03	9/30/2018	9/30/2018			11/30/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2	IVA00000000396	8.9	9/30/2018	9/30/2018			11/30/2018	Construction Work In Progress	8830-1832	6L2 N Main St UG		Replace 6L2 direct buried cables No. Main St. Hanover	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		121.22	10/23/2018	10/23/2018		8830-2023525	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		MOUNT, EQUIPMENT, FIBERGLASS, 3 PH, 48IN, 26LBS	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		26.88	10/23/2018	10/23/2018		8830-3502434	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		6.98	10/23/2018	10/23/2018		8830-3502812	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CLAMP, MESSENGER SUPPORT, EVADRIA, CABLE, 3/8 - 1/2IN.	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		74.84	10/23/2018	10/23/2018		8830-3502879	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		BRACE, KARM, RVRS, TRANS, WOOD, 60IN SPREAD EA PAIR	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		87.4	10/23/2018	10/23/2018		8830-4003044	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		WIRE, 4/0 AWG CU, 19 STRAND, SNGL COND, 60 MILS INSUL.	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		96.9	10/23/2018	10/23/2018		8830-5983390	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CROSSARM, DISTRIBUTION, 10FT X 3-3/4IN X 4-3/4IN B PIN	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		56.76	10/23/2018	10/23/2018		8830-5985862	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		LINK, EXTENSION BAR, 14IN LG, 150DEB	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		74.4	10/23/2018	10/23/2018		8830-5985783	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT	
36700-0001-0002-0000	30182-01001	Mat-UG Cond & Devices	2		97.44	10/23/2018	10/23/2018		8830-9187113	1/1/1900	Construction Work In Progress	8830-1832	6L2 N Main St UG		INSULATOR, POLY, VISE TOP,HENDRIX HPI-15VTP	
36700-0001-0002-0000	30182-01001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Value:
8830-1832
Field Comparison
Match Case
Search Definition 2
Column Name:
Filter:
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Field Comparison
Match Case
Search Definition 3
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 4
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Options
Maximum Records:
1,000,000,000
Search Type:
Match All
Clear All
Columns
Order By
210 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-1832.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-15

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-1832 Replace 6L2 Direct Buried Cables No. Main St. Hanover. Please provide the following for this project:

a. Failure reports and inspection reports for this XLPE AL cable and others deployed in Liberty's service territory.
b. Change Order/Over Expenditure forms.
c. Work Orders/spreadsheet #'s 301832-0100, showing costs spent and dates...
d. Explain why Section 3 of the Project Close Out Report is not filled out as required by the Policy and Procedures.
e. CIAC for the project provided by Dartmouth College.
f. Explain the difference between this project and 8830-1867 done in 2017.

RESPONSE:

a. The cable is direct buried underground, thus failure reports and inspection reports do not apply because the only way to conduct these inspections it to dig up the cable. The only other option is to perform cable injection inspection, but the Company has not undertaken this type of inspection due to the cost.
b. Please see Attachment Staff TS 1-15.b.
c. Please see Attachment Staff TS 1-15.c.xlsx.
d. Given that the business cases and other project documentation are readily available, and that the status of projects is discussed in the monthly review of capital projects that takes place in the capital budget meetings, the portion of Section 3 indicating the location of certain documents has not been viewed as critical to the overall project documentation. It is viewed as more important that the necessary documentation has been prepared and the approvals received.

Docket No. DE 19-064 Request No. Staff TS 1-15

e. This project was not the result of a request by Dartmouth College. Dartmouth was completing work in the area and the Company took advantage of the area construction to complete our work at the same time. The Company similarly takes advantage of opportunities to work with municipalities for gas line upgrades when the municipalities will be paving, which avoids the need to do underground work after paving has occurred.

f. Project 8830-1867 (Rockingham supply line to be located in Salem) and 8830-1832 (replacement of direct buried cables located in Hanover) are not related.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-16

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-1865 Rockingham Station – Transmission Lines. Please provide the following for this project:

a. Change Order/Over Expenditure forms.
b. Work Orders/spreadsheet #'s 301767-01001, 301867-03002, and 301865-01001, showing costs spent and dates...
c. Explanation of key design changes and engineering that caused the reason for the budget variance.

RESPONSE:

a. Please see Attachment Staff TS 1-16.a.
b. Please see Attachment Staff TS 1-16.b.1.xlsx and Attachment Staff TS 1-16.b.2.xlsx.
c. The explanation for the cause of the budget variance can be found on the Change Order form in the section called Financial Assessment/Cost Estimates.

Liberty Utilities

Change Order Form

2018

Project Overview			
Reason for Change:			
Project ID:	8830-1865	**Project Name:**	Rockingham Substation - Transmission Lines
Change Order Name:	Rockingham Substation - Transmission Lines	**Date Prepared:**	03/19/19
Change Order #:	1	**Financial Work Order (FWO):**[i]	301767-01001
Project Sponsor:	Charles Rodrigues	**Revised Start Date:**	01/01/18
Project Lead:	Anthony Strabone	**Revised End Date:**[ii]	12/31/18
Prepared By:	Anthony Strabone	**Change Type**[iii]	☒ In Scope ☐ Out of Scope
Project Contingency Available?	☒ Yes ☐ No	**If No is Selected, Please specify source of funds**[iv]	

Financial Assessment/Cost Estimates
(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Changes	Current Change Order Amount	Total
Internal Labor (including labor and travel)				
Materials (including consumables)				
Equipment (rental equipment)				
Contractor/Subcontractor (including consultants)				
Total	200,000.00		402,418.70	602,418.70

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount: *Additional costs occurred in 2018 were due to the completion of additional tasks such as LiDAR; Staking of structures in ROW; Borings in ROW for proposed structures; Preparation of Construction Cost Estimate and Preparation and submittal of necessary forms to obtain ISO-NE Approval.*

Schedule Impacts
(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
N/A	N/A	N/A

Liberty Utilities

Change Order Form

2018

Approvals and Signatures

Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000	Anthony Strabone		3/28/19
Senior Manager: :	Up to $50,000			
Senior Director/Director:	Up to $250,000	Charles Rodrigues Director, Engineering		3/31/19
State President / Senior VP / VP:	Up to $500,000			
State President / Senior VP / VP:	Up to $500,000	Susan Fleck President - LU NH		3/31/19
Regional President:	Up to $3,000,000	James Sweeney President - East Region		3/31/19
Corporate - Sr VP Operations:	Up to $5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			

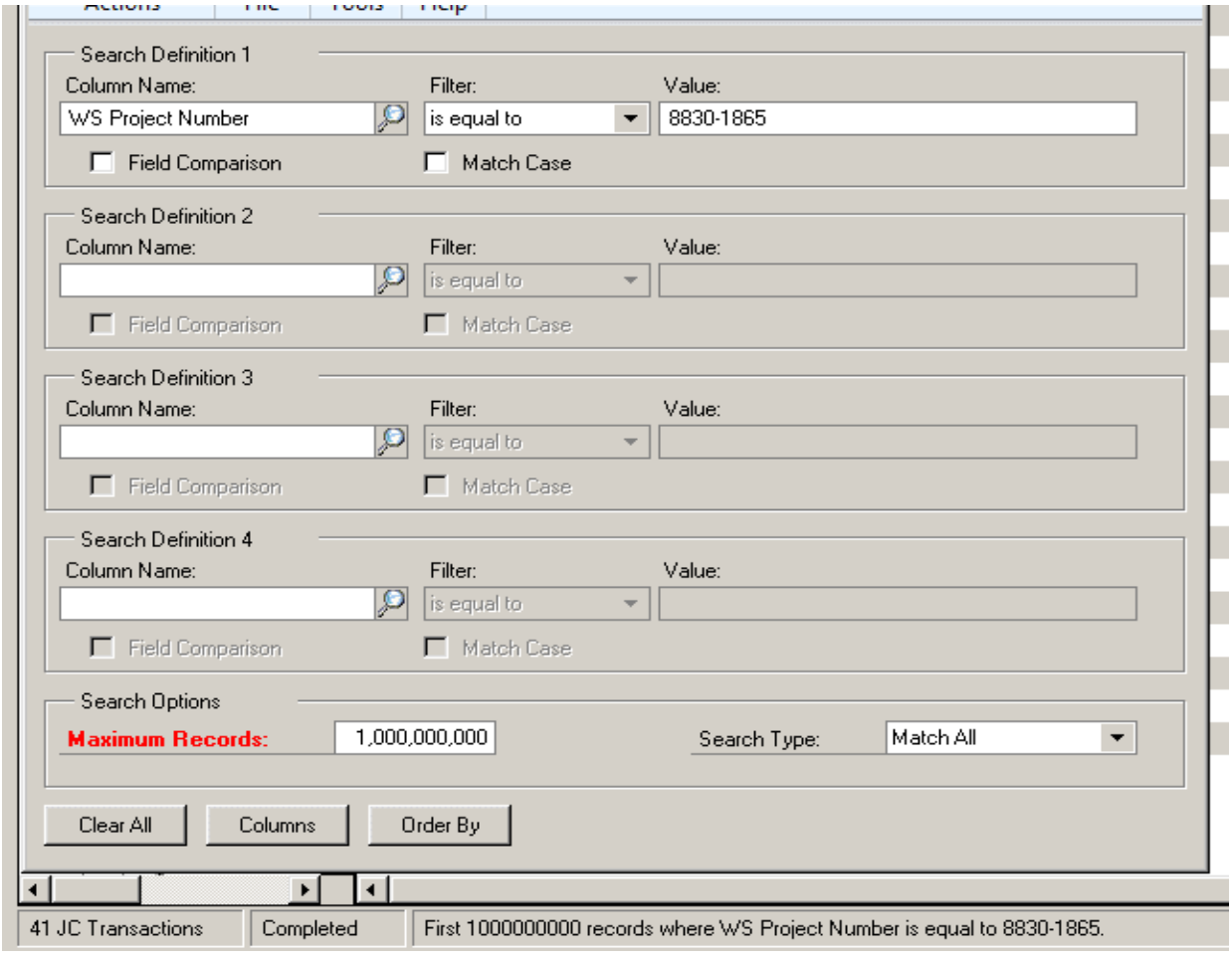
[i] The Financial Work Order Section captures the work order this change falls under when the job was initially set-up
[ii] The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan
[iii] The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

[iv] In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)

[v] Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Numl	Transaction Date	Posting Sta	Account Description	WS Job Name	Divisions	Vendor Na	WS Description	ITEMDESC
00000-0001-0001-0000	301865-01001	Labor-Install	1	12/09/2018 to 12/22/2018	411.97	12/28/2018	12/28/2018			12/28/2018	1	Construction Work In Progress	23KV ROW - Relocate 13kv	8830-CAPITAL		Rockingham T-Line Engineering	
00000-0001-0001-0000	301865-01001	Labor-Install	1	ACCRUAL - PAYROLL	411.97	12/31/2018	12/31/2018			12/31/2018	1	Construction Work In Progress	23KV ROW - Relocate 13kv	8830-CAPITAL		Rockingham T-Line Engineering	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WS Project Number
Filter:
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Value:
8830-1865
Field Comparison
Match Case
Search Definition 2
Column Name:
Filter:
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Field Comparison
Match Case
Search Definition 3
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 4
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Options
Maximum Records:
1,000,000,000
Search Type:
Match All
Clear All
Columns
Order By
41 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-1865.

Sum of Transaction Amount	Column Labels						
Row Labels	**1**	**2**	**4**	**5**	**6**	**9**	**Grand Total**
AFUDC Clearing						$ 5,499.82	$ 5,499.82
Labor Burden					$ 6,176.45		$ 6,176.45
Labor-Install	$ 4,018.81						$ 4,018.81
LU Corporate Burden					$ 10,689.82		$ 10,689.82
Mat-OH Cond & Devices		$ 188,150.00					$ 188,150.00
NH Management Burden					$ 64,448.93		$ 64,448.93
Out-OH Cond & Devices				$ 37,859.78			$ 37,859.78
Stores Burden					$ (1,694.36)		$ (1,694.36)
Vou -Prelim Survey & Investig			$ (1,526,241.00)				$ (1,526,241.00)
Vou-OH Cond & Devices			$ 215,875.31				$ 215,875.31
Vou-Poles/Tow/Equip			$ 70,570.20				$ 70,570.20
Grand Total	**$ 4,018.81**	**$ 188,150.00**	**$ (1,239,795.49)**	**$ 37,859.78**	**$ 79,620.84**	**$ 5,499.82**	**$ (924,646.24)**

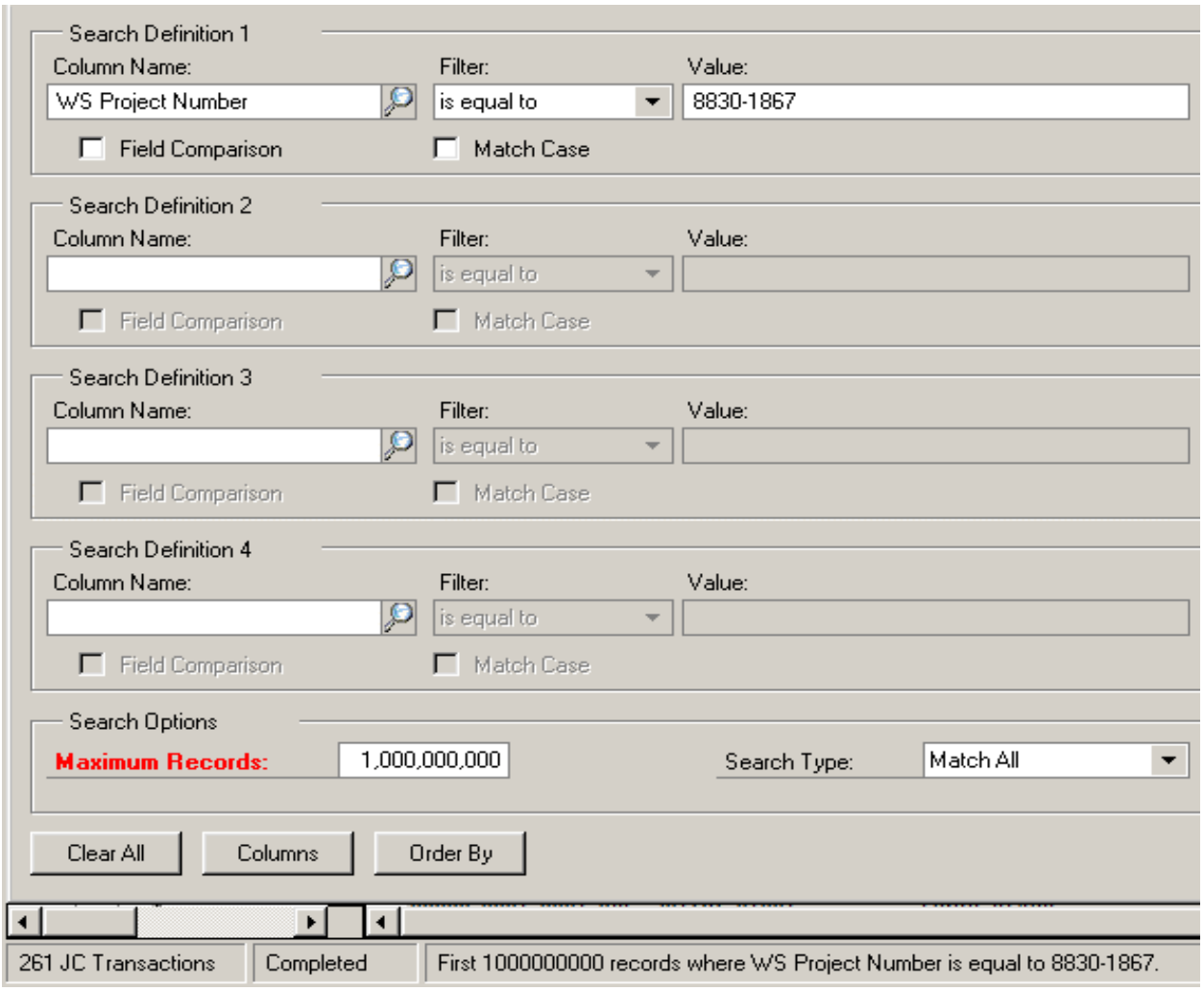
$	(1,526,241)	includes land purchase and accrual
$	(26,241)	when lines 2, 3 and 129 on tab 301767-01001 are made zero, under cost element 4

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Account Description	WS Job Name	Vendor Name	WS Description	ITEMDESC
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red Land from 301767-01001	-1,500,000.00	8/13/2018	8/13/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP	-1,350,000.00	1/1/2018	1/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red to CWIP 301767-01001	-125,931.48	8/13/2018	8/13/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP HC	-18,995.76	3/1/2018	3/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red to CWIP 301767-01001	-17,562.00	10/10/2018	10/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0002-0000	301767-01001	Mat-Oth Cond & Devices	2		-11,850.00	4/26/2018	8/17/2018	8810-PASONS		Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL - AP HC	-8,282.00	5/1/2018	5/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	-7,247.00	11/2/2018	11/2/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-5,605.76	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		-3,900.00	5/22/2018	6/13/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	-2,715.00	12/1/2018	12/1/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-2,625.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		-2,400.00	3/29/2018	5/23/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PDF	-2,150.00	4/1/2018	4/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-1,750.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6002	301767-01001	Stores Burden	6	Alloc 3018-STO - AUG18	-1,894.36	9/14/2018	9/14/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	-1,678.00	10/1/2018	10/1/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-1,575.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red to CWIP 301767-01001	-1,200.00	10/10/2018	10/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-1,174.15	10/1/2018	10/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-905.11	11/1/2018	11/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red to CWIP 301767-01001	-737	9/11/2018	9/11/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		-737	6/30/2018	10/16/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-350	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-300	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-243.41	9/1/2018	9/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	Red to CWIP 301767-01001	-66.83	9/11/2018	9/11/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-66.83	12/1/2018	12/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	07/22/2018 to 08/04/2018	66.83	8/10/2018	8/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/05/2018 to 08/18/2018	66.83	8/24/2018	8/24/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	Red to CWIP 301767-01001	-66.83	9/11/2018	9/11/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	10/14/2018 to 10/27/2018	66.83	11/2/2018	11/2/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-66.83	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/25/2018 to 12/08/2018	66.83	12/14/2018	12/14/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	12/09/2018 to 12/22/2018	66.83	12/28/2018	12/28/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/11/2018 to 11/24/2018	69.85	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		76	11/2/2018	11/2/2018	8810-BRENTWOOD		Construction Work in Progress	Rockingham SS Transmission Sup	ROCKINGHAM COUNTY REGISTRY OF DEEDS	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/05/2018 to 08/18/2018	121.71	8/24/2018	8/24/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/02/2018 to 09/15/2018	121.71	9/21/2018	9/21/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	DISTRIBUTION LINE 2	150	9/27/2018	11/8/2018	8810-PASONS	DISTRIBUTION LINE 2	Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		150	10/26/2018	11/30/2018	8810-PASONS		Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		163.5	12/3/2018	12/7/2018	8810-BRENTWOOD		Construction Work in Progress	Rockingham SS Transmission Sup	ROCKINGHAM COUNTY REGISTRY OF DEEDS	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/16/2018 to 09/29/2018	200.49	10/5/2018	10/5/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		225	12/28/2018	12/31/2018	8810-PASONS		Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	243.41	8/31/2018	8/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/19/2018 to 09/01/2018	243.42	9/7/2018	9/7/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		295	5/21/2018	5/23/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	300	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	350	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	456	12/31/2018	12/31/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - SEPT18	473.45	10/12/2018	10/12/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/1/2018 to 11/24/2018	486.83	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - AUG18	520.31	9/13/2018	9/13/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - OCT18	569.23	11/27/2018	11/27/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		601.48	10/2/2017	1/31/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		737	6/30/2018	7/1/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		737	6/30/2018	8/22/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	Red to CWIP 301767-01001	737	9/11/2018	9/11/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		825	2/22/2018	4/9/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		825	5/30/2018	5/30/2018	8810-STHFIRE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	STATE OF NH TREASURER	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	905.11	10/31/2018	10/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/16/2018 to 09/29/2018	973.66	10/5/2018	10/5/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	1,174.15	9/30/2018	9/30/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	1,200.00	5/24/2018	5/29/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	DISTRIBUTION LINE 2	1,200.00	7/26/2018	8/17/2018	8810-PASONS	DISTRIBUTION LINE 2	Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	payment bond for setting monum	1,200.00	9/25/2018	9/26/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	Red to CWIP 301767-01001	1,200.00	10/10/2018	10/10/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
42700-0000-0009-0000	301767-01001	AFUDC Clearing	9	8830 AFUDC SEPT 18	1,312.70	10/1/2018	10/1/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		1,425.00	9/29/2018	5/23/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	10/29/2018 to 11/10/2018	1,466.99	11/16/2018	11/16/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	1,575.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		1,575.00	1/7/2018	2/17/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		1,575.00	2/9/2018	3/19/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	1,678.00	9/30/2018	9/30/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	1,750.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		1,750.00	12/7/2017	2/17/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - SEPT18	1,750.33	10/12/2018	10/12/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
42700-0000-0009-0000	301767-01001	AFUDC Clearing	9	Alloc AFUDC - OCT18	1,945.29	11/28/2018	11/28/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		1,950.00	1/25/2018	3/13/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		2,150.00	3/7/2018	3/19/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PDF	2,150.00	3/31/2018	3/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		2,150.00	3/7/2018	4/4/2018	8810-VANASSE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VANASSE HANGEN BRUSTLIN INC	Rockingham Substation Transmission Supply	
42700-0000-0009-0000	301767-01001	AFUDC Clearing	9	8830 AFUDC NOV 18	2,221.83	12/21/2018	12/21/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - OCT18	2,466.18	11/28/2018	11/28/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4		2,515.78	10/16/2018	10/22/2018	8810-TRCENGINEE		Construction Work in Progress	Rockingham SS Transmission Sup	TRC COMPANIES	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		2,550.00	11/30/2018	11/30/2018	8810-PASONS		Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	2,625.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		2,625.00	1/10/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	2,715.00	11/30/2018	11/30/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - NOV18	2,716.51	12/27/2018	12/27/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		2,826.78	11/30/2018	12/18/2018	8810-TRCENGINEE		Construction Work in Progress	Rockingham SS Transmission Sup	TRC COMPANIES	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		2,875.00	2/9/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - NOV18	3,195.56	12/27/2018	12/27/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4		3,226.01	8/30/2018	8/31/2018	8810-PASONS		Construction Work in Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0000-0006-6006	301767-01001	NH Management Burden	6	Alloc 3018-LAB - NOV18	3,734.13	12/27/2018	12/27/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		4,000.00	6/12/2018	6/12/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		4,670.00	1/18/2018	3/6/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	4,725.00	3/29/2018	5/15/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		4,875.00	5/3/2018	6/7/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		4,987.50	3/7/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		5,000.00	3/23/2018	3/26/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	Red GLAcct - Job 301767-01001	5,000.00	4/7/2018	4/7/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - AUG18	5,174.70	9/14/2018	9/14/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6006	301767-01001	NH Management Burden	6	Alloc 3018-LAB - OCT18	5,492.52	11/27/2018	11/27/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL- AP PENDING	5,605.76	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		6,300.00	6/15/2018	7/25/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	7,125.00	2/22/2018	4/9/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	7,247.00	10/31/2018	10/31/2018			Construction Work in Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		7,337.50	7/9/2018	7/31/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		7,499.00	11/21/2017	1/31/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		7,912.50	8/3/2018	8/31/2018	8810-AJFLAW		Construction Work in Progress	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4	ACCRUAL - AP HC	8,282.00	4/30/2018	4/30/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou -Prelim Survey & Investig	4		10,500.00	4/6/2018	6/8/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-

Sum of Transaction Amount	Column Labels						
Row Labels	**1**	**2**	**4**	**5**	**6**	**9**	**Grand Total**
AFUDC Clearing						$ 5,499.82	$ 5,499.82
Labor Burden					$ 6,176.45		$ 6,176.45
Labor-Install	$ 4,018.81						$ 4,018.81
LU Corporate Burden					$ 10,689.82		$ 10,689.82
Mat-OH Cond & Devices		$ 188,150.00					$ 188,150.00
NH Management Burden					$ 64,448.93		$ 64,448.93
Out-OH Cond & Devices				$ 37,859.78			$ 37,859.78
Stores Burden					$ (1,694.36)		$ (1,694.36)
Vou -Prelim Survey & Investig			$ (26,241.00)				$ (26,241.00)
Vou-OH Cond & Devices			$ 215,875.31				$ 215,875.31
Vou-Poles/Tow/Equip			$ 70,570.20				$ 70,570.20
Grand Total	**$ 4,018.81**	**$ 188,150.00**	**$ 260,204.51**	**$ 37,859.78**	**$ 79,620.84**	**$ 5,499.82**	**$ 575,353.76**

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Account Description	WS Job Name	Vendor Name	WS Description	ITEMDESC
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red Land from 301767-01001	0.00	8/13/2018	8/13/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP	0.00	1/1/2018	1/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red to CWIP 301767-01001	-125,931.48	8/13/2018	8/13/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP HC	-18,995.76	3/1/2018	3/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red to CWIP 301767-01001	-17,562.00	10/10/2018	10/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0002-0000	301767-01001	Mat-Oth Cond & Devices	2		-11,850.00	4/26/2018	4/26/2018	8810-PASONS		Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL - AP HC	-8,282.00	5/1/2018	5/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	-7,247.00	11/2/2018	11/2/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-5,605.76	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		-3,900.00	5/22/2018	6/12/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	-2,715.00	12/1/2018	12/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-2,625.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		-2,400.00	3/29/2018	5/23/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PDF	-2,150.00	4/1/2018	4/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-1,750.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6002	301767-01001	Stores Burden	6	Alloc 3018-STO - AUG18	-1,894.36	9/14/2018	9/14/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	-1,678.00	10/1/2018	10/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-1,575.00	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red to CWIP 301767-01001	-1,200.00	10/10/2018	10/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-1,174.15	10/1/2018	10/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-905.11	11/1/2018	11/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red to CWIP 301767-01001	-737	9/11/2018	9/11/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		-737	6/30/2018	10/16/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-350	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	-300	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-243.41	9/1/2018	9/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	Red to CWIP 301767-01001	-66.83	9/11/2018	9/11/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	-66.83	12/1/2018	12/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	07/22/2018 to 08/04/2018	66.83	8/10/2018	8/10/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/05/2018 to 08/18/2018	66.83	8/24/2018	8/24/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	Red to CWIP 301767-01001	66.83	9/11/2018	9/11/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	10/14/2018 to 10/27/2018	66.83	11/2/2018	11/2/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	66.83	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/25/2018 to 12/08/2018	66.83	12/14/2018	12/14/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	12/09/2018 to 12/22/2018	66.83	12/28/2018	12/28/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/11/2018 to 11/24/2018	69.85	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		76	11/2/2018	11/2/2018	8810-BRENTWOOD		Construction Work In Progress	Rockingham SS Transmission Sup	ROCKINGHAM COUNTY REGISTRY OF DEEDS	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/05/2018 to 08/18/2018	121.71	8/24/2018	8/24/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/02/2018 to 09/15/2018	121.71	9/21/2018	9/21/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	DISTRIBUTION LINE 2	150	9/27/2018	11/8/2018	8810-PASONS	DISTRIBUTION LINE 2	Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		150	10/26/2018	11/30/2018	8810-PASONS		Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		163.5	12/3/2018	12/7/2018	8810-BRENTWOOD		Construction Work In Progress	Rockingham SS Transmission Sup	ROCKINGHAM COUNTY REGISTRY OF DEEDS	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/16/2018 to 09/29/2018	200.49	10/5/2018	10/5/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		225	12/28/2018	12/31/2018	8810-PASONS		Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	243.41	8/31/2018	8/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	08/19/2018 to 09/01/2018	243.42	9/7/2018	9/7/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		295	5/21/2018	5/23/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	300	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	350	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	456	12/31/2018	12/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - SEPT18	473.45	10/12/2018	10/12/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	11/1/2018 to 11/24/2018	486.83	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - AUG18	520.31	9/13/2018	9/13/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - OCT18	569.23	11/27/2018	11/27/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		601.48	10/2/2017	1/31/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		737	6/30/2018	7/1/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		737	6/30/2018	8/22/2018	8810-JPMCHASE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	JP MORGAN CHASE BANK	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	Red to CWIP 301767-01001	737	9/11/2018	9/11/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		825	2/22/2018	4/9/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		825	5/30/2018	5/30/2018	8810-STHFIRE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	STATE OF NH TREASURER	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	905.11	10/31/2018	10/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	09/16/2018 to 09/29/2018	973.66	10/5/2018	10/5/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	ACCRUAL - PAYROLL	1,174.15	9/30/2018	9/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	1,200.00	5/24/2018	5/29/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	DISTRIBUTION LINE 2	1,200.00	7/26/2018	8/17/2018	8810-PASONS	DISTRIBUTION LINE 2	Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	payment bond for setting monum	1,200.00	9/25/2018	9/26/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	Red to CWIP 301767-01001	1,200.00	10/10/2018	10/10/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
42700-0009-0009-0000	301767-01001	AFUDC Clearing	9	8830 AFUDC SEPT 18	1,312.70	10/1/2018	10/1/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		1,425.00	9/29/2018	5/23/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0001-0001-0000	301767-01001	Labor-Install	1	10/29/2018 to 11/10/2018	1,466.99	11/16/2018	11/16/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	1,575.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		1,575.00	1/7/2018	2/17/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		1,575.00	2/3/2018	3/19/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	1,678.00	9/30/2018	9/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	1,750.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		1,750.00	12/7/2017	2/17/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - SEPT18	1,750.33	10/12/2018	10/12/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
42700-0009-0009-0000	301767-01001	AFUDC Clearing	9	Alloc AFUDC - OCT18	1,945.29	11/28/2018	11/28/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		1,950.00	1/25/2018	3/13/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		2,150.00	3/7/2018	3/19/2018	8810-VHBENGINEE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VHB ENGINEERING SURVEYING & LANDSCAPE ARCHITECTURE	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PDF	2,150.00	3/31/2018	3/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		2,150.00	3/7/2018	4/4/2018	8810-VANASSE		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	VANASSE HANGEN BRUSTLIN INC	Rockingham Substation Transmission Supply	
42700-0009-0009-0000	301767-01001	AFUDC Clearing	9	8830 AFUDC NOV 18	2,221.83	12/21/2018	12/21/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - OCT18	2,466.18	11/28/2018	11/28/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4		2,515.78	10/16/2018	10/22/2018	8810-TRCENGINEE		Construction Work In Progress	Rockingham SS Transmission Sup	TRC COMPANIES	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		2,550.00	11/30/2018	11/30/2018	8810-PASONS		Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	2,625.00	1/31/2018	1/31/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		2,625.00	1/10/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4	ACCRUAL - ENVIRONMENTAL	2,715.00	11/30/2018	11/30/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6001	301767-01001	Labor Burden	6	Alloc 3018-BRD - NOV18	2,716.51	12/27/2018	12/27/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		2,826.78	11/30/2018	12/18/2018	8810-TRCENGINEE		Construction Work In Progress	Rockingham SS Transmission Sup	TRC COMPANIES	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		2,875.00	2/9/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - NOV18	3,195.56	12/27/2018	12/27/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-Oth Cond & Devices	4		3,226.01	8/30/2018	8/31/2018	8810-PASONS		Construction Work In Progress	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
00000-0000-0006-6006	301767-01001	NH Management Burden	6	Alloc 3018-LAB - NOV18	3,734.13	12/27/2018	12/27/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		4,000.00	6/12/2018	6/12/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		4,070.00	1/18/2018	3/6/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	4,725.00	3/29/2018	5/15/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		4,875.00	5/3/2018	6/7/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		4,987.50	3/7/2018	3/19/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		5,000.00	3/23/2018	3/26/2018	8810-SALEM		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	TOWN OF SALEM NH	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	Red GLAcct - Job 301767-01001	5,000.00	4/7/2018	4/7/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6007	301767-01001	LU Corporate Burden	6	Alloc 3018-LU - AUG18	5,174.70	9/14/2018	9/14/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
00000-0000-0006-6006	301767-01001	NH Management Burden	6	Alloc 3018-LAB - OCT18	5,492.52	11/27/2018	11/27/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL- AP PENDING	5,605.76	2/1/2018	2/1/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		6,300.00	6/15/2018	7/25/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ENGINEERING SUPPORT FOR THE DE	7,125.00	2/22/2018	4/9/2018	8810-PASONS	ENGINEERING SUPPORT	Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36400-0001-0004-0000	301767-01001	Vou-Poles/Tow/Equip	4	ACCRUAL - ENVIRONMENTAL	7,247.00	10/31/2018	10/31/2018			Construction Work In Progress	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		7,337.50	7/9/2018	7/31/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		7,499.00	11/21/2017	1/31/2018	8810-PASONS		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	PARSONS ENVIRONMENT &INFRASTUCTURE GROUP INC.	Rockingham Substation Transmission Supply	
36500-0001-0005-0000	301767-01001	Out-Oth Cond & Devices	5		7,912.50	8/3/2018	8/31/2018	8810-AJFLAW		Construction Work In Progress	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4	ACCRUAL - AP HC	8,282.00	4/30/2018	4/30/2018			Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup		Rockingham Substation Transmission Supply	
18300-0000-0004-0000	301767-01001	Vou- Prelim Survey & Investig	4		10,500.00	4/6/2018	6/8/2018	8810-AJFLAW		Preliminary Survey & Investigation Charges	Rockingham SS Transmission Sup	ALFANO LAW OFFICE, PLLC	Rockingham Substation Transmission Supply	
36500-0001-0004-0000	301767-01001	Vou-

Cost Code String	WS Job Number	Cost Code Description	Cost Elem	Job TRX Ty	Documen	TRX Sourc	Journal En	Account U	Distribute	Documen	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Num	U OF M	Batch Source	UPR TRX C	TRX Hours	Pay Rate /	Transactio	Posted Y	Purchase	Account Number String	Account Description	WS Project Number	WS Job Name	Divisions	WS Manager ID	Actual Completion Date	Committed Cost	WS Inactive	Vendor N	WS Description	ITEMDESC
10500-0001-0004-0000	853867-01002	Wav-Plant Held for Future Use	4	3000113	GL		1000113	5	0		Rec'd Land From 853767-01001	-1,500,000.00	8/13/2018	8/31/2018				GL_Normal		0	0	1/1/1900	0		8800-2-0000-10-1638-1070	Construction Work In Progress	8800-1867	Rockingham Sx - Land	8800-CAPITAL	4214	1/1/2018	0	Yes		Rockingham Substation Transmission Supply	
10500-0001-0004-0000	853867-01002	Wav-Plant Held for Future Use	4	3000986	GL		1000986	5	0		Rec'd for project 853984-01002	-1,500,000.00	8/16/2018	8/31/2018				GL_Normal		0	0	1/1/1900	0		8800-2-0000-10-1638-1070	Construction Work In Progress	8800-1867	Rockingham Sx - Land	8800-CAPITAL	4214	1/1/2018	0	Yes		Rockingham Substation Transmission Supply	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Match Case
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Search Definition 4
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Match All
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Order By
261 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-1867.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-17

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-C36426 SCADA Distribution Automation. Please provide the following for this project:

a. Change Order/Over Expenditure forms.
b. Work Orders/spreadsheet #'s 3018XX-01005, showing costs spent and dates...
c. Failure reports for this and other B switches deployed in Liberty's service territory.
d. Explanation as to how the failure experienced at Rockingham Mall is related to the B switch.

RESPONSE:

a. Please see Attachment Staff TS 1-17.a.
b. Please see Attachment Staff TS 1-17.b.xslx. As discussed in the technical session, the material was charged twice to the job. The correcting entry was completed in 2019. The charge for $86,230.00 is the correct charge to the job.
c. There are no failure reports for this and other B switches deployed in Liberty's service territory. The SCADA Distribution Automation program is not driven by asset replacement, but rather aims to add automatic restoration schemes to the Company's distribution system. Since 2011 there have been five feeder outages on the 18L1 feeder affecting the Rockingham Mall. These outages have resulted in 729 customers interrupted and 67,326 customer minutes interrupted. To reduce the impact of a feeder lockout to the Mall and increase reliability, the Company will replace switchgear B with an automated S&C PME-9 switchgear. There are two sources to the switchgear, a primary source and a backup source. This switchgear has the capability to automatically transfer between sources when one source is lost. This will allow half of the customers in the Mall to remain energized during a feeder lockout. In addition, feeder 18L2 is currently loaded to 80% of its summer normal rating which is over the allowable per the distribution planning criteria. As a secondary benefit, this project will transfer switchgear

B to the 18L1 feeder and provide load relief to the 18L2 feeder, thus resolving the criteria violation.

d. See the response to part c.

Liberty Utilities

Change Order Form

2018

Project Overview

Reason for Change:

Project ID:	8830-C36426	**Project Name:**	SCADA Distribution & Automation Specific
Change Order Name:	SCADA Distribution & Automation Specific	**Date Prepared:**	03/19/19
Change Order #:	1	**Financial Work Order (FWO):**[i]	3018XX-01005
Project Sponsor:	Charles Rodrigues	**Revised Start Date:**	01/01/18
Project Lead:	Anthony Strabone	**Revised End Date:**[ii]	12/31/18
Prepared By:	Anthony Strabone	**Change Type**[iii]	☒ In Scope ☐ Out of Scope
Project Contingency Available?	☒ Yes ☐ No	**If No is Selected, Please specify source of funds**[iv]	

Financial Assessment/Cost Estimates

(Double click embedded excel file to update; include contingency allowance in excel file)

Category	Original Project Value	Previous Approved Changes	Current Change Order Amount	Total
Internal Labor (including labor and travel)				
Materials (including consumables)				
Equipment (rental equipment)				
Contractor/Subcontractor (including consultants)				
Total	75,000.00		96,930.00	171,930.00

Updated Unlevered Internal Rate of Return:

Basis of Current Change Order Amount: *2018 costs were for material purchases only. Review of charges indicates the cost of the material was charged twice. Once corrected, the over expenditure will be reduced by $85,700.*

Schedule Impacts

(As a result of the Change Order, where applicable, List the Impacts to schedule)

Baseline Schedule (BL)	New Forecast (NF)	Variance (BL – NF)
N/A	N/A	N/A

Liberty Utilities

Change Order Form

2018

Approvals and Signatures[v]

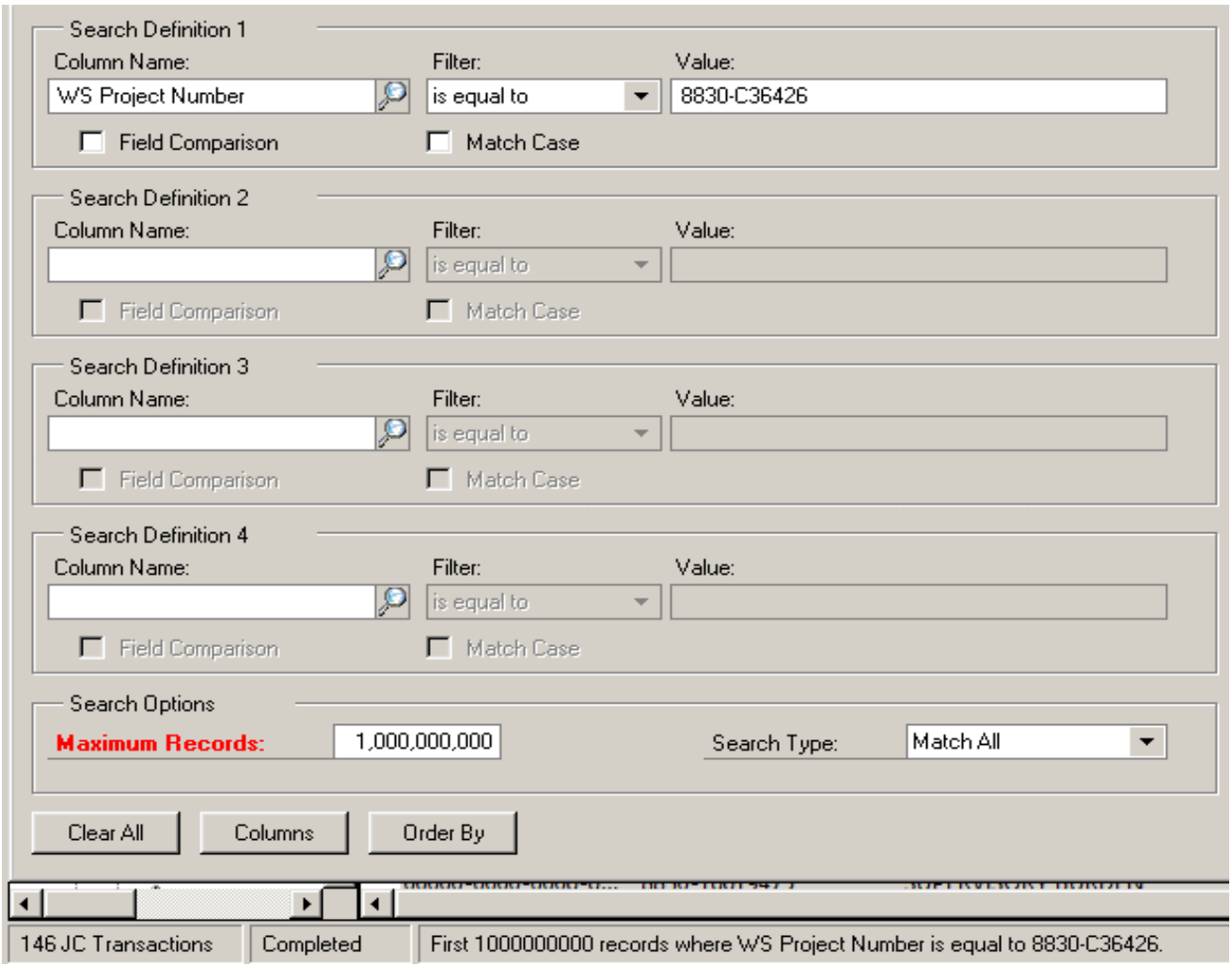
Approved By:				
Role	**Approval Authority Limit**	**Name**	**Signature**	**Date**
Manager / Staff (requisitioner/buyer):	Up to $25,000	Anthony Strabone		3/28/19
Senior Manager: :	Up to $50,000			
Senior Director/Director:	Up to $250,000	Charles Rodrigues Director, Engineering		3/31/19
State President / Senior VP / VP:	Up to $500,000			
Regional President:	Up to $3,000,000			
Corporate - Sr VP Operations:	Up to $5,000,000			
Corporate - Exec Team Member (CEO, CFO, COO, Vice Chair):	Over $5,000,000			

[i] The Financial Work Order Section captures the work order this change falls under when the job was initially set-up
[ii] The Revised project end date is dependent on changes in scope that may deviate the schedule from the original plan
[iii] The Change type for In scope or Out of scope changes fall within the following scenario:

- In Scope changes are deviations of scope from the original plan and approved budget that align to the original scope of the project but have revised pricing as a result of changes in pricing of labour, materials, and equipment
- Out of Scope changes are scope changes that were not originally planned for in the project baselines and approved budget. Examples of this type of change are related to changes in technology, missed deliverables, a change in the project design altering the scope of the project, etc.

[iv] In cases where the project no longer has contingency to cover project change orders, please specify any other sources of funds that would address the project variance (i.e. not executing another project, delaying scope of another project, etc)
[v] Approvals for work orders and purchase orders are subject to the limits set forth in the Approval Limits of Authority Policy owned and amended from time to time by the corporate procurement group.

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Account Description	WS Job Name	Vendor Name	WS Description	ITEMDESC
34700-0001-0002-0000	301BKX-01005	Mat-UG Cond & Devices	2		85,700.00	12/18/2018	12/18/2018		8830-9202302	Construction Work In Progress	Repl Swgr 'B'-Rockingham Mall		SCADA and Distribution Automation	
34700-0001-0004-0000	301BKX-01005	Vou-UG Cond & Devices	4		86,230.00	10/8/2018	12/31/2018	8810-S&CELECT		Construction Work In Progress	Repl Swgr 'B'-Rockingham Mall	S&C ELECTRIC COMPANY	SCADA and Distribution Automation	SWITCHGEAR PADMOUNT 3PH 14.4kV 600A 2 SWITCH DEADFRONT PME-9 W/FUSES SM20 AUTO TRANSFER W/SUPVCONTRL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8830-C36426
Field Comparison
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Search Definition 2
Column Name:
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Search Definition 3
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 4
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Options
Maximum Records:
1,000,000,000
Search Type:
Match All
Clear All
Columns
Order By
146 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-C36426.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-18

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-C42930 Service to Tuscan Village. Please provide the following for this project:

a. Change Order/Over Expenditure forms.
b. Work Orders/spreadsheet #'s 301738-01199, 3017XX-01012, 3018XX-01001, 3018XX-01008, showing costs spent and dates.
c. Amount of CIAC provided.

RESPONSE:

a. This project does not have an associated change order because it was under budget. The revised budget amount of $400,000 was incorrect as the budget for this project was never reduced to $400,000. The business case amount of $900,000 was the correct budget amount.
b. Please see Attachment TS Staff 1-18.b.xlsx.
c. Please see Attachment TS Staff 1-18.c for CIAC associated with the work orders:
    - CIAC calculation for Tuscan North
    - Line extension Policy 4 agreement
    - CIAC calculation for Tuscan South Hanover
    - Line extension Policy 3 agreement

301738-01199	$	17,663.62	North
3017XX-01012	$	92,008.52	North
3018XX-01001	$	556,074.23	South
3018XX-01088	$	8,513.75	Hanover (South)
Total	$	674,260.12	
reversal of materials in 2019	$	(263,970.00)	
updated total	$	410,290.12	

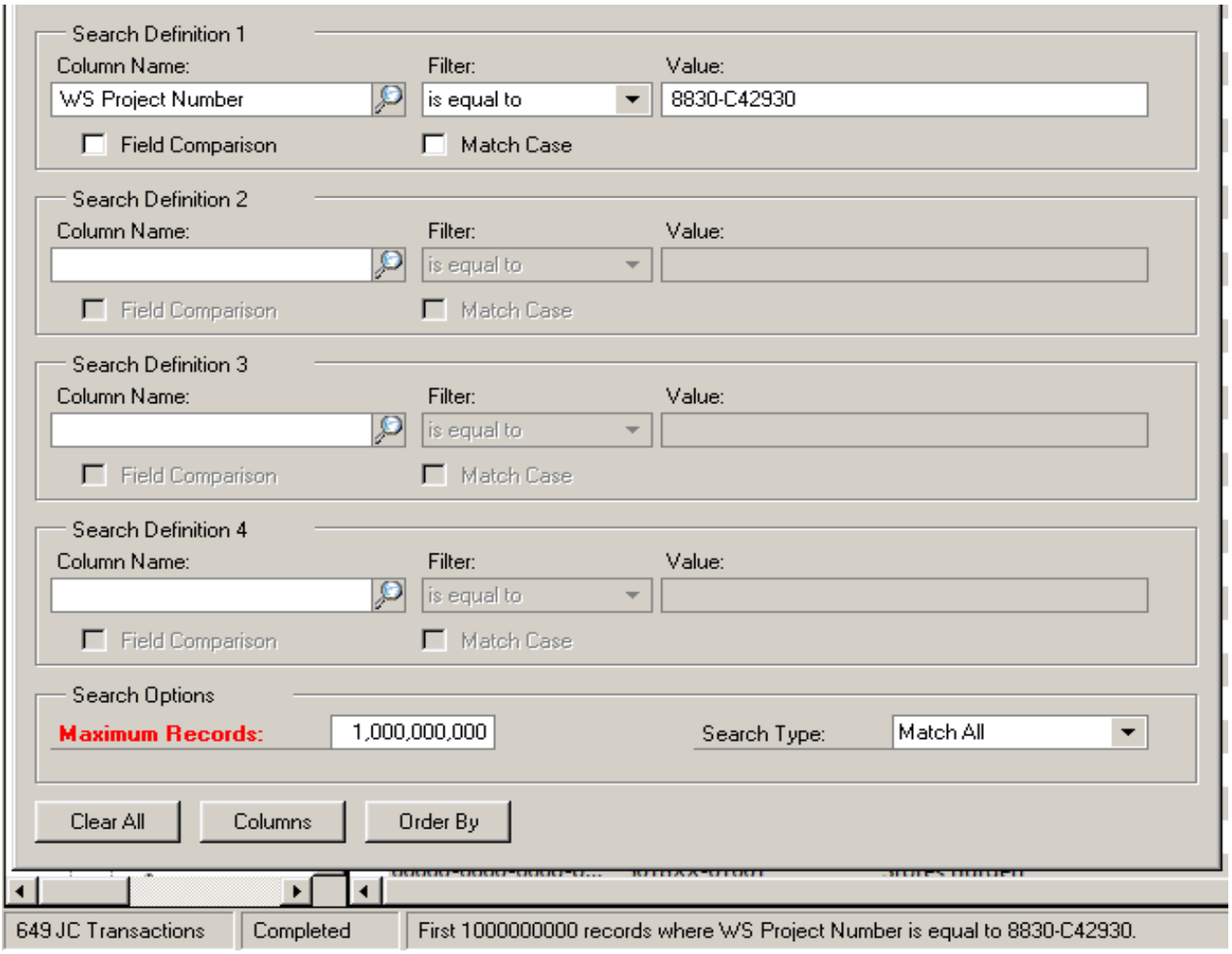
Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	U Of M	Account Description	WS Job Name	Vendor Name	ITEMDESC
00000-0001-0001-0000	301738-01199	Labor-Install	1	01/07/2018 to 01/13/2018	118.04	1/19/2018	1/19/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	01/07/2018 to 01/13/2018	1,154.12	1/19/2018	1/19/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	06/10/2018 to 06/16/2018	430.56	6/22/2018	6/22/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	06/17/2018 to 06/23/2018	242.19	6/29/2018	6/29/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	ACCRUAL - PAYROLL	215.28	6/30/2018	6/30/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	ACCRUAL - PAYROLL	-215.28	7/1/2018	7/1/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	06/24/2018 to 06/30/2018	215.28	7/6/2018	7/6/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	07/08/2018 to 07/14/2018	242.19	7/20/2018	7/20/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	07/08/2018 to 07/14/2018	430.56	7/20/2018	7/20/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	08/05/2018 to 08/11/2018	215.28	8/17/2018	8/17/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	08/19/2018 to 08/25/2018	215.28	8/31/2018	8/31/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	09/16/2018 to 09/22/2018	322.92	9/28/2018	9/28/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	09/16/2018 to 09/22/2018	861.12	9/28/2018	9/28/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0001-0001-0000	301738-01199	Labor-Install	1	09/30/2018 to 10/06/2018	430.56	10/12/2018	10/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
36500-0001-0004-0000	301738-01199	Vou-OH Cond & Devices	4	ACCRUAL- AP PDF	2,625.00	2/28/2018	2/28/2018				Construction Work In Progress	Tuscan Vill South, Market St		
36500-0001-0004-0000	301738-01199	Vou-OH Cond & Devices	4	ACCRUAL- AP PDF	2,875.00	2/28/2018	2/28/2018				Construction Work In Progress	Tuscan Vill South, Market St		
36500-0001-0004-0000	301738-01199	Vou-OH Cond & Devices	4	ACCRUAL- AP PDF	-2,875.00	3/1/2018	3/1/2018				Construction Work In Progress	Tuscan Vill South, Market St		
36500-0001-0004-0000	301738-01199	Vou-OH Cond & Devices	4	ACCRUAL- AP PDF	-2,625.00	3/1/2018	3/1/2018				Construction Work In Progress	Tuscan Vill South, Market St		
36500-0001-0005-0000	301738-01199	Out-OH Cond & Devices	5		180	2/22/2018	4/17/2018	8810-CONTROLPOI			Construction Work In Progress	Tuscan Vill South, Market St	CONTROLPOINT TECHNOLOGIES INC	
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3017-BRD - DEC17	1,620.74	1/23/2018	1/23/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3017-LAB - DEC17	522.19	1/23/2018	1/23/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3017-LU - DEC17	133.05	1/23/2018	1/23/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - JAN18	1,439.69	2/12/2018	2/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - JAN18	445.12	2/12/2018	2/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - JAN18	81.35	2/12/2018	2/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - LAB18	196.24	5/9/2018	5/9/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - APR18	49.53	5/9/2018	5/9/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - JUN18	1,114.47	7/16/2018	7/16/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - JUNE18	457.33	7/16/2018	7/16/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - JUNE18	76.76	7/16/2018	7/16/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - JUL18	1,258.45	8/10/2018	8/10/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - JULY18	246.89	8/10/2018	8/10/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - JULY18	41.53	8/10/2018	8/10/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - AUG18	1,188.20	9/13/2018	9/13/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - AUG18	134.78	9/14/2018	9/14/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - AUG18	15.89	9/14/2018	9/14/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - SEPT18	1,535.28	10/12/2018	10/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - SEPT18	168.2	10/12/2018	10/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - SEPT18	26	10/12/2018	10/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6001	301738-01199	Labor Burden	6	Alloc 3018-BRD - OCT18	904.34	11/26/2018	11/26/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6006	301738-01199	NH Management Burden	6	Alloc 3018-LAB - OCT18	85.54	11/27/2018	11/27/2018				Construction Work In Progress	Tuscan Vill South, Market St		
00000-0000-0006-6007	301738-01199	LU Corporate Burden	6	Alloc 3018-LU - OCT18	8.87	11/27/2018	11/27/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC DEC 17	13.47	1/29/2018	1/29/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC JAN 18	32.9	2/12/2018	2/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	REV IE917743 AFUDC JAN18	-32.9	2/23/2018	2/23/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC JAN 18 - REV	34.06	2/23/2018	2/23/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC FEB 18	52.08	3/21/2018	3/21/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC MAR 18	58.49	4/11/2018	4/11/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC APR 18	59.09	5/10/2018	5/10/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC MAY 18	60.47	6/12/2018	6/12/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC JUNE 18	63.48	7/17/2018	7/17/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC JULY 18	74.16	8/13/2018	8/13/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC AUG 18	88.7	9/14/2018	9/14/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC SEPT 18	103.39	10/11/2018	10/11/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	Alloc AFUDC - OCT18	118.69	11/28/2018	11/28/2018				Construction Work In Progress	Tuscan Vill South, Market St		
42700-0000-0009-0000	301738-01199	AFUDC Clearing	9	8830 AFUDC NOV 18	129	12/21/2018	12/21/2018				Construction Work In Progress	Tuscan Vill South, Market St		
					17663.62									

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Postine Date	Vendor ID	Item Number	Account Description	WS Job Name	Vendor Name	ITEMDESC
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	12/31/2017 to 01/06/2018	157.38	1/12/2018	1/12/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/14/2018 to 01/20/2018	209.84	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/14/2018 to 01/20/2018	244.05	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/14/2018 to 01/20/2018	244.05	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/14/2018 to 01/20/2018	222.9	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/07/2018 to 01/20/2018	125.6	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	01/14/2018 to 01/20/2018	292.86	1/26/2018	1/26/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	ACCRUAL - PAYROLL	195.25	2/28/2018	2/28/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	ACCRUAL - PAYROLL	-195.25	3/1/2018	3/1/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0001-0001-0000	3017XX-01012	Labor-Install	1	02/18/2018 to 03/03/2018	195.25	3/9/2018	3/9/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		47.84	1/17/2018	1/17/2018		8830-3503608	Construction Work In Progress	Tuscan Vill - Central St. OH		ANCHOR, SCREW, PWR INSTL,10IN DIA, SGL HELIX,
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		77	1/17/2018	1/17/2018		8830-5948417	Construction Work In Progress	Tuscan Vill - Central St. OH		CABLE, 600V, 1/0, CU, 1/C
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		150	1/17/2018	1/17/2018		8830-5940040	Construction Work In Progress	Tuscan Vill - Central St. OH		CABLE. SECONDARY. SVCE. NO. 2 TRX. SHRIMP/XLP. 300FT RL
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		11.7	1/17/2018	1/17/2018		8830-3506763	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP. STRN. DE. NO. 6 - 2/0 AL. 1 U-BLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		38.46	1/17/2018	1/17/2018		8830-5985783	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP. STRN.DE. 3/0 -556.5 AL .1 U-BOLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		25.64	1/17/2018	1/17/2018		8830-5985783	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		45.48	1/17/2018	1/17/2018		8830-5962841	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, ELEC, PARALLEL GRV, 477-795 KCM ALUM/COPPER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		45.48	1/17/2018	1/17/2018		8830-5962841	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, ELEC, PARALLEL GRV, 477-795 KCM ALUM/COPPER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		67.8	1/17/2018	1/17/2018		8830-5962850	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, PARALLEL GROOVE, AL/CU 3-2/0
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		240.6	1/17/2018	1/17/2018		8830-5962870	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, PARALLEL GROOVE, AL/CU, 3/0 -397.5 KCM
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		90.3	1/17/2018	1/17/2018		8830-2023700	Construction Work In Progress	Tuscan Vill - Central St. OH		CUTOUT, OPEN TYPE, SINGLE VENTING, INTCHG, 15KV POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		32	1/17/2018	1/17/2018		8830-3503621	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, GUY STRAIN, FIBERGLASS, 15M, 54IN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		30.33	1/17/2018	1/17/2018		8830-2021572	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, STRAIN, 15KV, POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		30.33	1/17/2018	1/17/2018		8830-2021572	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, STRAIN, 15KV, POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		84.88	1/17/2018	1/17/2018		8830-9201484	Construction Work In Progress	Tuscan Vill - Central St. OH		MOUNT, EQPT, FIBERGLASS, 1 PH, 1BIN, 5.3 LBS
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		19.44	1/17/2018	1/17/2018		8830-3502434	Construction Work In Progress	Tuscan Vill - Central St. OH		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		23.72	1/17/2018	1/17/2018		8830-3503217	Construction Work In Progress	Tuscan Vill - Central St. OH		ROD. ANCHOR. GS PISA. 1IN. X 7FT.. F/USE W/PWR INSTALL
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		49	1/17/2018	1/17/2018		8830-3503013	Construction Work In Progress	Tuscan Vill - Central St. OH		ROD. GROUND. SOLID. CU BONDED STL. 5/8IN X 8FT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		25.96	1/17/2018	1/17/2018		8830-3506321	Construction Work In Progress	Tuscan Vill - Central St. OH		SPLICE, AUTOMATIC, FULL TENSION, F/1/0 ACSR 6/1
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		93	1/17/2018	1/17/2018		8830-0811017	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, ALUM, BARE, 6201 AAAC, 1/0, 1C, AZUSA
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		194.5	1/17/2018	1/17/2018		8830-4001044	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, 4/0 AWG CU, 19 STRAND, SNGL COND.,60 MILS INSUL.
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		50.67	1/11/2018	2/19/2018		8830-3502149	Construction Work In Progress	Tuscan Vill - Central St. OH		BRACKET, MTG, APPAR, W(1) 1-1/2IN BOLT, GALVS
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		150	1/24/2018	2/19/2018		8830-4003311	Construction Work In Progress	Tuscan Vill - Central St. OH		CABLE, SECONDARY, 1/0, 3C, 60MILS, GAMMARUS/XLP, 1200FT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		0	1/11/2018	2/19/2018		8830-3503328	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, GROUND ROD, CU, FOR 5/8IN. DIA GROUND ROD
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		11.7	1/24/2018	2/19/2018		8830-3506763	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN, DE, NO. 6 - 2/0 AL, 1 U-BLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		23.4	1/11/2018	2/19/2018		8830-3506763	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN, DE, NO. 6 - 2/0 AL, 1 U-BLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		115.38	1/11/2018	2/19/2018		8830-5985783	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		38.46	1/11/2018	2/19/2018		8830-5985783	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		153.84	1/11/2018	2/19/2018		8830-5985783	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP, STRN,DE, 3/0 -556.5 AL ,1 U-BOLT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		41.88	1/11/2018	2/19/2018		8830-5985125	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP. SUSPENSION. RT ANGLE CLVS 6 - 250 MCM. 0.16IN-0.75IN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		41.88	1/11/2018	2/19/2018		8830-5985125	Construction Work In Progress	Tuscan Vill - Central St. OH		CLAMP. SUSPENSION. RT ANGLE CLVS 6 - 250 MCM. 0.16IN-0.75IN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		7.55	1/24/2018	2/19/2018		8830-5591772	Construction Work In Progress	Tuscan Vill - Central St. OH		COMPOUND, JT, ELEC, 8 OZ TUBE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		22.74	1/24/2018	2/19/2018		8830-5962841	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, ELEC, PARALLEL GRV, 477-795 KCM ALUM/COPPER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		98.28	1/24/2018	2/19/2018		8830-5962875	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, PARALLEL GROOVE, 477-795 KCM AL, 4/0 AWG - 400 KC
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		20.34	1/24/2018	2/19/2018		8830-5962850	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, PARALLEL GROOVE, AL/CU 3-2/0
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		72.18	1/24/2018	2/19/2018		8830-5962870	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, PARALLEL GROOVE, AL/CU, 3/0 -397.5 KCM
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		157.62	1/24/2018	2/19/2018		8830-5965885	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, TERMINAL, 4 AWG SOLID-250 KCM, BRONZE, 2 HOLE PAD
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		157.62	1/24/2018	2/19/2018		8830-5965885	Construction Work In Progress	Tuscan Vill - Central St. OH		CONNECTOR, TERMINAL, 4 AWG SOLID-250 KCM, BRONZE, 2 HOLE PAD
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		381.9	1/11/2018	2/19/2018		8830-3502022	Construction Work In Progress	Tuscan Vill - Central St. OH		CROSSARM, DISTRIBUTION, 8FT X 3-1/2IN X 4-1/2IN, 6PIN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		229.14	1/11/2018	2/19/2018		8830-3502022	Construction Work In Progress	Tuscan Vill - Central St. OH		CROSSARM, DISTRIBUTION, 8FT X 3-1/2IN X 4-1/2IN, 6PIN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		49.35	1/11/2018	2/19/2018		8830-5642411	Construction Work In Progress	Tuscan Vill - Central St. OH		DEVICE, CABLE POSITIONER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		25.2	1/11/2018	2/19/2018		8830-3503077	Construction Work In Progress	Tuscan Vill - Central St. OH		GUARD, GUY, HDPE FULL RND, 8FT LG, YELLOW
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		10.8	1/11/2018	2/19/2018		8830-3503077	Construction Work In Progress	Tuscan Vill - Central St. OH		GUARD. GUY. HDPE FULL RND. 8FT LG. YELLOW
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		112	1/11/2018	2/19/2018		8830-3503621	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR. GUY STRAIN. FIBERGLASS. 15M. 54IN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		48	1/11/2018	2/19/2018		8830-3503621	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR. GUY STRAIN. FIBERGLASS. 15M. 54IN
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		220.92	1/11/2018	2/19/2018		8830-9387113	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, POLY, VISE TOP HENDRIX HPI-15VTP
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		110.46	1/11/2018	2/19/2018		8830-9387113	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, POLY, VISE TOP HENDRIX HPI-15VTP
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		30.33	1/11/2018	2/19/2018		8830-2021572	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, STRAIN, 15KV, POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		90.99	1/11/2018	2/19/2018		8830-2021572	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, STRAIN, 15KV, POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		101.1	1/11/2018	2/19/2018		8830-2021572	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, STRAIN, 15KV, POLYMER
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		121.86	1/11/2018	2/19/2018		8830-2023525	Construction Work In Progress	Tuscan Vill - Central St. OH		MOUNT, EQUIPMENT, FIBERGLASS, 3 PH, 4BIN, 26LBS
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		29.16	1/11/2018	2/19/2018		8830-3502434	Construction Work In Progress	Tuscan Vill - Central St. OH		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		29.16	1/11/2018	2/19/2018		8830-3502434	Construction Work In Progress	Tuscan Vill - Central St. OH		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		25.92	1/11/2018	2/19/2018		8830-3502834	Construction Work In Progress	Tuscan Vill - Central St. OH		PIN, POLE TOP, 24IN, GALVS, 1IN THREAD
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		46.41	1/11/2018	2/19/2018		8830-3503425	Construction Work In Progress	Tuscan Vill - Central St. OH		PLATE, POLE EYE, DI. 20K, GALV, 10-90 DEG
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		19.89	1/11/2018	2/19/2018		8830-3503425	Construction Work In Progress	Tuscan Vill - Central St. OH		PLATE. POLE EYE. DI. 20K. GALV. 10-90 DEG
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		28,198.00	1/24/2018	2/19/2018		8830-9201974	Construction Work In Progress	Tuscan Vill - Central St. OH		RECLOSER. RADIAL. MICROPROCESSOR. 13.2KV. 800A. 3 PHASE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		36.72	1/11/2018	2/19/2018		8830-3503013	Construction Work In Progress	Tuscan Vill - Central St. OH		ROD. GROUND. SOLID. CU BONDED STL. 5/8IN X 8FT
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		21.18	1/11/2018	2/19/2018		8830-2021965	Construction Work In Progress	Tuscan Vill - Central St. OH		SPACER, CABLE, TRIPLEX, QUADRUPLEX, GRAY/BLK/PE
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		0	1/24/2018	2/19/2018		8830-7006022	Construction Work In Progress	Tuscan Vill - Central St. OH		WASHER, BELLEVILLE, 18-8 SST, GR 301, 1/2 IN ID, 1.06 IN OD
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		231	1/11/2018	2/19/2018		8830-4005640	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, GROUNDING, SOLID CU COVERED, SOFT DRAWN, NO.4 AWG, 600V
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		90	1/11/2018	2/19/2018		8830-0811118	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, GUY, ALUMOWELD, 12.5M, 7 STR, 0.343IN. OD, 7 STRAND 12
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		90	1/11/2018	2/19/2018		8830-0811118	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, GUY, ALUMOWELD, 12.5M, 7 STR, 0.343IN. OD, 7 STRAND 12
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		116.7	1/24/2018	2/19/2018		8830-4001044	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, 4/0 AWG CU, 19 STRAND, SNGL COND.,60 MILS INSUL.
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		194.5	1/24/2018	2/19/2018		8830-4001044	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, 4/0 AWG CU, 19 STRAND, SNGL COND.,60 MILS INSUL.
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		1,025.94	1/24/2018	2/19/2018		8830-2027120	Construction Work In Progress	Tuscan Vill - Central St. OH		SWITCH, DISC, 15KV, SPH, 600A., 110KV BIL INSUL W SERR GALVS 4942R9-E-D4-W
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		1.65	1/11/2018	2/19/2018		8830-3503053	Construction Work In Progress	Tuscan Vill - Central St. OH		MOLDING, WIRE, GROUND, HDPE, 1/2IN. ID X 8FT L X .010
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		210.14	1/11/2018	2/19/2018		8830-3503516	Construction Work In Progress	Tuscan Vill - Central St. OH		GRIP, GUY, AUTOMATIC, W/SS EYE BAIL, 12.5M, 7 - NO. 9 ANCHOR
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		190.6	1/11/2018	2/19/2018		8830-3502879	Construction Work In Progress	Tuscan Vill - Central St. OH		BRACE, XARM, RVRS, TRANS, WOOD. 60IN SPREAD EA PAIR
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		114.36	1/11/2018	2/19/2018		8830-3502879	Construction Work In Progress	Tuscan Vill - Central St. OH		BRACE. XARM. RVRS. TRANS. WOOD. 60IN SPREAD EA PAIR
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		131.76	1/11/2018	2/19/2018		8830-5100682	Construction Work In Progress	Tuscan Vill - Central St. OH		ARRESTER. SURGE. RISER CLASS. POLYMER. MOV TYPE. 12KV
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		90.06	1/11/2018	2/19/2018		8830-3503516	Construction Work In Progress	Tuscan Vill - Central St. OH		GRIP. GUY. AUTOMATIC. W/SS EYE BAIL. 12.5M. 7 - NO. 9 ANCHOR
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		202.92	11/16/2018	11/16/2018		8830-3503608	Construction Work In Progress	Tuscan Vill - Central St. OH		ANCHOR, SCREW, PWR INSTL,10IN DIA, SGL HELIX,
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		207.12	11/16/2018	11/16/2018		8830-2006043	Construction Work In Progress	Tuscan Vill - Central St. OH		ARRESTER, SURGE, DIST CLASS, POLYMER, MOV TYPE, 12KV
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-146.24	11/16/2018	11/16/2018		8830-3502022	Construction Work In Progress	Tuscan Vill - Central St. OH		CROSSARM, DISTRIBUTION, 8FT X 3-1/2IN X 4-1/2IN, 6PIN
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		85.43	11/16/2018	11/16/2018		8830-2023700	Construction Work In Progress	Tuscan Vill - Central St. OH		CUTOUT, OPEN TYPE, SINGLE VENTING, INTCHG, 15KV POLYMER
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-79.3	11/16/2018	11/16/2018		8830-3503621	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, GUY STRAIN, FIBERGLASS, 15M, 54IN
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-97.44	11/16/2018	11/16/2018		8830-9387113	Construction Work In Progress	Tuscan Vill - Central St. OH		INSULATOR, POLY, VISE TOP HENDRIX HPI-15VTP
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-17.92	11/16/2018	11/16/2018		8830-3502434	Construction Work In Progress	Tuscan Vill - Central St. OH		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		117.48	11/16/2018	11/16/2018		8830-3503217	Construction Work In Progress	Tuscan Vill - Central St. OH		ROD, ANCHOR, GS PISA, 1IN. X 7FT., F/USE W/PWR INSTALL
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-74.8	11/16/2018	11/16/2018		8830-0811118	Construction Work In Progress	Tuscan Vill - Central St. OH		WIRE, GUY, ALUMOWELD, 12.5M, 7 STR, 0.343IN. OD, 7 STRAND 12
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-187.1	11/16/2018	11/16/2018		8830-3502879	Construction Work In Progress	Tuscan Vill - Central St. OH		BRACE, XARM, RVRS, TRANS, WOOD, 60IN SPREAD EA PAIR
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		-78.96	11/16/2018	11/16/2018		8830-3503516	Construction Work In Progress	Tuscan Vill - Central St. OH		GRIP, GUY, AUTOMATIC, W/SS EYE BAIL, 12.5M, 7 - NO. 9 ANCHOR
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2	IVA0000022336	0.12	11/20/2018	11/20/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36500-0001-0002-0000	3017XX-01012	Mat-OH Cond & Devices	2		2,805.60	11/30/2018	12/3/2018		8830-5942638	Construction Work In Progress	Tuscan Vill - Central St. OH		CABLE, ELEC, 477 KCM, (1) EC AL, 19 STRAND SPACER
36400-0001-0002-0000	3017XX-01012	Mat-Poles/Tow/Equip	2		3,021.20	12/4/2018	12/4/2018		8830-3501452	Construction Work In Progress	Tuscan Vill - Central St. OH		POLE, WOOD, DISTR, 45FT, CLASS 2, SYP, PENTA, MS2005
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4		256	10/31/2017	1/4/2018	8810-SALEM		Construction Work In Progress	Tuscan Vill - Central St. OH	TOWN OF SALEM NH	
00000-0000-0004-4000	3017XX-01012	Accrued Vouchers	4	Accrual - Engineering	140,000.00	1/31/2018	1/31/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0004-4000	3017XX-01012	Accrued Vouchers	4	ACCRUAL- AP PENDING	862.5	1/31/2018	1/31/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0004-4000	3017XX-01012	Accrued Vouchers	4	ACCRUAL- AP PENDING	-862.5	2/1/2018	2/1/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0004-4000	3017XX-01012	Accrued Vouchers	4	Accrual - Engineering	-140,000.00	2/1/2018	2/1/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4		392.08	2/2/2018	2/12/2018	8810-ASPLUNDH		Construction Work In Progress	Tuscan Vill - Central St. OH	ASPLUNDH TREE EXPERT CO	
36700-0001-0004-0000	3017XX-01012	Vou-UG Cond & Devices	4		862.5	1/22/2018	2/20/2018	8810-UNIPOW		Construction Work In Progress	Tuscan Vill - Central St. OH	UNITED POWER GROUP, INC.	
00000-0000-0004-4000	3017xx-01012	Accrued Vouchers	4	ACCRUAL- AP HC	880	2/28/2018	2/28/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0004-4000	3017xx-01012	Accrued Vouchers	4	ACCRUAL- AP HC	-880	3/1/2018	3/1/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4	ACCRUAL - AP PDF	880	4/30/2018	4/30/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4	ACCRUAL - AP PDF	-880	5/1/2018	5/1/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
36400-0001-0004-0000	3017XX-01012	Vou-Poles/Tow/Equip	4		440	1/31/2018	5/3/2018	8810-SALEM		Construction Work In Progress	Tuscan Vill - Central St. OH	TOWN OF SALEM NH	
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4		440	1/31/2018	5/3/2018	8810-SALEM		Construction Work In Progress	Tuscan Vill - Central St. OH	TOWN OF SALEM NH	
36500-0001-0004-0000	3017XX-01012	Vou-OH Cond & Devices	4		220	2/27/2018	5/7/2018	8810-CONTROLPOI		Construction Work In Progress	Tuscan Vill - Central St. OH	CONTROLPOINT TECHNOLOGIES INC	
36500-0001-0005-0000	3017XX-01012	Out-OH Cond & Devices	5		880	2/20/2018	3/30/2018	8810-CONTROLPOI		Construction Work In Progress	Tuscan Vill - Central St. OH	CONTROLPOINT TECHNOLOGIES INC	
36500-0001-0005-0000	3017XX-01012	Out-OH Cond & Devices	5		29,125.00	12/1/2017	6/6/2018	8810-ICREED		Construction Work In Progress	Tuscan Vill - Central St. OH	I.C. REED & SONS, INC.	
00000-0000-0006-6001	3017XX-01012	Labor Burden	6	Alloc 3018-BRD - JAN 18	1,693.78	2/12/2018	2/12/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0006-6002	3017XX-01012	Stores Burden	6	Alloc 3018-STO - JAN18	2,190.01	2/12/2018	2/12/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0006-6006	3017XX-01012	NH Management Burden	6	Alloc 3018-LAB - JAN 18	1,111.30	2/12/2018	2/12/2018			Construction Work In Progress	Tuscan Vill - Central St. OH		
00000-0000-0006-6007	3017XX-01012	LU Corporate Burden	6	Alloc 3018-LU - JAN18	203.11	2/12/2018	2/12/2018			Construction Work In

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Item Number	Account Description	WS Job Name	Vendor Name	ITEMDESC
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	577.06	1/31/2018	1/31/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	-577.06	2/1/2018	2/1/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	01/28/2018 to 02/03/2018	157.38	2/9/2018	2/9/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	01/28/2018 to 02/03/2018	419.68	2/9/2018	2/9/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	07/08/2018 to 07/14/2018	322.92	7/20/2018	7/20/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	08/05/2018 to 08/11/2018	444.02	8/17/2018	8/17/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	08/05/2018 to 08/11/2018	1,130.22	8/17/2018	8/17/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	430.56	8/31/2018	8/31/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	-430.56	9/1/2018	9/1/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	08/26/2018 to 09/01/2018	430.56	9/7/2018	9/7/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	09/02/2018 to 09/08/2018	322.92	9/14/2018	9/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	09/02/2018 to 09/08/2018	968.76	9/14/2018	9/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	10/07/2018 to 10/13/2018	430.56	10/19/2018	10/19/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	10/14/2018 to 10/20/2018	215.28	10/26/2018	10/26/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	2,475.72	10/31/2018	10/31/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	-2,475.72	11/1/2018	11/1/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	10/21/2018 to 10/27/2018	1,022.58	11/2/2018	11/2/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	10/28/2018 to 11/03/2018	161.46	11/9/2018	11/9/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	10/28/2018 to 11/03/2018	1,937.52	11/9/2018	11/9/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	1,022.58	11/30/2018	11/30/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	-1,022.58	12/1/2018	12/1/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	11/25/2018 to 12/01/2018	807.3	12/7/2018	12/7/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	11/25/2018 to 12/01/2018	861.12	12/7/2018	12/7/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	12/02/2018 to 12/08/2018	430.56	12/14/2018	12/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	12/09/2018 to 12/15/2018	430.56	12/21/2018	12/21/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	12/16/2018 to 12/22/2018	1,291.68	12/28/2018	12/28/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0001-0001-0000	3018XX-01001	Labor-Install	1	ACCRUAL - PAYROLL	430.56	12/31/2018	12/31/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
36700-0001-0002-0000	3018XX-01001	Mat-UG Cond & Devices	2		263,970.00	12/28/2018	12/28/2018	8830-9202302	Construction Work In Progress	TUSCAN VILLAGE UG		SWITCHGEAR PADMOUNT 3PH 14.4kV 600A 2 SWITCH DEADFRONT PME-9 W/FUSES SM20 AUTO TRANSFER W/SUPVCONTRL
36700-0001-0004-0000	3018XX-01001	Vou-UG Cond & Devices	4		263,970.00	12/21/2018	12/31/2018		Construction Work In Progress	TUSCAN VILLAGE UG	S&C ELECTRIC COMPANY	
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - JAN18	653.05	2/12/2018	2/12/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - FEB18	20.78	3/14/2018	3/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - FEB18	123.71	3/14/2018	3/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - JULY18	15.1	8/10/2018	8/10/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - JULY18	89.78	8/10/2018	8/10/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - JUL18	457.62	8/10/2018	8/10/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - AUG18	4,344.38	9/13/2018	9/13/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - AUG18	58.09	9/14/2018	9/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - AUG18	492.8	9/14/2018	9/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - SEPT18	37.81	10/12/2018	10/12/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - SEPT18	244.65	10/12/2018	10/12/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - SEPT18	2,233.14	10/12/2018	10/12/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - OCT18	1,356.52	11/26/2018	11/26/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - OCT18	13.3	11/27/2018	11/27/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - OCT18	128.31	11/27/2018	11/27/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6007	3018XX-01001	LU Corporate Burden	6	Alloc 3018-LU - NOV18	616.02	12/27/2018	12/27/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6006	3018XX-01001	NH Management Burden	6	Alloc 3018-LAB - NOV18	719.84	12/27/2018	12/27/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
00000-0000-0006-6001	3018XX-01001	Labor Burden	6	Alloc 3018-BRD - NOV18	4,056.33	12/27/2018	12/27/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
42700-0000-0009-0000	3018XX-01001	AFUDC Clearing	9	8830 AFUDC JULY 18	10.04	8/13/2018	8/13/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
42700-0000-0009-0000	3018XX-01001	AFUDC Clearing	9	8830 AFUDC AUG 18	18.07	9/14/2018	9/14/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
42700-0000-0009-0000	3018XX-01001	AFUDC Clearing	9	8830 AFUDC SEPT 18	46.66	10/11/2018	10/11/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
42700-0000-0009-0000	3018XX-01001	AFUDC Clearing	9	Alloc AFUDC - OCT18	78.59	11/28/2018	11/28/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
42700-0000-0009-0000	3018XX-01001	AFUDC Clearing	9	8830 AFUDC NOV 18	104	12/21/2018	12/21/2018		Construction Work In Progress	TUSCAN VILLAGE UG		
					$ 556,074.23							

charged twice to job, reversed in 2019, cause of project looking over budget

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Account Description	WS Job Name	Vendor Name	ITEMDESC
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/04/2018 to 11/10/2018	430.56	11/16/2018	11/16/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/04/2018 to 11/10/2018	161.46	11/16/2018	11/16/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/11/2018 to 11/17/2018	80.73	11/23/2018	11/23/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/11/2018 to 11/17/2018	1,345.50	11/23/2018	11/23/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/18/2018 to 11/24/2018	242.19	11/30/2018	11/30/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0001-0001-0000	3018XX-01008	Labor-Install	1	11/18/2018 to 11/24/2018	861.12	11/30/2018	11/30/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0000-0006-6001	3018XX-01008	Labor Burden	6	Alloc 3018-BRD - NOV18	4,056.33	12/27/2018	12/27/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0000-0006-6006	3018XX-01008	NH Management Burden	6	Alloc 3018-LAB - NOV18	719.84	12/27/2018	12/27/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
00000-0000-0006-6007	3018XX-01008	LU Corporate Burden	6	Alloc 3018-LU - NOV18	616.02	12/27/2018	12/27/2018			Construction Work In Progress	Hanover Co, 71 Rockingham Park		
					8513.75								


Search Definition 1
Column Name:
WS Project Number
Filter:
is equal to
Value:
8830-C42930
Field Comparison
Match Case
Search Definition 2
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 3
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Definition 4
Column Name:
Filter:
is equal to
Value:
Field Comparison
Match Case
Search Options
Maximum Records:
1,000,000,000
Search Type:
Match All
Clear All
Columns
Order By
649 JC Transactions
Completed
First 1000000000 records where WS Project Number is equal to 8830-C42930.

Construction Advance for:

Date: 3-Aug-17

Policy #	4		
Name:	Tuscan Village UCD	Service/Development Name & Address	Tuscan Vilalge North
Mailing	OMJ Realty		
Address	53 Main St, Salem NH		
Cust. Rate:	G-3		
Service Type:	New		
No. of meters at this rate:	0	Rep.:	
Work Request # =	18001946	Work Order # =	

INCREMENTAL LOAD & REVENUE SECTION -- For policies 1 & 2, Information can be entered here for information purposes only

1. Will this construction result in the customer having a brand new account? (Y or N)	Y	<== If this is a second service, enter "N" here!
2. What % of the load you entered will, in your opinion, be **off** peak?	0.00%	
3. What % of the load you entered will, in your opinion, materialize in the first 12 months	100.00%	

Minimum Billing Demand:	0	R = Total Annual		
12 Months Est. Billing Demand	0.0	Distribution Co. Revenue -------->	$0.00	To see Revenue, fill in 1-3 above
Total Est. Annual kWh	0.0			

CONSTRUCTION COSTS

	Standard Construction Costs	Misc or Temp Service Costs	Added Service or Non-Standard Costs (4)	System System Improvements Costs	Total Costs
Capital Costs	$623,975.85	$0.00	$0.00	$96,895.32	$720,871.17
Removal Costs	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
Total	$623,975.85	$0.00	$0.00	$96,895.32	$720,871.17

Service Method:	Overhead
Center Line Footage:	1
Number of Houses:	1
Number of Buildable Lots:	1

POLICY 4 FOR COMMERCIAL AND INDUSTRIAL DEVELOPMENTS

Where	A = C - [B * N]	
C = Construction costs subject to revenue justification (1)	=	$623 975.85
B = Allowed Credit per buildable lot	=	$4,500 00
N = Number of buildable lots	=	5
Credit for Revenue =		$22,500 00
A = Construction Advance	=	**$601,475.85**

POLICY 3 FOR INDIVIDUAL COMMERCIAL AND INDUSTRIAL CUSTOMERS

Where	A = C - [R / k]		
C = Construction costs subject to revenue justification (1)	=	$623,975.85	
R = Total Estimated Annual Distribution Revenue within one year	=	$0 00	Cust. Chg.$ + Dist.kw$ + Dist.kwh$
k = Annual Carrying Charge	=	24.11%	
Credit for Revenue =		$0 00	
A = Construction Advance	=	**$0.00**	

POLICY 2 - RESIDENTIAL DEVELOPMENT CONSTRUCTION ADVANCE CALCULATION SECTION

Overhead

Overhead		Underground Residential Development only	
No of Ft. needed to serve the cust:	1	Centerline Footage:	1
Number of Ft/Home allowed by policy:	100	Number of Ft/Home allowed by policy:	100
Number of Homes being built:	1	Number of Homes being built:	1
Total number of Feet allowed:	100	Total number of Feet allowed:	100
Number of feet over allowance	0	Number of feet over allowance	0
Cost/ft for feet in excess of the Allowance	$0.00	Cost/ft for feet in excess of the Allowance	$0.00
Additional costs to reach the development	$0.00	Additional costs to reach the development	$0.00
Total for Overhead development	$0.00	Total for Underground development	$0.00

POLICY 1 - SINGLE RESIDENTIAL HOME CONSTRUCTION ADVANCE CALCULATION SECTION

Overhead Single Home, only if beyond 1 pole and span		Underground Single Home only	
Length of overhead line extension	1	Cost of providing underground service:	$1.00
One overhead span length(Minimum of 300 feet)	300	Policy-1 Allowance:	$3 420 00
Billed Center Line Footage	0	Cost to Customer::	$0.00
Cost to Customer:	$0.00		

AMOUNT DUE: **$601,475.85**

Split into 2 payments 291,405.62 and 310070.23

Policy 4 - Electric Commercial & Industrial Development Service Agreement

Liberty Utilities

Property Information:

Development Name: North Village Phase II

Premises Address: Tuscn Village, Off South Broadway

City, State, Zip: Salem, NH 03079

Developer Information:

Contact name: Joseph Faro, OMJ Realty , LLC

Phone: 617-312-6500 Mark Hebert

Mailing Address: 63 Main Street, Salem, NH 03079

Approved Subdivision Plan Name: North Village

Plan Number: Tuscan Village

Contractor Information:

Name: Grossman Develpoment Corp

Phone: 617-312-6500 Email: mark@grossanre.com

Project Information:

Work Request No.: 8830-18001946

No. of Buildable Lots: 5

Total Estimated Cost: $623,975.85

Customer Advance Payment: ($291,405.62 Phase I) Collected in Phase I

Additional Cost to get to Development: $310,070.23 Phase II Amount Due with this Agreement

Liberty Utilities (Granite State) Corp. d/b/a Liberty Utilities agrees to install electric distribution facilities to the above location (Premises). This agreement is subject to Liberty Utilities' Terms and Conditions, copy attached. I understand that I may cancel this agreement, without obligation, prior to the installation of the electric service. I hereby authorize Liberty Utilities to install electric distribution facilities to the address noted above and to apply funds represented on the attached check to pay my customer contribution.

The Developer shall, to the fullest extent permitted by law, indemnify, defend, hold harmless and release Liberty Utilities, its parent company, affiliates and subsidiaries and their respective directors, officers, employees, agents, servants, representatives, successors and assigns from and against all claims, demands, liabilities or expenses related to environmental contamination at or in the vicinity of the Premises. This indemnity and release provision survives the expiration or termination of this Agreement and extends to the respective successors and assigns of Liberty Utilities and Applicant.

Developer Signature _____ Date _____

Joseph Faro

Liberty Utilities Rep Signature _____ Date 8-16-17

9/5/17

Policy 3 - Electric Individual Commercial & Industrial Customer Service Agreement

Liberty Utilities

Contact Information:	**Project Information:**
Business Name: The Hanover Company	Work Request No.: 3018xx-01008
Tax ID No.: 38-4115692	Service Method (OH/UG): UG
Premise Address: 3 Artisan Drive	Rate: House Mtr G3; Resi Units D
City, State, Zip: Salem, NH 03079	Voltage: 120/208
Mailing Address: 2 Seaport Lane, 11th Floor	Metering: secondary
Boston, MA 02210	Discounts (HVM, HVD, Both, None): none
Business Phone: 857-400-8913	Customer Advance Payment: $21,019.83
Business Contact Name: Michael King	Costs outside of Policy 3, Non-standard Construction: 0
Business Contact Phone: 857-400-8913	
Contractor Name: The Hanover Company	
Contractor Address:	

Liberty Utilities (Granite State) Corp. d/b/a Liberty Utilities agrees to install electric distribution facilities to the above location (Premises). This agreement is subject to Liberty Utilities' Terms and Conditions, copy attached. I understand that I may cancel this agreement, without obligation, prior to the installation of the electric service. I hereby authorize Liberty Utilities to install electric distribution facilities to the address noted above and to apply funds represented on the attached check to pay my customer contribution.

The Developer shall, to the fullest extent permitted by law, indemnify, defend, hold harmless and release Liberty Utilities, its parent company, affiliates and subsidiaries and their respective directors, officers, employees, agents, servants, representatives, successors and assigns from and against all claims, demands, liabilities or expenses related to environmental contamination at or in the vicinity of the Premises. This indemnity and release provision survives the expiration or termination of this Agreement and extends to the respective successors and assigns of Liberty Utilities and Applicant.

Customer Signature: Michael R King - Project Executive Date: 7-15-2019

Liberty Utilities Rep Signature: Jill Fitzpatrick Digitally signed by Jill Fitzpatrick DN: cn=Jill Fitzpatrick, o=Liberty Utilities, ou=Business and Community Development, email=jill.fitzpatrick@libertyutilities.com, c=US Date: 2019.07.15 10:49:06 -04'00' Date:

Construction Advance for:

Date: 24-Oct-19

Policy #	3		
Name:	The Hanover Co	Service/Development Name	The Hanover
Mailing	2 Seaport Lane, Fl 11	& Address	1 Rockingham Park Blvd
Address	Boston, MA 02210		Salem, NH 03079
Cust. Rate:	D		
Service Type:	New		
No. of meters at this rate:	283	Rep.:	Jill Fitzpatrick
Work Request # =	3018xx-01008	Work Order # =	

INCREMENTAL LOAD & REVENUE SECTION -- For policies 1 & 2, Information can be entered here for information purposes only

1. Will this construction result in the customer having a brand new account? (Y or N)	Y	<== If this is a second service, enter "N" here!
2. What % of the load you entered will, in your opinion, be **off** peak?	35.00%	
3. What % of the load you entered will, in your opinion, materialize in the first 12 months	100.00%	

Minimum Billing Demand:	0	R = Total Annual		
12 Months Est. Billing Demand	15 653.3	Distribution Co. Revenue -------->	$202,620.00	To see Revenue, fill in 1-3 above
Total Est. Annual kWh	2,906,224.0			

CONSTRUCTION COSTS

	Standard Construction Costs	Misc or Temp Service Costs	Added Service or Non-Standard Costs (4)	System Improvements Costs	Total Costs
Capital Costs	$861,418.01	$0.00	$0.00	$0.00	$861,418.01
Removal Costs	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
Total	$861,418.01	$0.00	$0.00	$0.00	$861,418.01

Service Method:	Underground
Center Line Footage:	1
Number of Houses:	1
Number of Buildable Lots:	1

POLICY 4 FOR COMMERCIAL AND INDUSTRIAL DEVELOPMENTS

Where **A = C - [B * N]**

C = Construction costs subject to revenue justification (1)	=	$861,418.01
B = Allowed Credit per buildable lot	=	$4,500.00
N = Number of buildable lots	=	1
Credit for Revenue =		$4 500.00
A = Construction Advance	=	**$856,918.01**

POLICY 3 FOR INDIVIDUAL COMMERCIAL AND INDUSTRIAL CUSTOMERS

Where **A = C - [R / k]**

C = Construction costs subject to revenue justification (1)	=	$861,418.01	
R = Total Estimated Annual Distribution Revenue within one year	=	$202,620.00	Cust. Chg.$ + Dist.kw$ + Dist.kwh$
k = Annual Carrying Charge	=	24.11%	
Credit for Revenue =		$840,398.18	
A = Construction Advance	=	**$21,019.83**	

POLICY 2 - RESIDENTIAL DEVELOPMENT CONSTRUCTION ADVANCE CALCULATION SECTION

Underground

Overhead		Underground Residential Development only	
No of Ft. needed to serve the cust:	1	Centerline Footage:	1
Number of Ft/Home allowed by policy:	100	Number of Ft/Home allowed by policy:	100
Number of Homes being built:	1	Number of Homes being built:	1
Total number of Feet allowed:	100	Total number of Feet allowed:	100
Number of feet over allowance	0	Number of feet over allowance	0
Cost/ft for feet in excess of the Allowance	$0.00	Cost/ft for feet in excess of the Allowance	$0.00
Additional costs to reach the development	$0.00	Additional costs to reach the development	$0.00
Total for Overhead development	$0.00	Total for Underground development	$0.00

POLICY 1 - SINGLE RESIDENTIAL HOME CONSTRUCTION ADVANCE CALCULATION SECTION

Overhead Single Home, only if beyond 1 pole and span		Underground Single Home only	
Length of overhead line extension	0	Cost of providing underground service:	$1 00
One overhead span length(Minimum of 300 feet)	300	Policy-1 Allowance:	$3 420.00
Billed Center Line Footage	0	Cost to Customer::	$0 00
Cost to Customer:	$0.00		

AMOUNT DUE: **$21,019.83**

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-4

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-1867 Rockingham Substation Trans Supply. Please provide the following information for this project:

a. An itemized break-out of the legal, permitting, and engineering costs, AFUC, and any additional costs leading up to the variance of -$125,505.

b. Change Order/Over Expenditure forms.

c. Project Close Out Report

d. Work orders/spreadsheets associated with the project.

e. Copies of all correspondence with FERC granting Liberty an E-1 exemption.

RESPONSE:

a. Please see Attachment Staff TS 2-4.a.xlsx.

b. Project 8830-1867 does not have a close-out for 2017 and 2018. There was nothing charged against this project in account 107 (CWIP) in 2017, therefore, a project close-out was not completed (the capital spend would be $0 for the year) and all charges went to 8830-PE. In 2017, we charged the $1.5 million land purchase to 8830-1867, which was then corrected and charged to 8830-1864, the project for the Rockingham substation.

c. See response to part b.

d. Please see part a.

e. Please see Attachment Staff TS 2-4.e.

Heather Tebbetts

From: Anthony Strabone
Sent: Tuesday, October 29, 2019 10:37 AM
To: Heather Tebbetts
Subject: FW: Granite State E1 Exclusion Proposal

Anthony Strabone | Liberty Utilities (New Hampshire) **|** Manager, Electric Engineering
P: 603-952-2915 | C: 603-327-9367 | E: Anthony.Strabone@libertyutilities.com

From: Fred Meyer
Sent: Wednesday, August 28, 2019 4:50 PM
To: Anthony Strabone <Anthony.Strabone@libertyutilities.com>; Joel Rivera <Joel.Rivera@libertyutilities.com>; Anthony Strabone <Anthony.Strabone@libertyutilities.com>; Charles Rodrigues <Charles.Rodrigues@libertyutilities.com>
Cc: Mary Ellen Paravalos <MaryEllen.Paravalos@LibertyUtilities.com>; Johnny Johnston <Johnny.Johnston@APUCorp.com>; James Sweeney <James.Sweeney@libertyutilities.com>; David Swain <David.Swain@libertyutilities.com>
Subject: FW: Granite State E1 Exclusion Proposal

Great News!!
This ruling prevents Granite State from having to comply with approximately 1,500 NERC requirements due to the construction of the 115kV line . This is a huge win for Granite State! Great Job everyone for being responsive and patient while NPCC dealt with our exclusion request and worked through the NERC process !! It took several months of waiting, but we achieved the results we wanted.

If you have any questions, please feel free to contact me.

Thank you!

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, Nerc Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com

From: Scott A. Nied [mailto:snied@npcc.org]
Sent: Wednesday, August 28, 2019 3:42 PM
To: Fred Meyer
Cc: Marie Kozub; Joel Rivera; Anthony Strabone; Charles Rodrigues
Subject: Re: Granite State E1 Exclusion Proposal

Yes, the facilities meet the E1 excursion afforded by the approved BES Definition.
Scott Nied.

Thank you,

Scott Nied
NPCC
Acting Assistant Vice President - Compliance
212-205-7056 Office
917-693-1127 Cell

From: Fred Meyer <Fred.Meyer@libertyutilities.com>
Sent: Wednesday, August 28, 2019 4:19:40 PM
To: Scott A. Nied <snied@npcc.org>
Cc: Marie Kozub <mkozub@npcc.org>; Joel Rivera <Joel.Rivera@libertyutilities.com>; Anthony Strabone <Anthony.Strabone@libertyutilities.com>; Charles Rodrigues <Charles.Rodrigues@libertyutilities.com>
Subject: RE: Granite State E1 Exclusion Proposal

Thanks Scott,
Does this mean we can take your email as approval of the E1 exclusion for Granite State, and no further work is required on our part to have the exclusion approved?

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, Nerc Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com

From: Scott A. Nied [mailto:snied@npcc.org]
Sent: Wednesday, August 28, 2019 3:04 PM
To: Fred Meyer
Cc: Marie Kozub; Joel Rivera; Anthony Strabone; Charles Rodrigues
Subject: Re: Granite State E1 Exclusion Proposal

Fred,

You do not have to enter your self determined E1 exclusion into the BESnet portal.
NPCC agrees with your E1 determination for Granite State for the capital work that has been explained to us via the one-lines.

The portal is only being used for Exception Requests by the entity for something that otherwise does meet any E's...that is not the case here.

Thank you,

Scott Nied
NPCC
Acting Assistant Vice President - Compliance
212-205-7056 Office
917-693-1127 Cell

From: Fred Meyer <Fred.Meyer@libertyutilities.com>
Sent: Wednesday, August 28, 2019 1:11:08 PM
To: Scott A. Nied <snied@npcc.org>
Cc: Marie Kozub <mkozub@npcc.org>; Joel Rivera <Joel.Rivera@libertyutilities.com>; Anthony Strabone <Anthony.Strabone@libertyutilities.com>; Charles Rodrigues <Charles.Rodrigues@libertyutilities.com>
Subject: RE: Granite State E1 Exclusion Proposal

Hello Scott,
Just checking in with you to see if NERC has had any decision on the E1 for Granite State? I know NERC has their hands full with the Align project, I don't know if that has any bearing on their use of the portal?
Thanks
Fred

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, Nerc Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com

From: Scott A. Nied [mailto:snied@npcc.org]
Sent: Saturday, July 27, 2019 8:06 AM
To: Fred Meyer
Cc: Marie Kozub; Joel Rivera; Anthony Strabone; Charles Rodrigues
Subject: RE: Granite State E1 Exclusion Proposal

Hi Fred,
Sorry for the delay. I am awaiting a response from NERC on if Liberty/Granite State needs to enter it's claim for the E1 exclusion into the NERC portal.

Thanks,
Scott Nied
NPCC
212-205-7056 Office
917-693-1127 Cell

From: Fred Meyer <Fred.Meyer@libertyutilities.com>
Sent: Tuesday, July 9, 2019 10:26
To: Scott A. Nied <snied@npcc.org>
Cc: Marie Kozub <mkozub@npcc.org>; Joel Rivera <Joel.Rivera@libertyutilities.com>; Anthony Strabone <Anthony.Strabone@libertyutilities.com>; Charles Rodrigues <Charles.Rodrigues@libertyutilities.com>; Fred Meyer <Fred.Meyer@libertyutilities.com>
Subject: RE: Granite State E1 Exclusion Proposal

Hi Scott,
I left you a voice mail this morning regarding the status of our E1 exclusion proposal to NPCC for Granite State Electric. The staff at Granite State was curious if we needed to do anything further on our request for exclusion from the BES? Also wondering what the next steps may be in the request for exclusion with an estimated timeframe on a decision so our planning people can coordinate properly? Thanks for your help with this. Please feel free to call me at 417-625-4289.

Thank you,
Fred Meyer

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, Nerc Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com

From: Fred Meyer
Sent: Wednesday, May 22, 2019 11:41 AM
To: Scott A. Nied (snied@npcc.org)
Cc: Marie Kozub (mkozub@npcc.org); Joel Rivera; Anthony Strabone; Charles Rodrigues; fmeyer@empiredistrict.com
Subject: RE: Granite State E1 Exclusion Proposal

Hello Scott,
Just a follow up to see if you need anything from us further on the proposed exclusion from the BES for the Granite State 115kv line build?
Thank you,

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, NERC Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com

From: Fred Meyer
Sent: Friday, April 26, 2019 3:38 PM
To: Scott A. Nied (snied@npcc.org)
Cc: Marie Kozub (mkozub@npcc.org); Joel Rivera; Anthony Strabone; Charles Rodrigues; fmeyer@empiredistrict.com
Subject: Granite State E1 Exclusion Proposal

Scott,
I wanted to let you know that based on our previous phone conference that this afternoon, I have uploaded to the NPCC site, a ZIP file with the following documents that you requested in order to determine an E1 exclusion from the BES for Granite State.

1. A previous email to you regarding the nature of the project for background purposes
2. Approval letter from ISO-New England for your reference
3. A MS Word document with a diagram depicting the Granite State Proposed build in relationship to the NERC guidance document of the BES exclusion. We have noted in that document that we feel that the exclusion shown in the NERC guidance document that best matches the Granite State proposed build is the E1.2 Exclusion shown on page 28 of the NERC Bulk Electric System Definition Reference Document.
4. Provided and email from National Grid signifying they are aware of their portion of ownership of their line where we interconnect with them for this proposed build.

Please let me know if anything else is needed at this point.

Thank you,

Fred Meyer | Liberty Algonquin Business Services (USA) **|** Director, NERC Compliance
P: 417-625-4289 | C: 417-291-6603 | E: Fred.Meyer@libertyutilities.com
720 Schifferdecker, Joplin, MO 64801

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At NPCC's sole discretion, NPCC may disclose pertinent information to the U.S. Government and its authorized representatives to protect the security of critical infrastructure and key resources, ensure information security, or to comply with any applicable law, regulation, legal process, or enforceable governmental request.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-6

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-C18620 Charlestown 32 D Line. Please provide the following information for this project:

a. Describe the bidding process with contractors. When does the process start? How often are system generated estimates updated?

b. An itemized breakout of burdens, materials costs, and AFUDC leading up to the variance of -$183,289.

c. All Work Orders/spreadsheets including #'s 8830-18002961 and 8830-SUBS005.

d. Why was a Project Close Out Report issued when this project was not 100% complete in 2017?

e. A Change Order Form was issued in 2018 (See Data Request OCA 2.14.d.4 at 3).

   i. Explain why no related Business Case was created given that an additional $354,738 was spent on this project in 2018?
   ii. Explain why the Change Order Form was completed, approved, and signed in March 2019 instead of during the course of the project year in 2018.
   iii. Why does the Change Order show an increase of $145,272 when the actual variance was $104,750?
   iv. Explain why the addition of the 40L3 Feeder at Michael Avenue was unforeseen during the preliminary engineering for this project.

RESPONSE:

a. The Company puts out an RFP and selects the bidder based on price, safety, understanding of scope, quality, and past performance. The process starts once the Company has completed final engineering. The system generated estimates are updated yearly.

b. Please see Attachment Staff TS 2-6.b.xlsx.

Docket No. DE 19-064 Request No. Staff TS 2-6

c. Please see the response to part b.

d. The Company does not understand the question as the project was completed by December 31, 2017.

e. Please see the responses below:

i. A business case was not created because the project had been completed; the charges in 2018 were for materials charged in 2018.

ii. The change order form was for the year 2018 for the materials charged as those materials were not charged to the project in 2017. Change order forms are signed in the following year to accommodate any charges during the previous year for the project. There is only one change order form filled out per project.

iii. The change order showing $145,272 is actually for project 8830-C18630, Charlestown D Sub, as shown in the change order name line. Attachment Staff TS 2-6.b.xlsx provides the total for the project at $354,751. The variance of $104,750 is for 8830-C18630.

iv. The Company does not understand the question. The 40L3 Feeder at Michael Avenue is this project.

Cost Code String	WS Job Number	Cost Code Description	Cost Element	Transaction Description	Transaction Amount	Document Date	GL Posting Date	Vendor ID	Item Number	Vendor Name	ITEMDESC
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	Accrual - Engineering	-365,000.00	1/1/2018	1/1/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-72,500.00	1/1/2018	1/1/2018				
00000-0000-0006-6002	8830-18002961	Stores Burden	6	Alloc 3018-STO - MAR18	-10,429.16	4/10/2018	4/10/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-4,188.04	1/1/2018	1/1/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-3,666.00	1/1/2018	1/1/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-3,598.72	1/1/2018	1/1/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-1,484.38	1/1/2018	1/1/2018				
42700-0000-0009-0000	8830-18002961	AFUDC Clearing	9	REV JE917743 AFUDC JAN18	-892.53	2/23/2018	2/23/2018				
00000-0000-0004-4000	8830-18002961	Accrued Vouchers	4	ACCRUAL- AP	-688.75	1/1/2018	1/1/2018				
00000-0003-0001-0000	8830-18002961	Labor-Removal	1	ACCRUAL - PAYROLL	-143.87	8/1/2018	8/1/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021651	-2.37	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.4	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.26	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.15	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021651	-0.13	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021864	-0.13	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021651	-0.12	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.11	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.1	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021687	-0.09	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021584	-0.09	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.08	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021687	-0.06	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021584	-0.06	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.06	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021584	-0.03	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.02	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.02	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021652	-0.01	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021873	-0.01	10/17/2018	10/17/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000000096	0.03	10/31/2018	10/31/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000022112	0.03	11/5/2018	11/5/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000022112	0.09	11/5/2018	11/5/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021652	0.2	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021651	0.6	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021652	0.63	10/26/2018	10/26/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000021651	0.64	10/26/2018	10/26/2018				
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - NOV18	0.66	12/27/2018	12/27/2018				
00000-0000-0006-6006	8830-18002961	NH Management Burden	6	Alloc 3018-LAB - NOV18	0.77	12/27/2018	12/27/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2.08	10/4/2018	10/4/2018		8830-5960411		CONNECTOR. ELEC. COMP 1/0-2 AWG WIRE CONDUCTOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2.13	10/4/2018	10/4/2018		8830-2009715		FUSE. LINK. UNIV. 15A. K TYPE. OUTDOOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2.46	10/4/2018	10/4/2018		8830-9201196		CONNECTOR, COMPR, TND, AL FOR #2 AWG
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2.68	10/4/2018	10/4/2018		8830-2009710		FUSE, LINK, UNIV, 10A, K TYPE, OUTDOOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		3.11	10/4/2018	10/4/2018		8830-5962850		CONNECTOR, PARALLEL GROOVE, AL/CU 3-2/0
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000000095	3.21	11/5/2018	11/5/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		4.76	10/4/2018	10/4/2018		8830-3503053		MOLDING, WIRE, GROUND, HDPE, 1/2IN. ID X BFT L X .010
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - AUG18	5.31	9/14/2018	9/14/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		5.32	10/4/2018	10/4/2018		8830-5960412		CONNECTOR, ELEC, SPLICE 1/0 AWG WIRE CONDUCTOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		6.96	10/4/2018	10/4/2018		8830-2009725		FUSE, LINK, UNIV, 25A, K TYPE, OUTDOOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		7.02	10/4/2018	10/4/2018		8830-4015201		TIEWIRE, BARE, NO. 4, ALUM, SGL COND
36900-0001-0002-0000	8830-18002961	Mat-Services	2		7.74	10/4/2018	10/4/2018		8830-4015032		WIRE, BARE,#2 AWG CU, 7 STR, CONCENTRIC LAY, CL B 50LB COIL
36900-0001-0002-0000	8830-18002961	Mat-Services	2		8	10/4/2018	10/4/2018		8830-0811214		TIEWIRE COVERED #4 AL SOFT DAWN SOLID .045" THERMOPLASTIC RUBBER INSULATION (500 Ft COILS)
36900-0001-0002-0000	8830-18002961	Mat-Services	2		8.18	10/4/2018	10/4/2018		8830-9200396		PLATE. POLE EYE. DI. 28K. GALV. 10-90 DEG
36900-0001-0002-0000	8830-18002961	Mat-Services	2		11.96	10/4/2018	10/4/2018		8830-3506654		CONNECTOR. COPPER. C TYPE. NO.3/0 STR - 4/0 STR. RUN 1/0
36900-0001-0002-0000	8830-18002961	Mat-Services	2	IVA0000000096	13.07	10/31/2018	10/31/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		13.12	10/4/2018	10/4/2018		8830-0811154		PROTECTOR, WILDLIFE, 4.88IN DIA X 9.00IN HIGH
36400-0001-0004-0000	8830-18002961	Vou-Poles/Tow/Equip	4		16.35	12/19/2017	1/18/2018	8810-JOHNSON		JOHNSON ROBERT J	
36900-0001-0002-0000	8830-18002961	Mat-Services	2		16.77	10/4/2018	10/4/2018		8830-9201251		LUG, TERM, 4/0 AWG, TND CU, 2 HOLE NEMA PAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		17.12	10/4/2018	10/4/2018		8830-3503527		GRIP, GUY, AUTO, W/SST EYE BAIL, 12.5M, EXT LONG ANCHOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		17.4	10/4/2018	10/4/2018		8830-9201272		WIRE, BARE, 2/0 AWG CU, 19 STR, 50 LB COIL
36900-0001-0002-0000	8830-18002961	Mat-Services	2		17.43	10/4/2018	10/4/2018		8830-2009781		FUSE, LINK, UNIV, 100A, K TYPE, OUTDOOR, W/BUTTONHEAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		22.38	10/4/2018	10/4/2018		8830-3506760		CLAMP, STRAIN, DEADEND, STRAIGHT, MI, NO.6-NO.2, 6A-2A CCW
36900-0001-0002-0000	8830-18002961	Mat-Services	2		28.59	10/4/2018	10/4/2018		8830-3503623		INSULATOR, GUY STRAIN, FIBERGLASS, 30M, 54IN, 3/4IN PIN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		32.64	10/4/2018	10/4/2018		8830-3503569		GRIP, GUY, PREFORMED, NO.1 AWAC, 2/5 STR, CODE BLUE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		33.15	10/4/2018	10/4/2018		8830-5985125		CLAMP, SUSPENSION, RT ANGLE CLVS 6 - 250 MCM, 0.16IN-0.75IN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		36.51	10/4/2018	10/4/2018		8830-3502838		PIN. INSULATOR. ANGLE. 1IN LEAD THREAD. GALVANIZED
36900-0001-0002-0000	8830-18002961	Mat-Services	2		36.85	10/4/2018	10/4/2018		8830-3503077		GUARD. GUY. HDPE FULL RND. 8FT LG. YELLOW
36900-0001-0002-0000	8830-18002961	Mat-Services	2		37.59	10/4/2018	10/4/2018		8830-9201253		LUG. TERM. 500 MCM. TNC CU. 2 HOLE NEMA PAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		38.79	10/4/2018	10/4/2018		8830-2021966		INSULATOR, PIN, PORCELAIN, 15KV, GRAY, 1IN. PIN THREAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		42	10/4/2018	10/4/2018		8830-9201880		GUARD, RISER, 3IN X 5FT, HIGH DENSITY POLYETHYLENE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		42.91	10/4/2018	10/4/2018		8830-9202021		MOUNT, EQPT, FIBERGLASS, 1 PH, 18IN, 4.1 LBS
00000-0000-0006-6006	8830-18002961	NH Management Burden	6	Alloc 3018-LAB - AUG18	45.04	9/14/2018	9/14/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		45.36	10/4/2018	10/4/2018		8830-5962841		CONNECTOR, ELEC, PARALLEL GRV, 477-795 KCM ALUM/COPPER
36900-0001-0002-0000	8830-18002961	Mat-Services	2		49	10/4/2018	10/4/2018		8830-3502812		CLAMP, MESSENGER SUPPORT, F/AERIAL CABLE, 3/8 - 1/2IN.
00000-0000-0006-6002	8830-18002961	Stores Burden	6	Alloc 3017-STO - DEC17	49.15	1/23/2018	1/23/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		49.83	10/4/2018	10/4/2018		8830-9201263		LUG TERMINAL 500 MCM TINNED ALUMINUM WITH SEALED END 2 HOLE PAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		50.16	10/4/2018	10/4/2018		8830-3502243		GAIN, CROSSARM, 3IN. X 4IN, GALVANIZED MALLEABLE IRON
36900-0001-0002-0000	8830-18002961	Mat-Services	2		54.42	10/4/2018	10/4/2018		8830-5642411		DEVICE, CABLE POSITIONER
36900-0001-0002-0000	8830-18002961	Mat-Services	2		55.44	10/4/2018	10/4/2018		8830-9201882		GUARD, RISER, 5IN X 5FT, HIGH DENSITY POLYETHYLENE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		57.36	10/4/2018	10/4/2018		8830-3506171		LINK. FIGURE 8. GALVS. FORGED. 4-1/2IN. 3/4LB
36900-0001-0002-0000	8830-18002961	Mat-Services	2		58.32	10/4/2018	10/4/2018		8830-5994050		PLATE. POLE EYE. DI. 15K. GALV. 10-90 DEG
36900-0001-0002-0000	8830-18002961	Mat-Services	2		59.68	10/4/2018	10/4/2018		8830-0807179		BRACE, ALLEY ARM, WOOD, 7FT CTR TO CTR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		62.96	10/4/2018	10/4/2018		8830-3503075		CLAMP, GROUND, CONDUIT, 2-1/2IN TO 3-1/2IN, HD BRZ
36900-0001-0002-0000	8830-18002961	Mat-Services	2		63.55	10/4/2018	10/4/2018		8830-0811017		WIRE, ALUM, BARE, 6201 AAAC, 1/0, 1C, AZUSA
36900-0001-0002-0000	8830-18002961	Mat-Services	2		63.63	10/4/2018	10/4/2018		8830-5993670		PIN, STEEL CROSSARM, 3/4IN DIA X 8IN LG, GALVS/LEAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		64.2	10/4/2018	10/4/2018		8830-3503217		ROD, ANCHOR, GS PISA, 1IN. X 7FT., F/USE W/PWR INSTALL
00000-0001-0001-0000	8830-18002961	Labor-Install	1	07/22/2018 to 07/28/2018	68.67	8/3/2018	8/3/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		72.8	10/4/2018	10/4/2018		8830-3503609		ANCHOR, SCREW, PWR INSTL, 14IN. DIA, SGL HELIX,
36900-0001-0002-0000	8830-18002961	Mat-Services	2		74.23	10/4/2018	10/4/2018		8830-3506763		CLAMP, STRN, DE, NO. 6 - 2/0 AL, 1 U-BLT
00000-0001-0001-0000	8830-18002961	Labor-Install	1	07/22/2018 to 07/28/2018	75.2	8/3/2018	8/3/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		76.99	10/4/2018	10/4/2018		8830-5690436		BEND, CONDUIT, GALVS, 3IN, 90 DEG, RGD, 36IN RADIUS
36900-0001-0002-0000	8830-18002961	Mat-Services	2		80.58	10/4/2018	10/4/2018		8830-3502922		PIN, INSULATOR, POLE TOP, EPOXY, 1IN AL THD, 1-1/2IN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		82.5	10/4/2018	10/4/2018		8830-3502149		BRACKET. MTG. APPAR. W13 1-1/2IN BOLT. GALVS
36900-0001-0002-0000	8830-18002961	Mat-Services	2		83.92	10/4/2018	10/4/2018		8830-9201104		TERMINATION. COLDSHRINK. 15 KV. #2 W / PIN AND BRACKET
36900-0001-0002-0000	8830-18002961	Mat-Services	2		84	10/4/2018	10/4/2018		8830-5943075		WIRE, BARE, #4 CU, SOLID, SOFT DRAWN, TINNED, 200FT REE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		86.42	10/4/2018	10/4/2018		8830-9201484		MOUNT, EQPT, FIBERGLASS, 1 PH, 18IN, 5.3 LBS
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - MAY18	98.46	6/12/2018	6/12/2018				
00000-0001-0001-0000	8830-18002961	Labor-Install	1	07/15/2018 to 07/21/2018	100.26	7/27/2018	7/27/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		104.31	10/4/2018	10/4/2018		8830-3503608		ANCHOR, SCREW, PWR INSTL,10IN DIA, SGL HELIX,
36900-0001-0002-0000	8830-18002961	Mat-Services	2		122.46	10/4/2018	10/4/2018		8830-3502434		PIN, INSULATOR, TOP GROOVE, GS, 5-3/4IN. BELOW FLANGE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		122.94	10/4/2018	10/4/2018		8830-5641118		CAP, COLD, SHRINKABLE CABLE END CAP, 1.02-1.94IN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		124.74	10/4/2018	10/4/2018		8830-3506644		CONNECTOR, TAP, CMPRSN, CU, 3/0-4/0 RUN 6 SOL-2 TAP
00000-0000-0006-6006	8830-18002961	NH Management Burden	6	Alloc 3018-LAB - MAY18	127.52	6/12/2018	6/12/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		133.8	10/4/2018	10/4/2018		8830-0810389		BRACE, XARM, FLAT, WOOD, 26IN. CTR TO CTR EA PAIR
00000-0000-0006-6001	8830-18002961	Labor Burden	6	Alloc 3018-BRD - JUL18	142.08	8/10/2018	8/10/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		142.92	10/4/2018	10/4/2018		8830-3503621		INSULATOR. GUY STRAIN. FIBERGLASS. 15M. 54IN
00000-0003-0001-0000	8830-18002961	Labor-Removal	1	ACCRUAL - PAYROLL	143.87	7/31/2018	7/31/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		151.06	10/4/2018	10/4/2018		8830-3503013		ROD. GROUND. SOLID. CU BONDED STL. 5/8IN X 8FT
36900-0001-0002-0000	8830-18002961	Mat-Services	2		153.44	10/4/2018	10/4/2018		8830-5100682		ARRESTER, SURGE, RISER CLASS, POLYMER, MOV TYPE, 12KV
36900-0001-0002-0000	8830-18002961	Mat-Services	2		159	10/4/2018	10/4/2018		8830-3506453		CONNECTOR, COMPRESSION, TERM 4/0 CU CA 2 HOLE FLAT PAD
36900-0001-0002-0000	8830-18002961	Mat-Services	2		169.88	10/4/2018	10/4/2018		8830-4001042		WIRE, COVERED, NO.2 AWG, 7 STR, CU, SOFT DRAWN, 50LB COIL
36900-0001-0002-0000	8830-18002961	Mat-Services	2		186.54	10/4/2018	10/4/2018		8830-5690456		BEND, CONDUIT, GALVS, 5IN, 90 DEG, RGD, 36IN RADIUS
36900-0001-0002-0000	8830-18002961	Mat-Services	2		196.2	10/4/2018	10/4/2018		8830-5962875		CONNECTOR, PARALLEL GROOVE, 477-795 KCM AL, 4/0 AWG - 400 KC
36900-0001-0002-0000	8830-18002961	Mat-Services	2		220.46	10/4/2018	10/4/2018		8830-3506863		CONNECTOR, ELECTRICAL, PRL GRV, 6 SOL-1/0 RUN 8 SOL-1/0
36900-0001-0002-0000	8830-18002961	Mat-Services	2		251.37	10/4/2018	10/4/2018		8830-3503516		GRIP, GUY, AUTOMATIC, W/SS EYE BAIL, 12.5M, 7 - NO. 9 ANCHOR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		258.89	10/4/2018	10/4/2018		8830-0811158		SPLICE, KIT, COLD SHRINK, 15KV MAX, RANGE 2 - 4/0 AWG
36900-0001-0002-0000	8830-18002961	Mat-Services	2		267.93	10/4/2018	10/4/2018		8830-9201203		CONNECTOR, COMPR, TND ALUM, FOR 1000 MCM W/CTR OIL/WATER STOP ANSI C119.4 CLASS A CLASS 2 MIN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		269.62	10/4/2018	10/4/2018		8830-0811118		WIRE, GUY, ALUMOWELD, 12.5M, 7 STR, 0.343IN. OD, 7 STRAND 12
36900-0001-0002-0000	8830-18002961	Mat-Services	2		280.2	10/4/2018	10/4/2018		8830-3502879		BRACE, XARM, RVRS, TRANS. WOOD, 60IN SPREAD EA PAIR
36900-0001-0002-0000	8830-18002961	Mat-Services	2		315.72	10/4/2018	10/4/2018		8830-5962880		CONNECTOR. ELEC. PARALLEL GRV. 477-795 KCM ALUM
36900-0001-0002-0000	8830-18002961	Mat-Services	2		319.28	10/4/2018	10/4/2018		8830-9202303		PROTECTOR. DUC LINE. 8FT LG. HIGH DENSITY BLACK POLY
36900-0001-0002-0000	8830-18002961	Mat-Services	2		328.8	10/4/2018	10/4/2018		8830-4020111		CABLE, POWER, CU, 2.4KV, NON-SHLD, 1C, 4/0 AWG PRIMARY RUBBER WITH ELEC/MECH NON SHIELD JKT 1000FT R
36900-0001-0002-0000	8830-18002961	Mat-Services	2		336.33	10/4/2018	10/4/2018		8830-2021572		INSULATOR, STRAIN, 15KV, POLYMER
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - JULY18	360.79	8/10/2018	8/10/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		369.9	10/4/2018	10/4/2018		8830-5643876		TERMINATION, COLD SHRINK, SKV - 25KV MAX
36900-0001-0002-0000	8830-18002961	Mat-Services	2		373.8	10/4/2018	10/4/2018		8830-5985783		CLAMP, STRN,DE, 3/0- 556.5 AL, 1 U-BOLT
36900-0001-0002-0000	8830-18002961	Mat-Services	2		378.48	10/4/2018	10/4/2018		8830-5965899		CONNECTOR, TERMINAL, 1/0 AWG SOLID - 500 KCM, BRONZE, 2 HOLE
36900-0001-0002-0000	8830-18002961	Mat-Services	2		389.76	10/4/2018	10/4/2018		8830-9387113		INSULATOR, POLY, VISE TOP HENDRIX HPI -15VTP
36900-0001-0002-0000	8830-18002961	Mat-Services	2		392.78	10/4/2018	10/4/2018		8830-5942105		CABLE, ELEC, 1/0 AWG, (1) 7 STRD, 6201 AL, SPACER/TREE
00000-0000-0006-6001	8830-18002961	Labor Burden	6	Alloc 3018-BRD - AUG18	397.03	9/13/2018	9/13/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		405.18	10/4/2018	10/4/2018		8830-5984596		BRACKET, FRAMING, U-SHAPE, E, 3IN WD X 35IN LG, GALVS
36900-0001-0002-0000	8830-18002961	Mat-Services	2		458.85	10/4/2018	10/4/2018		8830-4001044		WIRE, 4/0 AWG CU, 19 STRAND, SNGL COND.,60 MILS INSUL.
36900-0001-0002-0000	8830-18002961	Mat-Services	2		470.27	10/4/2018	10/4/2018		8830-3501451		POLE. WOOD. DISTR. 45FT. CLASS 1. SYP. PENTA. MS200S
42700-0000-0009-0000	8830-18002961	AFUDC Clearing	9	8830 AFUDC DEC 17	552.4	1/29/2018	1/29/2018				
00000-0000-0006-6002	8830-18002961	Stores Burden	6	Alloc 3018-STO - JULY18	561.28	8/10/2018	8/10/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		632.31	10/4/2018	10/4/2018		8830-2023700		CUTOUT, OPEN TYPE, SINGLE VENTING, INTCHG, 15KV POLYMER
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - JUNE18	673.19	7/16/2018	7/16/2018				
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4		688.75	12/21/2017	1/27/2018	8810-HUNTENRORT		HUNTER NORTH ASSOCIATES LLC	
36900-0001-0002-0000	8830-18002961	Mat-Services	2		731.6	10/4/2018	10/4/2018		8830-3502022		CROSSARM, DISTRIBUTION, 8FT X 3-1/2IN X 4-1/2IN, 6PIN
36900-0001-0002-0000	8830-18002961	Mat-Services	2		765.24	10/4/2018	10/4/2018		8830-3502602		CROSSARM, DISTRIBUTION, 10FT X 3-3/4IN X 4-3/4IN, 2PIN
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4		831.25	12/28/2017	1/27/2018	8810-HUNTENRORT		HUNTER NORTH ASSOCIATES LLC	
42700-0000-0009-0000	8830-18002961	AFUDC Clearing	9	8830 AFUDC JAN 18	892.53	2/12/2018	2/12/2018				
42700-0000-0009-0000	8830-18002961	AFUDC Clearing	9	8830 AFUDC JAN 18 - REV	924.16	2/23/2018	2/23/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		932.85	10/4/2018	10/4/2018		8830-2006043		ARRESTER, SURGE, DIST CLASS, POLYMER, MOV TYPE, 12KV
36900-0001-0002-0000	8830-18002961	Mat-Services	2		1,070.88	10/4/2018	10/4/2018		8830-4005640		WIRE, GROUNDING, SOLID CU COVERED, SOFT DRAWN, NO.4 AWG, 600V
36400-0001-0004-0000	8830-18002961	Vou-Poles/Tow/Equip	4		1,150.00	5/16/2018	5/17/2018	8810-GRAYBAR		GRAYBAR ELECTRIC COMPANY INC	
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3017-LU - DEC17	1,224.28	1/23/2018	1/23/2018				
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4	Rec'd to 8830-18002961	1,250.00	5/31/2018	5/31/2018				
36600-0001-0004-0000	8830-18002961	Vou-UG Conduit	4		1,484.38	12/14/2017	1/27/2018	8810-HUNTENRORT		HUNTER NORTH ASSOCIATES LLC	
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4	Rec'd to 8830-18002961	1,580.00	5/31/2018	5/31/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		1,638.00	10/4/2018	10/4/2018		8830-3502833		SPACER, CABLE, PE, 15KV, WITH CLAMPS
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2,052.36	10/4/2018	10/4/2018		8830-2027120		SWITCH, DISC, 15KV, SPH, 600A., 110KV BIL INSUL W SERR GALVS 4942R9-E-D4-W
00000-0000-0006-6006	8830-18002961	NH Management Burden	6	Alloc 3018-LAB - JULY18	2,144.77	8/10/2018	8/10/2018				
00000-0000-0006-6007	8830-18002961	LU Corporate Burden	6	Alloc 3018-LU - OCT18	2,611.46	11/27/2018	11/27/2018				
36900-0001-0002-0000	8830-18002961	Mat-Services	2		2,618.20	10/4/2018	10/4/2018		8830-5998117		WIRE, MESSENGER, .052 AWG, ALUMOWELD-ALUMINUM
36900-0001-0002-0000	8830-18002961	Mat-Services	2		3,039.72	10/4/2018	10/4/2018		8830-3501502		POLE, WOOD, DISTR, SOFT, CLASS 2, SYP, PENTA, MS200S
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4		3,598.72	12/17/2017	1/9/2018	8810-BALANCEPRO		BALANCE PROFESSIONAL	
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4		3,666.00	12/3/2017	1/9/2018	8810-BALANCEPRO		BALANCE PROFESSIONAL	
36900-0001-0002-0000	8830-18002961	Mat-Services	2		3,896.37	10/4/2018	10/4/2018		8830-0811161		SPLICE. KIT. COLD SHRINK. 15KV MAX. RANGE 500-1000KCMIL
00000-0000-0006-6006	8830-18002961	NH Management Burden	6	Alloc 3018-LAB - JUNE18	4,010.74	7/16/2018	7/16/2018				
36500-0001-0004-0000	8830-18002961	Vou-OH Cond & Devices	4		4,188.04

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-7

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-C36424 Mt. Support – New 16L3 Feeder. Please provide the following information for this project:

a. The area study performed by National Grid in 2013 forecasted average annual load growth of 1.8% between 2012 and 2028. To date, has that average load growth materialized as predicted? Please indicate the average annual load growth rate from 2013 through 2018 for this area.

b. What were the load limits of the distribution circuits prior to construction?

c. An itemized breakout of burdens, AFUDC, and other costs leading to the variance of -$192,136.

d. Did Liberty continue to bill labor to this project when it was delayed due to a delay in the shipment of the Viper Reclosers? If yes, please explain why. Also, please explain why the shipment of the Viper Reclosers was delayed.

e. Work Orders/spreadsheet listed in Section 8 of Project Close Out Report.

RESPONSE:

a. Liberty is currently reviewing calculations with our consultant and will supplement the response when the results are available.

b. The load limits of the Mt Support distributions circuits prior to construction are provided in the table below:

Docket No. DE 19-064 Request No. Staff TS 2-7

Substation	Feeder	Normal Limiting Element	Normal Element Specifics	SN Rating (Amps)	Emergency Limiting Element	Emergency Element Specifics	SE Rating (Amps)
MOUNT SUPPORT 16	16L1	UG Cable	1000 Al	503	Relay/Fuse	Relay- 612 A Safe Carry	612
MOUNT SUPPORT 16	16L2	UG Cable	1000 Al	531	Relay/Fuse	Relay- 612 A Safe Carry	612
MOUNT SUPPORT 16	16L4	UG Cable	1000 CU EPR	592	Relay/Fuse	Relay- 612 A Safe Carry	612

c. Please see Attachment Staff TS 2-8.b.xlsx.

d. This project was not delayed due to the delay in shipment of the Viper Reclosers. This project was completed and placed in-service as planned. The delay in shipment of the Viper Reclosers was due to an increase in lead time of delivery as a result of the manufacturer. At the time the order was placed for the Viper Reclosers, the lead time of these units was such that the Vipers would be shipped and arrive on Liberty's property with sufficient time to be installed prior to year-end. Unfortunately, during the time of placing the order and approving manufacturer drawings, lead times increased.

e. Please see Attachment Staff 2-8.b.xlsx.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-8

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: OCA 2-14.d.3 at 23; Project 8830-C36425 Mt. Support – New 16L5 Feeder. Please provide the following information for this project:

a. Why was the original cost estimate set at $50,000 and not $450,909?

b. An itemized breakout of burdens, AFUDC, and other costs leading to the variance of -$104,233.

c. Did Liberty continue to bill labor to this project when it was delayed due to a delay in the shipment of the Viper Reclosers? If yes, please explain why. Also, please explain why the shipment of the Viper Reclosers was delayed.

d. Business Case and Capital Project Expenditure Application for 2017.

e. Project Close Out Report for 2017.

f. Work Orders/spreadsheet listed in Section 8 of Project Close Out Report.

RESPONSE:

a. As demonstrated in the business case that is provided in part d., the project was budgeted for $1.4 million at its inception in 2016. The final spend was $1,273,855. The Company is providing both the 2016 and 2017 business cases and project close out forms to show the full picture of the project. At the time of ordering the reclosers, the Company assumed the lead time would not change and the reclosers would have been received and installed in 2016. By the end of 2016, the reclosers still had not been delivered and the 2017 budget was already approved.

b. Please see Attachment Staff TS 2-8.b.xlsx.

c. This project was not delayed due to the delay in shipment of the Viper Reclosers. This project was completed and placed in-service as planned. The delay in shipment of the Viper Reclosers was due to an increase in lead time of delivery as a result of the manufacturer. At the time the order was placed for the Viper Reclosers, the lead time of

these units was such that the Vipers would have been shipped and arrived on Liberty's property with sufficient time to be installed prior to year-end. Unfortunately, during the time of placing the order and approving manufacturer drawings, lead times increased.

d. Please see Attachment Staff TS 2-8.d.

e. Please see Attachment Staff TS 2-8.e.

f. Please see Attachment Staff TS 2-8.b.xlsx.

Project Close Out Report | 2016

Requesting Region or Group:	GSECo	**Date of Closeout (MM/DD/YY):**	12/31/2016
Project Number	8830-C36425		
Project Name:	Mt Support-New 16L5 Feeder		
Requesting Region:	New Hampshire	**Sponsor** (Name):	Brouillard; Chris
Project Champion:	Strabone; Anthony	**Project Manager**	Strabone; Anthony
Project Start Date:	1/1/2016	**Project Completion Date:**	12/31/2016
Requested Capital ($)	$100,000	**Expenditure Included in Approved Budget?**	YES

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Anthony Strabone	Project Manager		3/16/17
Brouillard; Chris	Director of Engineering		3/17/17
Craig Jennings	Vice President-Operations and Engineering		3/17/17

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Project Close Out Report | 2016

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes
2.4	Do you agree the project should be closed? If no, please explain:	Yes
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	3
2.6	Product and/or Service Performance	3
2.7	Scope	3
2.8	Cost (Budget)	3
2.9	Schedule	3

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes
3.3	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes
3.4	Identify the storage location for the following project documents items:		See below
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case	Local W Drive	Electronic
3.4b	Project Charter	Local W Drive	Electronic
3.4c	Project Plan	Local W Drive	Electronic
3.4d	Budget Documentation and Invoices	Local W Drive	Electronic
3.4e	Status Reports	Local W Drive	Electronic
3.4f	Risks and Issues Log	Local W Drive	Electronic
3.4g	Final deliverable	Local W Drive	Electronic

3.4h	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.	Local W Drive	Electronic

Section 4. Project Team

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)
Travis Singer	OH Line Supervisor	Employee
Dick Holmes	FCC	Contractor
Jeremy Davia	Engineering	Contractor

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). Describe the problem and include any project documentation references (e.g., Project Plan, Issues Log) that provide additional details. Identify recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
Permitting With NHDOT	Permits Required for installation of Manholes- permitting took 14 months		Schedule 16 months for NHDOT permit process in project schedule

Section 6. Post-Implementation Support Plans

Project team to identify plans for post-implementation activities after project closeout. Refer to the Benefits Realization review gate for information about the Post-Implementation Review of Business Outcomes deliverable.

Action	Planned Date	Assigned To	Frequency
Post-Implementation Review of Business Outcomes (actual review)	N/A	N/A	N/A
Post-Implementation Review of Business Outcomes (approval)	N/A	N/A	N/A

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
N/A	N/A
N/A	N/A
N/A	N/A

Section 8. Financials

Project Manager and Functional Lead to provide details for the following tables.

Financial Descriptor	Amount
Total Actual Project Costs (including all Regional, Corporate and 3rd party costs)	$443,824
Total Budgeted amount	$100,000
Variance	$-343,824

Reasons for Variance	Impact
Project moved to 2016 as Step Increase as part of rate case proceeding.	Revised projected Year End spending and managed to budget and recovery of costs with Finance.

Project Close Out Report | 2016

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)	
Work Order 1	8830-18000912
Work Order 2	
Work Order 3	
Work Order 4	
Work Order 5	

Liberty Utilities

Over Expenditure Application | 2017

Requesting Region or Group:	New Hampshire	**Date of Request (MM/DD/YY):**	5/1/2017
Project Name:	Mt Support- New 16L5 Feeder		
Requesting Region:	East	**Sponsor** (Name):	Craig Jennings
Project Start Date:	1/2/2017	**Project Completion Date:**	12/31/2017
Original Project Budget ($):	$50,000	**Requested Over Expenditure ($):**	$250,000
Project Type: (Click appropriate box)	☐Safety ☒Mandated ☐Growth ☐Regulatory Supported ☐Discretionary	**Nature of Estimate:** (Click appropriate box)	☐Fixed or Firm Price ☒Estimate – Internal ☐Estimate - External ☐Other (specify details)

Details of Request

Project description

Construct a new 13 kV Distribution Feeder (16L5) to be fed from the Mount Support Substation. The 16L5 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L5 will continue overhead, South along Route 120 in the Town of Lebanon where it will connect to existing area circuits currently fed from Lebanon Substation.

What caused (or is causing) the expected Over Expenditure?

There are two contributing factors causing over expenditure of this project and they are 2016 carryover of burdens and delay in delivery of Viper Reclosers. Viper Reclosers were ordered in August 2016 and due to delay in equipment specification approvals and manufacturer production time, lead time of these Vipers was increased to 6 months. The Vipers were received in March 2017 and were installed by internal Liberty crews. The overall project final cost is expected to be within the $1.4 million estimate.

What will this Over Expenditure achieve? Why is the Over Expenditure necessary?

The additional expenditure will allow for completion of the remaining work associated with the 16L5 Feeder Addition Project.

What are the revised project financials as a result of this Over Expenditure? (IRR, NPV, etc.)

The overall project financials are not impacted as part of this over expenditure as the cost of the material and install labor was already accounted for in the project total. However, the level of funding for 2017 is impacted as only $50,000 was allocated for this project in 2017. Due to the delay in receipt of this material an additional $250,000 for 2017 is requested.

What are the risks and consequences of not approving an Over Expenditure?

These Reclosers are needed to provide circuit protection and isolation points that help reduce the time associated with outage restoration and both SAIDI and SAIFI. Without installation of these Reclosers outage restoration times and the number of customers impacted during circuit outages will be increased which will have a negative impact on Liberty's SAIDI and SAIFI goals.

Are there other pertinent details that may affect the decision making process?

Over Expenditure Application | 2017

No.

Approvals and Signatures

	Name	Signature	Date
Requestor	Anthony Strabone CP Brouillard		5/01/17 5/26/17
Director Finance	Tisha Sanderson		6/7/17
VP Operations	Craig Jennings		6/7/17
Corporate, VP Finance			
Corporate, President			

Project Close Out Report | 2017

Requesting Region or Group:	GSECo	**Date of Closeout (MM/DD/YY):**	12/31/2017
Project Number	8830-C36425		
Project Name:	8830-C36425 Mt Support-New 16L5 Feeder		
Requesting Region:	New Hampshire	**Sponsor** (Name):	Rodrigues; Charles
Project Champion:	Strabone; Anthony	**Project Manager**	Strabone; Anthony
Project Start Date:	1/1/2017	**Project Completion Date:**	12/31/2017
Requested Capital ($)	$450,909	**Expenditure Included in Approved Budget?**	Yes

Section 1. Approval

Approval of the Project Closeout and Assessment Report indicates an understanding and formal agreement that the project is ready to be closed. By signing this document, each individual agrees all administrative, financial, and logistical aspects of the project should be concluded, executed, and documented as described herein.

Further, by signing this Report, it is accepted that CWIP (FERC Account 107) should be transferred to Utility in Plant Service (FERC Account 101)

Approver Name	Title	Signature	Date
Anthony Strabone	Project Manager		2/15/18
Charles Rodrigues	Director of Engineering		2/15/18
Craig Jennings	Vice President-Operations and Engineering		2/23/18

Project Close Out Report | 2017

Section 2. Final Deliverable/Deployment Checklist

Sponsor to respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question	Response
2.1	Do you agree that the product and/or service is ready to be deployed?	Yes
2.2	Do you agree the product and/or service has sufficiently met the stated business goals and objectives?	Yes
2.3	Do you fully understand and agree to accept all operational requirements, operational risks, maintenance costs, and other limitations and/or constraints imposed as a result of ongoing operations of the product and/or service?	Yes
2.4	Do you agree the project should be closed? If no, please explain:	Yes
	Rate your level of satisfaction with regards to the project outcomes listed below	
2.5	Project Quality	3
2.6	Product and/or Service Performance	3
2.7	Scope	3
2.8	Cost (Budget)	3
2.9	Schedule	3

Section 3. Project Documentation Checklist

Project Manager Respond to each question. For each "no" response, include an issue in Open Issues section.

Item	Question		Response
3.1	Have project documentation and other items (e.g., Business Case, Project Plan, Charter, Budget Documents, Status Reports) been prepared, collected, filed, and/or disposed?		Yes
3.3	Were audits (e.g., project closeout audit) completed and results documented for future reference?		Yes
3.4	Identify the storage location for the following project documents items:		See below
Item	**Document**	**Location (e.g., Google Docs, Webspace)**	**Format**
3.4a	Business Case	Local W Drive: W:\Engineering\Project Documents Electric	Electronic
3.4b	Project Charter	N/A	Electronic
3.4c	Project Plan	N/A	Electronic
3.4d	Budget Documentation and Invoices	N/A	Electronic
3.4e	Status Reports	N/A	Electronic

3.4f	Risks and Issues Log	N/A	Electronic
3.4g	Final deliverable	N/A	Electronic
3.4h	If applicable, verify that final project deliverable for the project is attached or storage location is identified in 3.4.	N/A	Electronic

Section 4. Project Team

Project Manager to list resources specified in the Project Plan and used by the project.

Name	Role	Type (e.g., Contractor, Employee)
Anthony Strabone	Lead Engineer/PM	Employee
Travis Singer	OH Line Supervisor	Employee
Mario Barone	Substation Supervisor	Employee
Control Pont Technologies	Engineering	Contractor
UPG	Test & Commissioning	Contractor
Hi-Volt	Line Construction	Contractor

Section 5. Project Lessons Learned

Project Team to identify lessons learned specifically for the project. State the lessons learned in terms of a problem (issue). Describe the problem and include any project documentation references (e.g., Project Plan, Issues Log) that provide additional details. Identify recommended improvements to correct a similar problem in the future.

Problem Statement	Problem Description	References	Recommendation
N/A	N/A	N/A	N/A

Section 6. Post-Implementation Support Plans

Project team to identify plans for post-implementation activities after project closeout. Refer to the Benefits Realization review gate for information about the Post-Implementation Review of Business Outcomes deliverable.

Project Close Out Report | 2017

Action	Planned Date	Assigned To	Frequency
Post-Implementation Review of Business Outcomes (actual review)	N/A	N/A	N/A
Post-Implementation Review of Business Outcomes (approval)	N/A	N/A	N/A

Section 7. Open Issues

Project Manager and Functional Lead to describe any open issues and plans for resolution within the context of project closeout. Include an open issue for any "no" responses in the Final Product and/or Service Acceptance Checklist and the Project Artifacts Checklist sections.

Issue	Planned Resolution
N/A	N/A

Section 8. Financials

Project Manager and Functional Lead to provide details for the following tables.

Financial Descriptor	Amount
Total Actual Project Costs (including all Regional, Corporate and 3rd party costs)	$555,143
Total Budgeted amount	$450,909
Variance	$(104,234)

Reasons for Variance	Impact
Delay in receipt of Viper Reclosers- work order remained open and active for majority of 2017 incurring burdens & AFUDC	Project is over-budget

Project Close Out Report | 2017

Project Manager to list of all work orders associated with project that should be closed once Close Out Report is accepted.

Registry of All Job Codes (Regional, Corporate, LABs)	
Work Order 1	8830-18000912
Work Order 2	8830-MT SUPP 16L5
Work Order 3	8830-ACCMTSUP16L5
Work Order 4	1060-18000912
Work Order 5	

Liberty Utilities℠
WATER GAS ELECTRIC

BUSINESS CASE

PROJECT TITLE : **GSE-MT SUPPORT -NEW 16L5 FEEDER SPECIFIC**

PROJECT SPONSOR: **CHRIS BROUILLARD**

PROJECT LEAD: **ANTHONY STRABONE**

DATE: **09/15/2016**

PROJECT ID: **8830-C36425**

BUSINESS PLAN NUMBER:

RECOMMENDATION:

Construct a new 13 kV Distribution Feeder (16L5) to be fed from the Mount Support Substation. The 16L5 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L5 will continue overhead, South along Route 120 in the Town of Lebanon where it will connect to existing area circuits currently fed from Lebanon Substation.

BACKGROUND

Identified in the Lebanon, NH Supply and Distribution Study published by National Grid on behalf of Liberty Utilities in 2013, the area Distribution Circuits fed from the Lebanon Substation were exceeding their design criteria due to area loading, including exceeding normal thermal loading limits and contingency support during system abnormalities. The recommended solution to mitigate these issues is to construct the 16L5 circuit and reconfigure the area circuits.

An average annual load growth of 1.8% from 2012 through 2028, excluding spot load additions, is predicted for the Lebanon Area. Spot Load additions include larger commercial customers looking to expand their facilities such as Dartmouth College; Dartmouth Hitchcock Medical Center and Hypertherm.

To mitigate the risk beyond the equipment long term thermal ratings, the plan recommends that Liberty expand the 13 kV Bus at Mount Support Substation, including two new low profile distribution feeders. The scope of work will also include installation of additional equipment to construct the 13 kV Bus to a breaker and a half configuration.

Construction of the 16L5 is an essential component of the overall recommended Lebanon Area solution: Expansion of Mount Support #16 Substation.

ALTERNATIVES/OPTIONS

The 16L5 circuit position was central to the overall recommended solution of expanding the Mt. Support substation in Lebanon, NH with a second transmission supply line, second 115/13kV transformer, and two new 13kV feeder positions.

Other alternatives considered for the Lebanon Area can be found in the Lebanon, NH Supply and Distribution Study which is located in the appendix of this document.

Business Case

Financial Assessment

The total estimated cost for this project is $1,400,000. The in-service target date for this project is December, 2016. 2015 is a test year for Granite State Electric and recognition of this project by the NH PUC as a Step Increase Project in the upcoming Granite State Electric Company rate case is expected. This will allow for more timely recovery of the investment.

Risk Assessment and Qualitative Evaluation

None

Implementation/Action Plan

Construction of the new 16L5 13 kV Distribution Feeder will take place on a schedule paralleling the construction of the substation expansion.

Reviewed by:

Project Leader:

Director/VP: C.P. Brunilo

Finance: Justin Sanderson 11/21/17

Liberty Utilities℠
WATER GAS ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: **Capital / Granite State Electric Co.**	HOME OFFICE REF #: **8830-C36425**
PROJECT TITLE: **GSE-Dist-Mt.Support-New 16L5 Feeder**	EXPECTED PROJECT TOTAL: **$1,400,000**
PROJECT TYPE (circle one): System Maint / **System Project** / Growth_/	
PROJECT START DATE: **5/1/2016**	PROJECT END DATE: **12/31/2017**
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct a new 13 kV Distribution Feeder (16L5) to be fed from the Mount Support Substation. The 16L5 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L5 will continue overhead, South along Route 120 in the Town of Lebanon where it will connect to existing area circuits currently fed from Lebanon Substation.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Licensing and Underground/Environmental Permitting will be obtained as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES. **Cost estimates will be calculated on an individual job basis. This project was approved for 2015 funding on an investment grade basis as part of the 2015-2019 approved capital budget. . 2015 is a Test year for Granite State Electric and recognition of this project by the NH PUC as a Step Increase Project in the upcoming Granite State Electric Company rate case is expected.**

Business Case

WILL THERE BE ASSETS GREATER THAN $5,000 THAT IS CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT? **Yes**

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): **Not Known**
2. What is the replacement cost of the plant being removed (if original cost not known)? **Not Known**
3. Original Work Order of Plant to be removed (if known): **Not known**
4. Is the Plant being removed reusable? **No**
5. What is the year of original installation of the plant being removed? **Varied**

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2017 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months) (Partial recognition as STEP Increase Project)	X

FINANCIAL SUMMARY		
NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)		
Will this, and other approved projects, cause a rate shock	**No**	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	**Yes**	
Has Environmental Compliance review been done?	**Yes**	
Has Tech Services review been done?	**Yes**	

Was this Capital Expenditure included in the Annual Budget?	**Yes**

ANALYSIS OF PROJECT VALUE

Design/Engineering	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	**$1,400,000**

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year (2017)	Future Years
(A) Capital budget	**$1,400,000**	**$50,000**	
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date		
Requesting Party	Chris Brouillard		1/13/17		
Region Director ($250K)	Tisha Sanderson	Tisha Sanderson	1/12/17		
Region Vice President ($500K)					
Region President ($1M)					
Corp Senior VP ($1.5M)					
Corp President ($3M)					

Liberty Utilities℠
WATER | GAS | ELECTRIC

BUSINESS CASE

PROJECT TITLE : **GSE-MT SUPPORT -NEW 16L5 FEEDER SPECIFIC**

PROJECT SPONSOR: **CHRIS BROUILLARD**

PROJECT LEAD: **ANTHONY STRABONE**

DATE: **10/16/2015**

PROJECT ID: **8830-C36425**

BUSINESS PLAN NUMBER:

RECOMMENDATION:

Construct a new 13 kV Distribution Feeder (16L5) to be fed from the Mount Support Substation. The 16L5 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L5 will continue overhead, South along Route 120 in the Town of Lebanon where it will connect to existing area circuits currently fed from Lebanon Substation.

BACKGROUND

Identified in the Lebanon, NH Supply and Distribution Study published by National Grid on behalf of Liberty Utilities in 2013, the area Distribution Circuits fed from the Lebanon Substation were exceeding their design criteria due to area loading, including exceeding normal thermal loading limits and contingency support during system abnormalities. The recommended solution to mitigate these issues is to construct the 16L5 circuit and reconfigure the area circuits.

ALTERNATIVES/OPTIONS

The 16L5 circuit position was central to the overall recommended solution of expanding the Mt. Support substation in Lebanon, NH with a second transmission supply line, second 115/13kV transformer, and two new 13kV feeder positions.

FINANCIAL ASSESSMENT

The total estimated cost for this project is $1,400,000. The in-service target date for this entire project is June, 2017, with partial facilities targeted for 2016 in-service, which would qualify that portion for a STEP increase along with other Mt. Support facilities being installed.

RISK ASSESSMENT AND QUALITATIVE EVALUATION

None

IMPLEMENTATION/ACTION PLAN

Construction of the new 16L5 13 kV Distribution Feeder will take place on a schedule paralleling the construction of the substation expansion.

REVIEWED BY:

DIRECTOR/VP: C. P. Brouillard

FINANCE:

Liberty Utilities
WATER | GAS | ELECTRIC

LIBERTY UTILITIES - CAPITAL PROJECT EXPENDITURE APPLICATION

DIVISION/COMPANY: **Capital / Granite State Electric Co.**	HOME OFFICE REF #: **8830-C36425**
PROJECT TITLE: **GSE-Dist-Mt.Support-New 16L5 Feeder**	EXPECTED PROJECT TOTAL: **$1,400,000**
PROJECT TYPE (circle one): System Maint / **System Project** / Growth_ /	
PROJECT START DATE: **5/1/2016**	PROJECT END DATE: **12/31/2016**
CURRENT UTILITY EARNINGS STATUS:	JOB COST/FWO #:

Type of Capital Project:

- ☐ **Growth**
- ■ **Improvement Upgrades**
- ☐ **Infrastructure Replacement**

PROJECT DESCRIPTION & LOCATION:
Construct a new 13 kV Distribution Feeder (16L5) to be fed from the Mount Support Substation. The 16L5 will exit Mount Support Substation via a manhole and duct system and continue underground along Medical Center Drive to a riser pole located on Route 120. The 16L5 will continue overhead, South along Route 120 in the Town of Lebanon where it will connect to existing area circuits currently fed from Lebanon Substation.

IS THIS PROJECT GROWTH RELATED? IF "YES", DESCRIBE THE SPECIFIC LOCATION (MAP) AND LIST APPLICABLE DEVELOPERS WHERE GROWTH WILL OCCUR (CONSULT WITH DEVELOPMENT SERVICES REGARDING FUNDING).
No

PERMITTING REQUIREMENTS, INCLUDING POTENTIAL IMPACT ON EXISTING PERMITS, AND TIMING OF AND RISKS ASSOCIATED WITH OBTAINING APPROPRIATE PERMITS FOR PROJECT.
Licensing and Underground/Environmental Permitting will be obtained as required.

COST ESTIMATE FOR TOTAL PROJECT, NATURE OF ESTIMATE (FIRM FIXED PRICE, INTERNALLY OR EXTERNALLY GENERATED), TIMING OF SPENDING BY QUARTER, AND RISKS ASSOCIATED WITH COST ESTIMATES. **Cost estimates will be calculated on an individual job basis.**

WILL THERE BE ASSETS GREATER THAN $5,000 THAT IS CURRENTLY IN SERVICE REMOVED AS A RESULT OF THIS PROJECT? **Yes**

IF YES, PLEASE DETAIL THE SPECIFIC ASSETS THAT WILL BE REMOVED:

1. Original Cost of Plant to be removed (if known): **Not Known**
2. What is the replacement cost of the plant being removed (if original cost not known)? **Not Known**
3. Original Work Order of Plant to be removed (if known): **Not known**
4. Is the Plant being removed reusable? **No**
5. What is the year of original installation of the plant being removed? **Varied**

PROPOSED SOURCE OF FUNDS (COMPANY, DEVELOPER LXA, HUF, ETC.)
The 2016 Approved Capital Budget.

CATEGORY & STATUS OF PROJECT (tick as appropriate)	
Safety	
Mandated	
Impending Regulatory Obligation	
Rate Recovery-Immediate Return	
Rate Recovery (3 to 6 months)	
Rate Recovery (6 to 12 months)	
Rate Recovery (12 to 18 months) (Partial recognition as STEP Increase Project)	X
Was this Capital Expenditure included in the Annual Budget?	Yes

FINANCIAL SUMMARY

NEXT ANTICIPATED TEST YEAR		
Rate Recovery (over 18 months)	X	
Will this, and other approved projects, cause a rate shock	No	If yes, is customer affordability an issue?
Have Health & Safety implications been considered?	Yes	
Has Environmental Compliance review been done?	Yes	
Has Tech Services review been done?	Yes	

ANALYSIS OF PROJECT VALUE

Design/Engineering	
External contractor costs	
Internal costs	
Other costs (contingency)	
Working capital requirements	
Project Total Cost	$1,400,000

CAPITAL EXPENDITURE BUDGET UTILIZATION

	Authorized Amount	To be spent in: Current Year (2015-)	Future Years (2016+)
(A) Capital budget	$1,400,000	$150,000	$1,250,000
(B) Over (under) run vs. Budget			
(C) (A+B) Total Estimated Project Cost			
(D) Less Approved Spend to Date			
(E) Less Future Approval Requests			
(F) (C-D-E) Approval Amount Requested (current application)			

	Name	Signature	Date
Requesting Party	Chris Brouillard	C Brouillard	10/19/15
President – LU Central	DAVID SWAN	Dave Swan	10/29/15
Vice President Finance			
CFO			
CEO			

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-9

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3; Project 8830-C42921 Install Splices – 6L2 & 6L4. Please provide the following information for this project:

a. An itemized breakout of burdens, AFUDC, and other costs leading to the variance of -$91,743.

b. Why was the original cost estimate set at $75,000 (Staff 9-3.2 at 27) and not $111,552?

c. Why was the potential for costs involving contractors, corrosion inside manholes, traffic control, pumping and cleaning manholes, not taken into consideration during the preliminary engineering and budgeting for this project?

d. Why was the Over Expenditure Form (See OCA Data Request 2-14.d.2 at 97) approved and signed in February 2018 instead of during the project year in 2017?

e. Work Orders/spreadsheets including #'s 8830-18002089, 8830-18002322, and 8830-18002089.

f. Please indicate if splices are a minor plant?

    1. If so, why is the labor costs capitalized?
    2. Please provide documentation that indicates the change from expense to capital and the associated company policy that is utilized for that determination.

RESPONSE:

a. Please see Attachment Staff 2-9.a.xlsx.

b. At the time of the estimate, this is what the Company projected the cost to be.

c. As noted during the technical session, the manholes were inspected prior to construction and found no issues. Once construction started, the manholes needed pumping and cleaning and thus the Company needed to complete this work prior to starting construction. Once the cables were moved during construction, corrosion was seen and needed to be remedied. Also, discussed at the tech session was the need for police detail

when originally the town allowed for the use of flaggers during construction, but due to the location and the equipment encroaching on the road, police detail was later required by the town.

d. Over expenditure forms are completed on an annual basis and would be completed during the year and signed after the year ends.

e. Please see the response to part a.

f. When a splice extends the life of the cable, it can be capitalized. The Company relies on Attachment Staff TS 2-9.f.1 to provide guidance on this issue. The following Attachments are provided for this project:

- Attachment Staff TS 2-9.f.1: Plant Investment Procedure 613 for plant account 367.26.06 Disconnecting Device - URD/UCD – The reasoning behind this was replacement of the failing H disconnectable joints will extend the actual useful life of the 6L2/6L4 underground distribution system installed in 2010.
- Attachment Staff TS 2-9.f.2: Manhole records of the work completed.
- Attachment Staff TS 2-9.f.3: Drawing providing where the failing H joints were replaced.

NEW ENGLAND POWER SERVICE COMPANY
PLANT INVESTMENT PROCEDURE - 613
ELECTRIC PLANT UNITS

Account: UNDERGROUND CONDUCTORS AND DEVICES
DISTRIBUTION PLANT 367.01

NUMBER	TITLE	DESCRIPTION	UNIT MEASURE
367.24.01	CUTOUT	Oil Filled	Each
367.25.01	CUTOUT	Explusion Type	Each
367.26.01	OIL SWITCH		Each
367.26.03	SWITCH	Automatic Throwover Type	Each
367.26.04	SWITCH, DISCONNECT		Each
367.26.05	LOAD BREAK SWITCH OR VACUUM SWITCH		Each
367.26.06	DISCONNECTING DEVICE - URD/UCD ✓		Each
367.27.01	RELAY		Each
367.27.02	LINE FAULT INDICATOR, SUBMERSIBLE - URD		Each
367.27.03	LINE FAULT INDICATOR	(Consisting of: Control Cable, Sensors and Cabinet)	System
367.28.01	INSTRUMENT TRANSFORMER		Each
367.29.01	GROUND		Each
367.30.01	BUS SUPPORTING STRUCTURE		Each
367.31.01	ENCLOSED SWITCHING CENTER	Group 1, 0-1,000 C.F. - Include, Pad-mounted metal-clad Switchgear Assembly Units	Assembly
367.31.02	ENCLOSED SWITCHING CENTER	Group 2, 1001 - 2000 C.F.	Assembly
367.31.03	TRANSCLOSURE	For Housing Only	Each
367.32.01	FOUNDATION	Equipment	Each
367.33.01	TERMINAL JUNCTION BOX		Each
367.34.01	INSTRUMENT CABINET		Each

Date 5-23-83 Sheet 9 of 10

FORM: 131-Q

Liberty Utilities

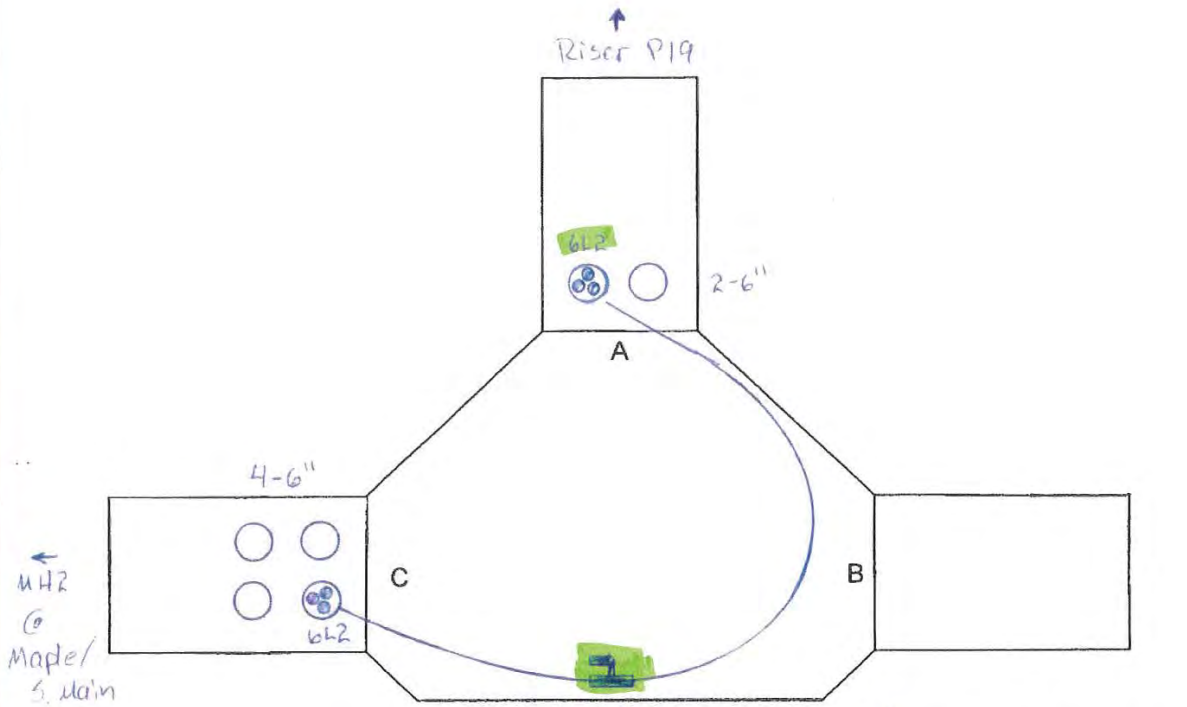
HOLE NO: M11

MANHOLE RECORD

LOCATION: South Main AT: Circle K Gas Station

PERMIT NO: N/A	PLAN NO: N/A	DATE BUILT:	BY: contractor	ORDER NO:
WALLS: N/A	FLOOR: N/A	ROOF: N/A	FRAME: N/A	
HT. CHAMBER: N/A	HT. NECK: N/A	DIA. HOLE: N/A	DRAIN: N/A	

THIS SPACE FOR EXPLODE VIEW OF HOLE



↑ Replace 3 y - Joints to 3 Straight COld Shrink Straights 5/17/17 MAP

FORM: 131-Q

Liberty Utilities

HOLE NO: MH 2

MANHOLE RECORD

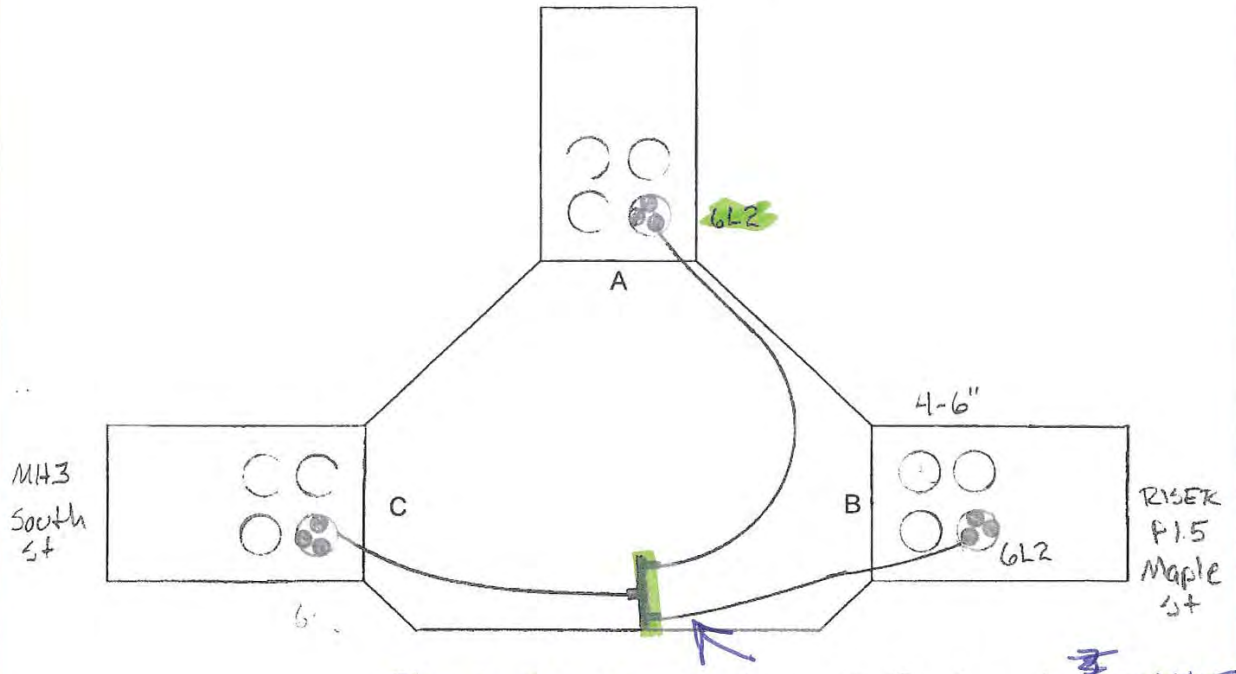
LOCATION: S Main Maple AT:

PERMIT NO: N/A	PLAN NO: N/A	DATE BUILT:	BY: Contractor	ORDER NO:
WALLS: N/A	FLOOR: N/A	ROOF: N/A		FRAME: N/A
HT. CHAMBER: N/A	HT. NECK: N/A	DIA. HOLE: N/A		DRAIN: N/A

THIS SPACE FOR EXPLODE VIEW OF HOLE

Detail

MH1 S. Main



Triple Stack T. Base

Replace T-Body to ~~Straight Joints~~

3 600 Amp WYE Joints

5/16/17 MAP

FORM: 131-Q

Liberty Utilities

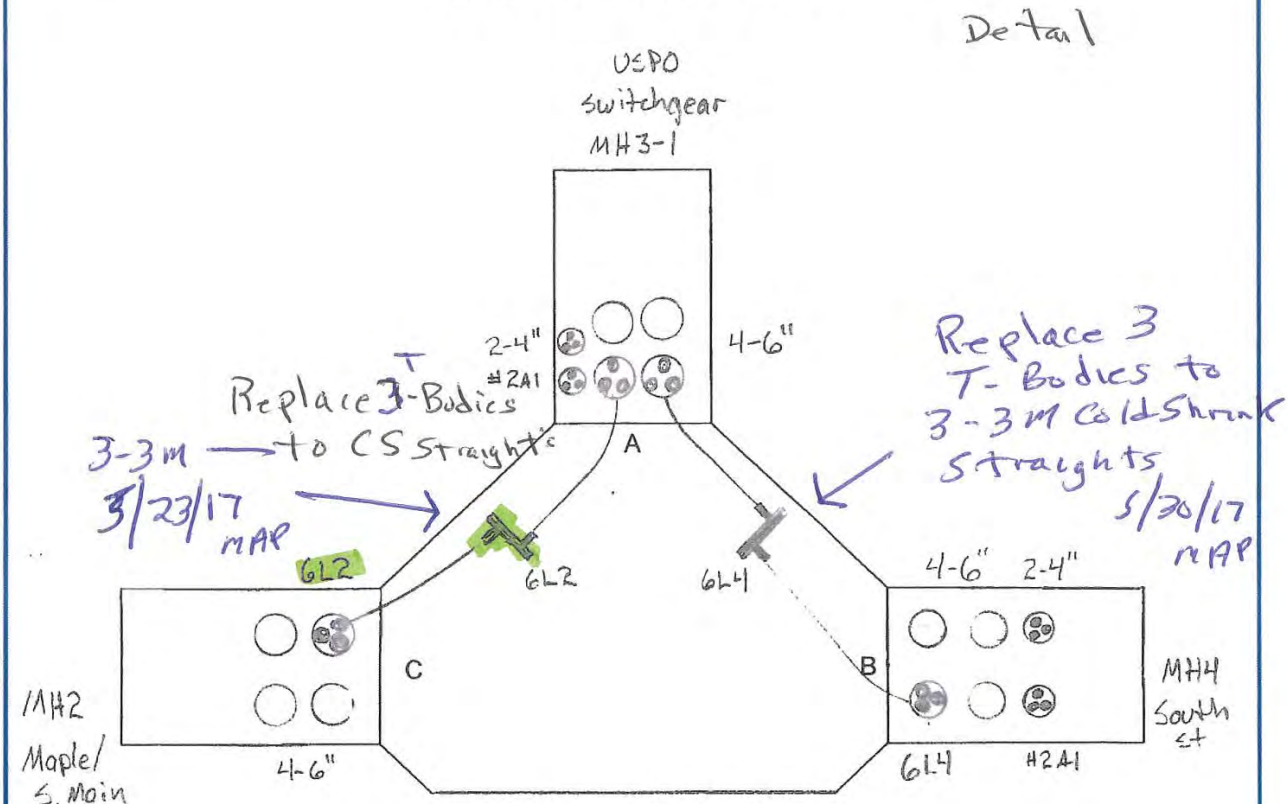
HOLE NO: MH 3

MANHOLE RECORD

LOCATION: South St AT:

PERMIT NO: N/A	PLAN NO: N/A	DATE BUILT:	BY: contractor	ORDER NO:
WALLS: N/A	FLOOR: N/A	ROOF: N/A	FRAME: N/A	
HT. CHAMBER: N/A	HT. NECK: N/A	DIA. HOLE: N/A	DRAIN: N/A	

THIS SPACE FOR EXPLODE VIEW OF HOLE



FORM: 131-Q

Liberty Utilities

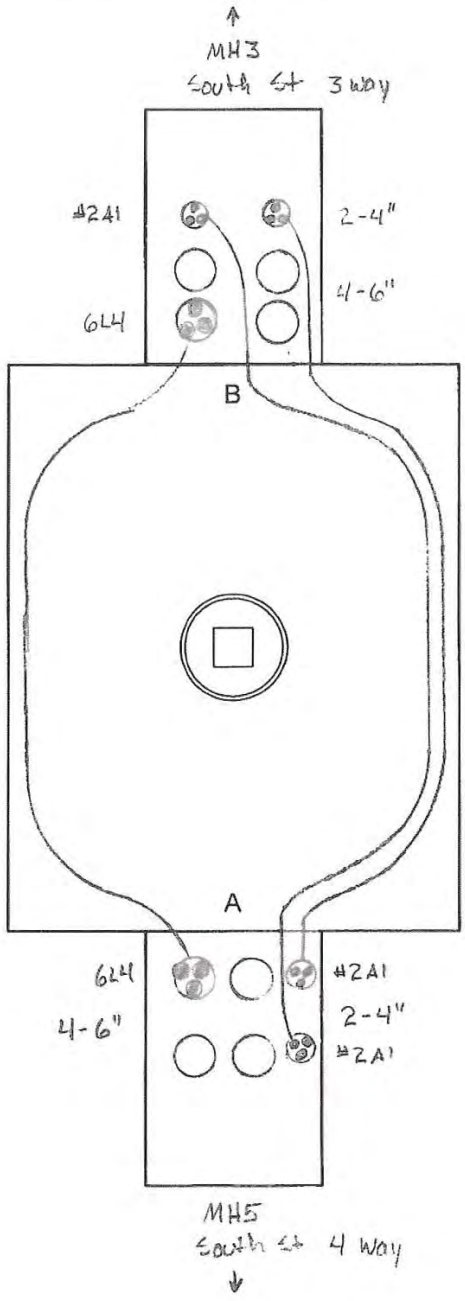
HOLE NO: MH4

MANHOLE RECORD

LOCATION: South St AT:

PERMIT NO: N/A	PLAN NO: N/A	DATE BUILT:	BY: contractor	ORDER NO:
WALLS: N/A	FLOOR: N/A	ROOF: N/A	FRAME: N/A	
HT. CHAMBER: N/A	HT. NECK: N/A	DIA. HOLE: N/A	DRAIN: N/A	

THIS SPACE FOR EXPLODE VIEW OF HOLE



No Changes Pull thru's MAP

~~Not sure of work~~

FORM: 131-Q

Liberty Utilities

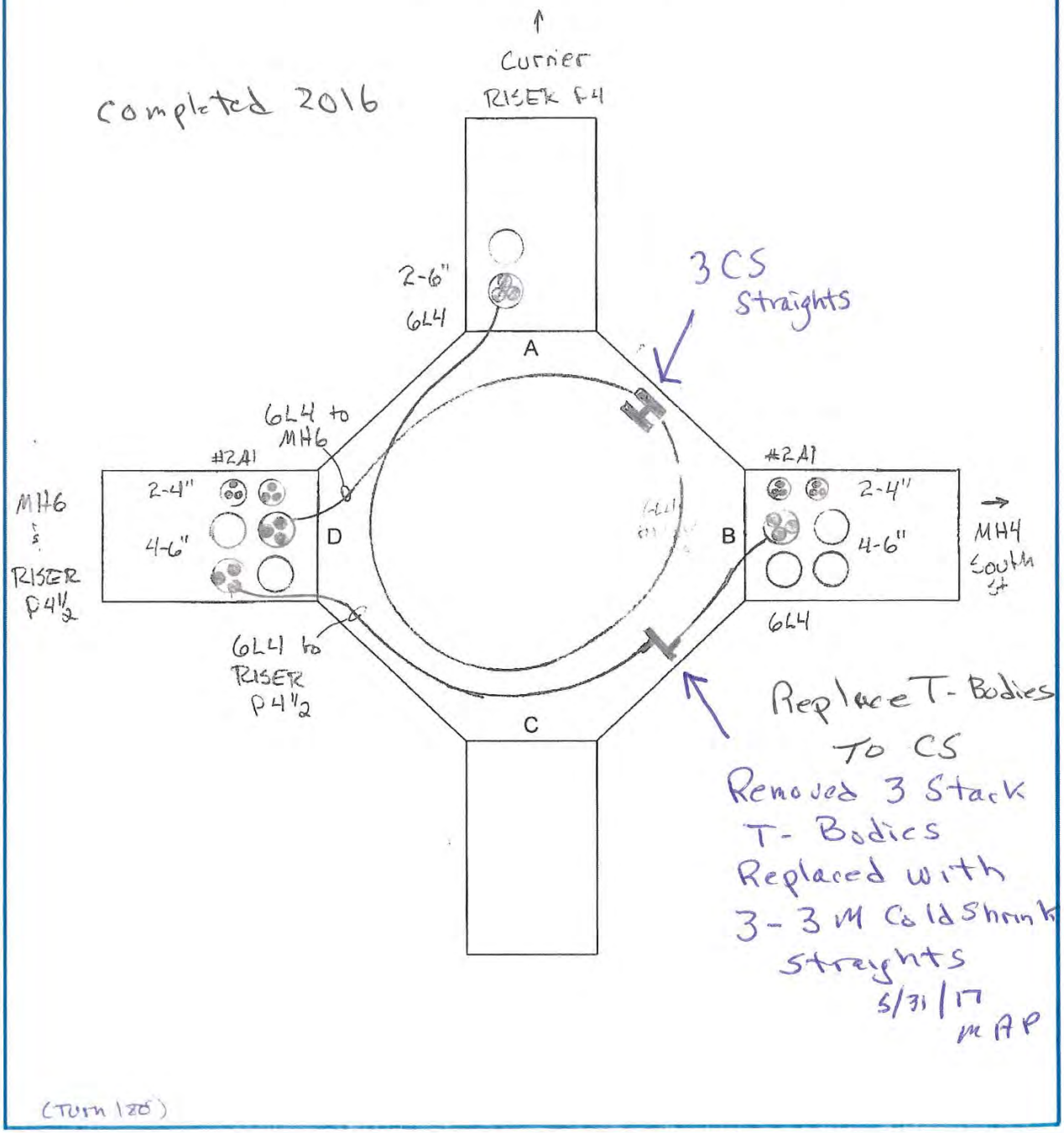
HOLE NO: MH5

MANHOLE RECORD

LOCATION: Corner : South AT:

PERMIT NO: N/A	PLAN NO: N/A	DATE BUILT:	BY: contractor	ORDER NO:
WALLS: N/A	FLOOR: N/A	ROOF: N/A	FRAME: N/A	
HT. CHAMBER: N/A	HT. NECK: N/A	DIA. HOLE: N/A	DRAIN: N/A	

THIS SPACE FOR EXPLODE VIEW OF HOLE



N

S Main xfmr 2-1 300 KVA 120/208
Existing #2 AL
P2-2 PH A
Existing HDHH #0-1 With 4 point module
44 S Main xfmr 2-2 300 KVA 120/208
1PH xfmr B Phase
HDHH3
Secondary HH3
2 of 3 H joints failed 1/8/14
3 new Y joints 1/8/14
3 way MH4
Lebanon St
HDHH2
2 way MH2
HDHH3-1
Secondary HH1
Secondary HH2
1000 KCMIL AL EPR
Switchgear MH6
755069
65K
65K
755068
6L4
755070
P7
P7 Fault Indicator Covers College cables and South Street Cable
College Supply - Customer Owned Primary
P8-1
755048
P8-1 & P9 Fault Indicators Cover College cables
P8
P9
755049
OPEN
755039
P10
755025
P11
P12
P13
6L3
P1
755009
P2
P3
P7
Sanborn
Lebanon St
Hovey Lane
1000 KCMIL CU EPR
4 way MH1
3 H joints
B H joint failed 3/18/11
A&C H joints replaced 4/28/12
3 way MH1
3 Y joints installed 4/28/12 to replace H joints
755026
P7-1
3 way MH2
3 Y joints installed 4/28/12
H joints failed 4/21/12
6L3
South Main St
Currier St
Sargent Place
4 way MH1
H joint
primary pullbox
H1A
H1B
4 Currier 150 KVA 120/208
6 E. South 300 KVA 120/208
7 Lebn 300 KVA 277/480
USPO 75 KVA 120/208
12 E. South 150 KVA 120/208
6L2
755004
65K
755006
Switchgear MH3-1
OPEN
755007
755005
6L4
65K
HDHH1
HDHH2
splice
Mod T
4 way MH5
HDHH3
Maple St
South St
H joint
3 way MH6
1000 KCMIL CU EPR
3 way MH3
Mod T
2 way MH4
H joint
P4-50
755008
P5
6L4
P6
P4
755067
P4 Fault Indicator Covers all ug cables
P4-50 Fault Indicator Covers South St cable
Howe Library 500 KVA 120/208
6L2
P1-50
755002
P1
3 way MH2
Mod T
1000 KCMIL CU EPR
South Main St
P19
755003
3 way MH1
3 new Y joints
Modular T joints failed 6/13/12
Dorrance Pl
6L2

6L2 T
MH2 3
MH3 6
MH5 3
12/15

6L4 H
MH5 SS 3
MH6 SS 2
MH1 SP 3
MH4 LS 3
11/12

22 straight

18 straight
3 Y + 3 straight

In-service Dates

6L2 South Block Project	March 2006
6L3 Hovey Lane	Summer 2007
6L4 Lebanon Street	May 2012

Liberty Utilities

6L4 Feeder Tie Points
HANOVER - NH
Mainline & Sub Loops

Scale: NONE
Date: 7 January 2014
Drawn By: M. Emerson
Approved By: M. Emerson

Actrix Drawing Number
WR 16322821

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 2

Date Request Received: 10/22/19
Request No. Staff TS 2-10

Date of Response: 11/5/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: OCA 2-14.d.2 at 115-116; Project 8830-CD0291 Sky View URD. Please provide the following information for this project:

a. An itemized breakout of the costs and also CIAC received leading to the variance of -$49,396.

b. Work Orders/spreadsheets including #'s 8830-10850702, 8830-16730232, 1060-16730232, 8830-18002752, and 1060-10850702.

RESPONSE:

Please see Attachment Staff TS 2-10.xlsx.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 1

Date Request Received: 5/23/19
Request No. Staff 1-2

Date of Response: 6/7/19
Respondent: Heather M. Tebbetts
Anthony Strabone

REQUEST:

Reference attached Excel spreadsheet AttStaff 1-002 CAPEX Budget-Actual 2016, 2017, & 2018. Please fill in all information for the project categories of Safety, Mandated, Growth, Regulatory, Discretionary, for all capital projects undertaken by Granite State Electric in 2016, 2017, and 2018. Provide an explanation in the last column only for projects where the variance of actual expenditures equaled or exceeded 2x the budgeted amounts.

RESPONSE:

Attachment Staff 1-2.xlsx contains all information for project categories, budget and actual, for 2017 and 2018. For 2016, the tab "2016 Budget and Final" in Attachment Staff 1-2.xlsx provides the actual spending for projects listed in Attachment 1 to the Settlement Agreement filed March 15, 2017, in Docket No. DE 16-383, at Bates 023, titled "Step Adjustment - 2016 Capital Investments." As discussed during the course of that docket, the 2016 budget and actual spending were updated as the year progressed. The final actual costs of the 2016 projects were included in the 2017 step adjustment and were approved in Order No. 26,005 (Apr. 12, 2017).

Priority	Project #	Project_Description	GSE CY2016 Actual Capital
		Attachment 1 Step Adjustment 2016 Capex	
Discretionary	8830-C13968	PS&I Activity - New Hampshire	$0
Discretionary	8830-C18620	Charlestown 32 Dline	$0
Discretionary	8830-C18630	Charlestown DSub	$0
Discretionary	8830-C18710	RTU Installations - LU/NG Substations	$5,683
Discretionary	8830-C18720	Refreshing Existing Buildings GSE(Capital	($18,065)
Discretionary	8830-C18740	Customer Walk In Centers (Salem & Lebanon)	$5,197
Discretionary	8830-C18780	Upfit Londonderry - GSE Allocation	$490
Discretionary	8830-C21093	IE-NN Dist Transformer upgrades	$2,160
Discretionary	8830-C22214	NN ERR/Pockets of Poor Perf	$107,612
Discretionary	8830-C26061	NH ARP Relay & related	$0
Discretionary	8830-C31402	IE-NN URD Cable Replacement	$7,079
Discretionary	8830-C33766	NEN-NH Electric Fence FY10	$44,730
Discretionary	8830-C36427	Feeder Getaway Cable Replacement	$195,036
Discretionary	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	$447,126
Discretionary	8830-C36431	Pelham-New 14L4 Fdr	$143,195
Discretionary	8830-C42851	Enhanced Bare Conductor Replacement	$972,680
Discretionary	8830-C42852	Pelham-New 14L5 Fdr	$0
Discretionary	8830-C42901	Underperforming Feeder Program	$209,597
Discretionary	8830-C42910	Cogsdale Modification - Cyrstal Report Bill Template Elec	$19,729
Discretionary	8830-C42911	Install CSC Cubicles and Furniture - GSE - Londonderry	($342)
Discretionary	8830-C42913	Golden Rock Damage Failure	$52,366
Discretionary	8830-C42915	Install CNG Dispenser in Salem Lowell Rd. Facility	$650
Discretionary	8830-C42917	Install AC Unit - 15 Buttrick Road	$75,902
Discretionary	8830-C42919	Install Server Room AC Units Londonderry	$32,073
Discretionary	8830-C42926	Slayton Hill Rd, Lebanon Pole Relocation	$50,548
Discretionary	8830-C42933	Vilas Bridge 12L1	$2,047
Discretionary	8830-CD0376	ENFIELD SUPPLY	($4,560)
Discretionary	8830-CD0785	Whelen Engineering Charlestown, NH	$145
Discretionary	8830-CNN006	GSE-Dist-Genl Equip Blanket	$20,732
Discretionary	8830-CNN025	IT Systems & Equipment Blanket	$914,660
Discretionary	8830-CNN026	Misc Capital Imprvmnts GSE Facilities Blanket	$22,369
Discretionary	8830-CNN027	Transportation Fleet & Equip. Blanket	$232,760
Discretionary	8830-CRSRVARS_017	Reserve for Sub Asset Repl Specifics	$0
Discretionary	8830-CRSRVDF_014	Reserve for Damage/Failure Unidentified Specifics &	$0
Discretionary	8830-CRSRVLRL_016	Reserve for Load Relief Unidentified Specifics	$0
Discretionary	8830-CRSRVPR_013	Reserve for Public Requirements Unidentified Specifics	$0
Discretionary	8830-CRSRVRL_015	Reserve for Reliability Unidentified Specifics	$0
Discretionary	8830-IT	IT System Oakville	$87,585
Discretionary	8830-MISC EQUIPMT	Misc Discretionary Purch Equipment	($454)
Discretionary	8830-OTH-002	Salem WIC Security Upgrade	$82,197
Discretionary	8830-OTH-003	Lebanon WIC Security Upgrade	$71,815
Discretionary	8830-OTH-004	Londonderry WIC Security Upgrade	$24,473
Discretionary	8830-OTH-005	SHELVING IN SALEM WAREHOUSE	$11,277
Discretionary	8830-OTH-006	SALEM MAIN GATE	$4,529
Discretionary	8830-OTH-007	Salem Server Room AC Replacement	$9,676
Discretionary	8830-OTH-008	Salem Security Cameras	$0
Discretionary	8830-OTH-009	ETRACK Electronic Vendor Invoicing	$4,500
Discretionary	8830-OTH-110	Londonderry Office Renovation	$32,560
Discretionary	8830-OTH-111	Install Customer Drop Boxes	$0
Discretionary	8830-OTH-112	Salem NH Pole Pile	$68,422
Discretionary	8830-OTH-113	Replacement Windows for Lebanon Warehouse	$48,760
Discretionary	8830-OTH-114	Salem Electric Fleet	$502,191
Discretionary	8830-OTH-120	EH&S Facility Vehicle	$14,171
Growth	8830-CD0291	Sky View URD - Salem, NH	($1,676)
Growth	8830-CNN010	GSE-Dist-New Bus-Resid Blanket	$855,368
Growth	8830-CNN011	GSE-Dist-New Bus-Comm Blanket	$1,513,315
Growth	8830-CRSRVNBC_010	Reserve for New Business Residential	$0
Growth	8830-CRSRVNBC_011	Reserve for New Business Commercial Unident specific & SC	$0
Mandated	8830-C14646	IE-NN UG Structures and Equipment	$0
Mandated	8830-C18750	Security Conversion GSE	$22,611
Mandated	8830-C21595	01663 GS Storm Program Proj	$179,791
Mandated	8830-C26263	NN D-Line Work Found by Insp.	$40,161
Mandated	8830-C36433	Distribution Feeder Power Factor Correction	$80,556
Mandated	8830-C36435	Lebanon Area Low Voltage Mitigation	$57,381
Mandated	8830-C42850	Relocate Distribution Dulak St Lebanon	($848)
Mandated	8830-CN4104	01659 Granite St Meter Purchases	$158,990
Mandated	8830-CN4120	01660 Granite St Transformer Purchases	$224,994
Mandated	8830-CNN002	01737 GSE-Dist-Subs Blanket	$8,295
Mandated	8830-CNN004	GSE-Dist-Meter Blanket	($188)
Mandated	8830-CNN007	GSE-Dist-Water Heater Blanket	($57,638)
Mandated	8830-CNN009	GSE-Dist-Land/Land Rights Blanket	$0
Mandated	8830-CNN012	GSE-Dist-St Light Blanket	$181,024
Mandated	8830-CNN013	GSE-Dist-Public Require Blanket	$521,946
Mandated	8830-CNN014	Dist-Damage&Failure Blanket	$1,940,363
Mandated	8830-CNN015	GSE-Dist-Reliability Blanket	$1,124,162
Mandated	8830-CNN016	GSE-Dist-Load Relief Blanket	$70,264
Mandated	8830-CNN017	GSE-Dist-Asset Replace Blanket	$948,224
Mandated	8830-CNN020	Dist-Transf/Capac Install Blanket	$0
Mandated	8830-CNN021	GSE-Dist-Telecomm Blanket	($947)
Mandated	8830-CNN022	GSE-Dist-3rd Party Attach Blanket	$52,606
Mandated	8830-CNN023	GSE Distributed Generation Blanket	$30,159
Regulatory Programs	8830-C18603	Bare Conductor Replacement Program	$621,964
Regulatory Programs	8830-C20473	IE - NN Recloser Installations	$177,857
Regulatory Programs	8830-C32279	01757 NN ARP Breakers & Reclosers	$709
Regulatory Programs	8830-C36423	Mt Support Sub- New LP Fdr Pos	$3,059,868
Regulatory Programs	8830-C36424	Mt Support-New 16L3 Feeder	$1,647,572
Regulatory Programs	8830-C36425	Mt Support-New 16L5 Feeder	$443,824
Regulatory Programs	8830-C42921	INSTALL SPLICES - 6L2 & 6L4 DISTRIBUTION CIRCUITS	$82,207
Regulatory Programs	8830-CD0272	11255 Michael Ave Getaway	$1,184
			$18,487,402

Priority	Project #	Project_Description	GSE CY2017 Budgeted Capital	GSE CY2017 Actual Capital	GSE CY2017 Variance (Over)/Under	Explanation
1 - Safety						
1 - Safety						
Safety Total			**$0.00**	**$0.00**	**$0.00**	
2 - Mandated	8830-1701	8830-C21595 01663 GS Storm Program Proj	$50,000.00	$141,507.08	($91,507.08)	Blanket project # for restoration efforts involving capital - varies according to storms
2 - Mandated	8830-1702	8830-C26263 NN D-Line Work Found by Insp.	$25,000.00	$7,613.31	$17,386.69	
2 - Mandated	8830-1703	8830-CN4104 01659 Granite St Meter Purchases	$195,000.00	$81,497.07	$113,502.93	
2 - Mandated	8830-1704	8830-CN4120 01660 Granite St Transformer Purchases	$390,000.00	$410,575.58	($20,575.58)	
2 - Mandated	8830-1705	8830-CNN002 01737 GSE-Dist-Subs Blanket	$10,000.00	($92,608.12)	$102,608.12	
2 - Mandated	8830-1706	8830-CNN004 GSE-Dist-Meter Blanket	$15,000.00	$0.00	$15,000.00	
2 - Mandated	8830-1707	8830-CNN006 GSE-Dist-Genl Equip Blanket	$40,000.00	$30,191.98	$9,808.02	
2 - Mandated	8830-1708	8830-CNN007 GSE-Dist-Water Heater Blanket	$75,000.00	$22,942.76	$52,057.24	
2 - Mandated	8830-1709	8830-CNN009 GSE-Dist-Land/Land Rights Blanket	$2,575.00	$0.00	$2,575.00	
2 - Mandated	8830-1710	8830-CNN012 GSE-Dist-St Light Blanket	$250,000.00	$150,052.11	$99,947.89	
2 - Mandated	8830-1711	8830-CNN013 GSE-Dist-Public Require Blanket	$387,000.00	$414,431.77	($27,431.77)	
2 - Mandated	8830-1712	8830-CNN014 Dist-Damage&Failure Blanket	$800,000.00	$1,111,528.66	($311,528.66)	
2 - Mandated	8830-1713	8830-CNN017 GSE-Dist-Asset Replace Blanket	$400,000.00	$530,609.02	($130,609.02)	
2 - Mandated	8830-1714	8830-CNN022 GSE-Dist-3rd Party Attach Blanket	$125,000.00	$115,647.32	$9,352.68	
2 - Mandated	8830-1720	8830-C18750 Security Conversion GSE	$25,000.00	$0.00	$25,000.00	
2 - Mandated	8830-1721	8830-CNN015 GSE-Dist-Reliability Blanket	$500,000.00	$314,041.55	$185,958.45	
2 - Mandated	8830-1722	8830-CNN016 GSE-Dist-Load Relief Blanket	$25,000.00	$15,640.76	$9,359.24	
2 - Mandated	8830-1723	8830-CNN023 GSE Distributed Generation Blanket	$75,000.00	$151.61	$74,848.39	
2 - Mandated	8830-1724	8830-CNN026 Misc Capital Imprvmnts GSE Facilities Blanket	$50,000.00	$70,993.62	($20,993.62)	
2 - Mandated	8830-C36433	8830-C36433 Distribution Feeder Power Factor Correction	$25,000.00	$82,929.42	($57,929.42)	Additional labor and overheads as compared to budget
2 - Mandated	8830-CD0291	Sky View URD - Salem, NH	$21,286.00	$70,682.81	($49,396.81)	Customer Driven
Mandated Total			**$3,485,861.00**	**$3,478,428.31**	**$7,432.69**	
3-Growth	8830-1737	8830-CNN010 GSE-Dist-New Bus-Resid Blanket	$1,000,000.00	$550,399.41	$449,600.59	
3-Growth	8830-1738	8830-CNN011 GSE-Dist-New Bus-Comm Blanket	$1,200,000.00	$1,374,477.27	($174,477.27)	
3-Growth	8830-C42912	8830-C42912 Install 9L2-9L3 Feeder Tie	$25,000.00	$0.00	$25,000.00	
3-Growth	8830-C42930	8830-C42930 Install Service to Tuscan Village Salem	$200,000.00	$6,922.85	$193,077.15	
Growth Total			**$2,425,000.00**	**$1,931,799.53**	**$493,200.47**	
4 - Regulatory Obligations	8830-C18603	8830-C18603 Bare Conductor Replacement Program	$1,300,000.00	$1,784,038.04	($484,038.04)	
4 - Regulatory Obligations	8830-C18620	Charlestown 32 Dline	$316,992.00	$500,281.24	($183,289.24)	
4 - Regulatory Obligations	8830-C18630	Charlestown Dsub	$525,000.00	$287,279.57	$237,720.43	
4 - Regulatory Obligations	8830-C20473	8830-C20473 IE - NN Recloser Installations	$200,000.00	$0.00	$200,000.00	
4 - Regulatory Obligations	8830-C36423	8830-C36423 Mt Support Sub- New LP Fdr Pos	$300,000.00	$253,472.36	$46,527.64	
4 - Regulatory Obligations	8830-C36424	8830-C36424 Mt Support-New 16L3 Feeder	$275,000.00	$467,936.60	($192,936.60)	
4 - Regulatory Obligations	8830-C36425	8830-C36425 Mt Support-New 16L5 Feeder	$450,909.00	$555,142.96	($104,233.96)	
4 - Regulatory Obligations	8830-C36430	8830-C36430 Pelham Sub-Add 2nd Xfmr and Fdr Pos	$3,520,000.00	$3,925,242.48	($405,242.48)	
4 - Regulatory Obligations	8830-C36431	8830-C36431 Pelham-New 14L4 Fdr	$1,000,000.00	$1,203,589.00	($203,589.00)	
Regulatory Obligations Total			**$7,887,901.00**	**$8,976,982.25**	**($1,089,081.25)**	
5-Discretionary	8830-1715	8830-C13968 PS&I Activity - New Hampshire	$105,000.00	$0.00	$105,000.00	
5-Discretionary	8830-1716	8830-C26047 NH ARP Batts/Chargers Repl Prog	$25,000.00	$0.00	$25,000.00	
5-Discretionary	8830-1717	8830-C26061 NH ARP Relay & related	$10,000.00	$0.00	$10,000.00	
5-Discretionary	8830-1718	8830-CRSRVARS_017 Reserve for Sub Asset Repl Specifics	$24,996.00	$0.00	$24,996.00	
5-Discretionary	8830-1719	8830-C21093 IE-NN Dist Transformer upgrades	$9,996.00	($3,083.44)	$13,079.44	
5-Discretionary	8830-1725	8830-CNN025 IT Systems & Equipment Blanket	$50,000.00	$41,975.71	$8,024.29	
5-Discretionary	8830-1726	8830-CNN027 Transportation Fleet & Equip. Blanket	$250,000.00	$283,405.96	($33,405.96)	
5-Discretionary	8830-1727	8830-IT IT Systems Allocations - Corporate	$250,000.00	$69,148.59	$180,851.41	
5-Discretionary	8830-1728	8830-FACSAL Misc Capital Imprvmnts GSE Facilities Salem	$39,996.00	($3,584.97)	$43,580.97	
5-Discretionary	8830-1729	8830-FACLEB Misc Capital Imprvmnts GSE Facilities Lebanon	$84,996.00	$9,960.00	$75,036.00	
5-Discretionary	8830-1730	8830-FACLON Misc Capital Imprvmnts GSE Facilities Londonderry	$25,000.00	$1,401.19	$23,598.81	
5-Discretionary	8830-1731	8830-FACCHA Misc Capital Imprvmnts GSE Facilities Charlestown	$15,000.00	$0.00	$15,000.00	
5-Discretionary	8830-1732	ERP Foundation Year	$0.00	$0.00	$0.00	
5-Discretionary	8830-1733	EAM Foundation Year	$0.00	$0.00	$0.00	
5-Discretionary	8830-1734	GIS & OMS Electric Upgrade	$0.00	$0.00	$0.00	
5-Discretionary	8830-1735	GIS - One Graphic Card	$0.00	$0.00	$0.00	
5-Discretionary	8830-1736	NHE Mobiletech Roll Out (Lineworks)	$50,000.00	$0.00	$50,000.00	
5-Discretionary	8830-1739	Supplemental AC for Londonderry (Dispatch/Training Rms)	$12,030.00	$20,900.73	($8,870.73)	
5-Discretionary	8830-1740	Londonderry Snow Canopy	$17,631.00	$0.00	$17,631.00	
5-Discretionary	8830-1741	Mt. Support Cap Bank PLC Replacement	$35,000.00	$49,823.60	($14,823.60)	
5-Discretionary	8830-1742	Replace Lyme Rd P3 Recloser	$65,000.00	$2,486.65	$62,513.35	
5-Discretionary	8830-1743	New Hampshire PC Refresh	$116,586.00	$116,368.03	$217.97	
5-Discretionary	8830-1744	Golden Rock Substation PE	$100,000.00	$27,168.93	$72,831.07	
5-Discretionary	8830-1745	Track Star AVLS Vehicle Tracking System	$19,745.00	$12,450.00	$7,295.00	
5-Discretionary	8830-1746	First Responder Mobile Application	$50,000.00	$113,750.00	($63,750.00)	Business Case requested $150,000 for total project, budget did not reflect total request
5-Discretionary	8830-1867	Rockingham Substation Transmission Supply PE	$50,000.00	$175,504.00	($125,504.00)	preliminary engineering
5-Discretionary	8830-C22214	8830-C22214 NN ERR/Pockets of Poor Perf	$213,618.00	$234,235.73	($20,617.73)	
5-Discretionary	8830-C31402	8830-C31402 IE-NN URD Cable Replacement	$100,000.00	($8,293.43)	$108,293.43	
5-Discretionary	8830-C32279	01757 NN ARP Breakers & Reclosers (8830-C32279)	$0.00	($38.22)	$38.22	
5-Discretionary	8830-C36427	Feeder Direct Buried Cable Replacement Program	$0.00	($18,359.16)	$18,359.16	
5-Discretionary	8830-C36435	Lebanon Area Low Voltage / Overload Mitigation (8830-C36435)	$32,993.00	$39,610.70	($6,617.70)	
5-Discretionary	8830-C42851	8830-C42851 Enhanced Bare Conductor Replacement	$500,000.00	$217,522.08	$282,477.92	
5-Discretionary	8830-C42901	8830-C42901 Underperforming Feeder Program	$150,000.00	$172,155.89	($22,155.89)	
5-Discretionary	8830-C42920	Install 9L2/9L3 tie Canobie Lake		$8,463.10	($8,463.10)	preliminary engineering for 2018 project to address load growth/reliability for Exit 3
5-Discretionary	8830-C42921	Install Splices 6L2 & 6L4	$111,562.00	$203,305.61	($91,743.61)	
5-Discretionary	8830-C42926	18L3 FAIRMONT RD RECONDUCTORING (8830-C42926)	$107,302.00	$110,870.12	($3,568.12)	
5-Discretionary	8830-C42933	Vilas Bridge 12L1 - Old Drewsville Rd Sectionalizer	$0.00	$1,109.35	($1,109.35)	Carryover from 2016 project in service Nov 2016
5-Discretionary	8830-CD0376	ENFIELD SUPPLY	$0.00	$59,261.36	($59,261.36)	Materials from prior year project charged in 2017
5-Discretionary	8830-OTH-009	E-TRACK - ELECTRONIC CUSTOMER INVOICING	$0.00	$2,877.83	($2,877.83)	Carryover from 2016 project
5-Discretionary	8830-UNALLOC BRDN	Finance Unalloc Burden	$0.00	($166,933.12)	$166,933.12	
Discretionary Total			**$2,621,451.00**	**$1,773,462.82**	**$847,988.18**	
Grand Total			**$16,420,213.00**	**$16,160,672.91**	**$259,540.09**	

Priority	Project #	Project Description	GSE CY 2018 Budget	GSE CY 2018 Actual	GSE CY2018 Variance (Over)/Under	Explanation
1 - Safety						
1 - Safety						
Safety Total			$0	$0	$0	
2. Mandated	8830-1741	Mt. Support Cap Bank PLC Replacement	$ 75,000	$ 66,598	$8,402.29	
2. Mandated	8830-1801	GSE Storm Program Proj	$ 600,000	$ (68,306)	$668,306.17	
2. Mandated	8830-1802	NN D-Line Work Found by Insp.	$ 50,000	$ -	$50,000.00	
2. Mandated	8830-1803	01659 Granite St Meter Purchases	$ 305,000	$ 384,968	($79,967.59)	
2. Mandated	8830-1804	01660 Granite St Transformer Purchases	$ 575,000	$ 652,767	($77,766.50)	
2. Mandated	8830-1805	01737 GSE-Dist-Subs Blanket	$ 50,000	$ 7,099	$42,900.51	
2. Mandated	8830-1806	GSE-Dist-Meter Blanket	$ 5,000	$ -	$5,000.00	
2. Mandated	8830-1807	GSE-Dist-Genl Equip Blanket	$ 50,000	$ 51,430	($1,430.10)	
2. Mandated	8830-1809	GSE-Dist-Land/Land Rights Blanket	$ 2,000	$ -	$2,000.00	
2. Mandated	8830-1810	GSE-Dist-St Light Blanket	$ 140,000	$ (71,728)	$211,727.90	
2. Mandated	8830-1811	GSE-Dist-Public Require Blanket	$ 725,000	$ 441,939	$283,061.46	
2. Mandated	8830-1812	Dist-Damage&Failure Blanket	$ 800,000	$ 364,069	$435,930.93	
2. Mandated	8830-1813	GSE-Dist-Asset Replace Blanket	$ 500,000	$ 268,682	$231,318.30	
2. Mandated	8830-1814	GSE-Dist-3rd Party Attach Blanket	$ 250,000	$ 184,483	$65,516.61	
2. Mandated	8830-1818	Rt 12 Road Widening, Walpole/Charlestown	$ 1,500,000	$ 1,343,575	$156,425.38	
2. Mandated	8830-1820	Security Conversion GSE	$ 50,000	$ 54,837	($4,836.54)	
2. Mandated	8830-1821	GSE-Dist-Reliability Blanket	$ 275,000	$ 158,367	$116,633.11	
2. Mandated	8830-1822	GSE-Dist-Load Relief Blanket	$ 50,000	$ -	$50,000.00	
2. Mandated	8830-1823	GSE Distributed Generation Blanket	$ 100,000	$ 201	$99,798.89	
2. Mandated	8830-1824	LED Street Light Conversion	$ 300,000	$ 131,793	$168,207.13	
2. Mandated	8830-1832	Replace 6L2 Circuit No Main St Hanover	$ 1,100,000	$ 1,295,593	($195,593.30)	
2. Mandated	8830-1833	Install Poles Millville St Salem	$ -	$ -	$0.00	
2. Mandated	8830-1834	IE-NN UG Structures and Equipment	$ 10,000	$ -	$10,000.00	
2. Mandated	8830-1835	Dist-Transf/Capac Install Blanket	$ 5,000	$ -	$5,000.00	
2. Mandated	8830-1836	GSE-Dist-Telecomm Blanket	$ 2,500	$ -	$2,500.00	
2. Mandated	8830-1843	Distribution Feeder Power Factor Correction	$ 100,000	$ 45,239	$54,760.67	
2. Mandated	8830-1873	EAP - Cogsdale CIS System Modifications	$ 269,541	$ 168,498	$101,042.90	
2. Mandated	8830-C36435	Lebanon Area Low Voltage Mitigation	$ 400,000	$ 125,675	$274,324.81	
Mandated Total			$8,289,041	$5,605,778	$2,683,263	
3. Growth	8830-1744	Golden Rock Substation	$ 400,000	$ 309,324	$90,676.03	
3. Growth	8830-1837	GSE-Dist-New Bus-Resid Blanket	$ 600,000	$ 597,574	$2,426.46	
3. Growth	8830-1838	GSE-Dist-New Bus-Comm Blanket	$ 1,600,000	$ 1,364,988	$235,011.60	
3. Growth	8830-1845	Golden Rock Distribution Feeders	$ 60,000	$ 16,978	$43,021.59	
3. Growth	8830-1856	Install 13L2-9L3 Feeder Tie	$ -	$ 18,374	($18,373.59)	Preliminary engineering and design completed in 2018. Project subsequently removed from revised budget.
3. Growth	8830-1858	Install Service to Tuscan Village Salem	$ 1,400,000	$ 1,213,583	$186,416.99	
3. Growth	8830-1859	Reconductor Brookdale Road	$ 1,000,000	$ 993,936	$6,064.49	
3. Growth	8830-1860	Extend Pelham 14L4 to Salem	$ 1,000,000	$ 997,930	$2,070.23	
3. Growth	8830-C42912	Install 9L2-9L3 Feeder Tie	$ 20,000	$ -	$20,000.00	
3. Growth	8830-C42930	Install Service to Tuscan Village South Line	$ 400,000	$ 674,260	($274,260.12)	
3. Growth	8830-CD0291	Sky View URD - Salem, NH	$ 5,000	$ 1,277	$3,722.68	
Growth Total			$6,485,000	$6,188,224	$296,776	
4. Regulatory Programs	8830-1846	Bare Conductor Replacement Program	$ 1,450,000	$ 1,119,628	$330,372.21	
4. Regulatory Programs	8830-1847	IE - NN Recloser Installations	$ 50,000	$ 5,528	$44,471.78	
4. Regulatory Programs	8830-C18620	Charlestown 32 Dline	$ 250,000	$ 354,751	($104,750.63)	
4. Regulatory Programs	8830-C18630	Charlestown Dsub	$ -	$ 145,410	($145,410.30)	Project in service in 2017. Materials were charged in 2018
4. Regulatory Programs	8830-C36430	Pelham Sub-Add 2nd Xfmr and Fdr Pos	$ 100,000	$ (85,153)	$185,152.81	
4. Regulatory Programs	8830-C36431	Pelham-New 14L4 Fdr	$ 450,000	$ 462,436	($12,436.01)	
Regulatory Programs Total			$2,300,000	$2,002,600	$297,400	
5. Discretionary	8830-1740	Snow Canopy - Londonderry SH	$ -	$ 21,164	($21,163.65)	Originally in 2017 budget, see 2017 Budget and Final tab
5. Discretionary	8830-1746	First Responder Mobile Application	$ -	$ 36,250	($36,250.00)	Business Case requested $150,000 for total project, budget did not reflect total request
5. Discretionary	8830-1815	Misc. Capital Equipment	$ 130,000	$ 131,010	($1,009.84)	
5. Discretionary	8830-1816	NH ARP Batts/Chargers Repl Prog	$ -	$ -	$0.00	
5. Discretionary	8830-1817	NH ARP Relay & related	$ -	$ -	$0.00	
5. Discretionary	8830-1819	IE-NN Dist Transformer upgrades	$ 50,000	$ 54,592	($4,591.79)	
5. Discretionary	8830-1825	IT Systems & Equipment Blanket	$ 50,000	$ 54,985	($4,984.64)	
5. Discretionary	8830-1826	Transportation Fleet & Equipment	$ 700,000	$ 788,135	($88,135.03)	
5. Discretionary	8830-1827	IT Systems Allocations - Corporate	$ 270,500	$ 361,643	($91,142.82)	
5. Discretionary	8830-1828	Misc Capital Imprvmnts GSE Facilities Salem	$ 60,000	$ 60,851	($851.12)	
5. Discretionary	8830-1829	Misc Capital Imprvmnts GSE Facilities Lebanon	$ 45,000	$ 27,674	$17,325.52	
5. Discretionary	8830-1830	Misc Capital Imprvmnts GSE Facilities Londonderry	$ 35,000	$ 60,650	($25,649.86)	
5. Discretionary	8830-1831	Misc Capital Imprvmnts GSE Facilities Charlestown	$ 25,000	$ 27,384	($2,384.42)	
5. Discretionary	8830-1839	IE-NN URD Cable Replacement	$ 5,000	$ -	$5,000.00	
5. Discretionary	8830-1840	01757 NN ARP Breakers & Reclosers	$ 10,000	$ 6,039	$3,961.44	
5. Discretionary	8830-1841	Feeder Getaway Cable Replacement	$ 10,000	$ -	$10,000.00	
5. Discretionary	8830-1842	Amerductor replacement program	$ 10,000	$ -	$10,000.00	
5. Discretionary	8830-1848	Replace 6L2 Circuit Manyard St Hanover	$ -	$ -	$0.00	
5. Discretionary	8830-1849	NN ERR/Pockets of Poor Perf	$ 10,000	$ -	$10,000.00	
5. Discretionary	8830-1850	NEN-NH Electric Fence FY10	$ 45,000	$ 36,494	$8,506.09	
5. Discretionary	8830-1851	Enhanced Bare Conductor Replacement	$ 600,000	$ 546,398	$53,601.85	
5. Discretionary	8830-1852	Repave Parking Lot - 9 Lowell Rd Salem	$ 350,000	$ 176,029	$173,970.53	
5. Discretionary	8830-1853	Underperforming Feeder Program	$ 10,000	$ 885	$9,115.29	
5. Discretionary	8830-1854	Install Mt. Support 16L2-16L3 Feeder Tie	$ 10,000	$ 10,711	($711.45)	
5. Discretionary	8830-1855	Fence Installation -- 407 Miracle Mile Lebanon NH	$ 550,000	$ 326,811	$223,189.18	
5. Discretionary	8830-1863	Replace Lyme Rd P3 Recloser	$ 100,000	$ 110,110	($10,109.73)	
5. Discretionary	8830-1864	Rockingham Substation	$ 200,000	$ 1,568,870	($1,368,869.97)	2018 purchase of the land for $1.5m (see below)
5. Discretionary	8830-1865	Rockingham Substation - Transmission Lines	$ 300,000	$ 575,354	($275,354.00)	
5. Discretionary	8830-1868	Hendrix Trialer	$ 48,000	$ 48,000	$0.00	
5. Discretionary	8830-1871	ARCOS	$ 41,100	$ 51,089	($9,989.32)	
5. Discretionary	8830-1872	Pave Salem Yard	$ -	$ -	$0.00	
5. Discretionary	8830-C36426	SCADA Distribution & Automation Specific	$ 90,000	$ 171,930	($81,930.00)	
5. Discretionary	8830-PE	Preliminary Engineering	$ -	$ (1,497,946)	$1,497,945.77	Reclass of land purchase and CWIP to 8830-1864
5. Discretionary	8830-UNALLOC OH	Unallocated Overhead (1 Month Lag)	$ -	$ (108,329)	$108,328.92	
			$3,754,600	$3,646,783	$107,817	
Grand Total			$20,828,641	$17,443,385	$3,385,256	

Salem Depot – Front View

Salem Depot – Side Yard North

Salem Depot – Side Yard North (View 2)

Salem Depot – Facing South

Salem Depot – Front View (North Side)

Salem Depot – Abutting Restaurant Site

Salem Depot – Facing South From Restaurant Site

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 3

Date Request Received: 6/21/19
Request No. Staff 3-28

Date of Response: 7/1/19
Respondent: Heather M. Tebbetts

REVISED REQUEST:

2019 Capital budget: Reference Revenue Requirement Model 2018 Test Year, Tab 2019_Cap_Bud

a. Do any of the project budgets include a contingency factor? If so, which projects, and what is the contingency factor?

b. Project 8830-1924, LED Street Light Conversion, $300,000.

   i) Why is this project budgeted to FERC 364 (Poles, Towers and Fixtures) rather than FERC 373 (Street Lighting and Signal Systems)?

c. Project 8830-1947, OE-NH Recloser Installations, $50,000.

   i) What does REP in the FERC (Column D) stand for?

   ii) Please explain the notation on row 70 that is highlighted in yellow and tagged as Remove REP.

   iii) What FERC account(s) will this project be assigned when completed?

d. Project 8830-1940, 01757 NH ARP Breakers & Reclosers, $225,000.

   i) What does REP in the FERC (Column D) stand for?

   ii) What FERC account(s) will this project be assigned when completed?

e. Project 8830-1920, Placeholder for Electric Training and Development. $23,000.

   i) Why is this project budgeted to FERC 390 Structures and improvements?

   ii) Please identify the FERC accounting or instructions (CFR 18) that allows this project to be considered capital rather than expense.

f. Project 8830-1926 Reserve for Unidentified Discretionary Projects, $100,000.

   i) Why is a reserve included in the capital budget?

g. Project 8830-1907, GSE-Dist-Genl Equip Blanket, $50,000.

   i) Why is this project budgeted to FERC 390 (Structure and Improvements)?

h. Project 8830-1923, GSE – Distributed Generation Blanket, $100,000.

i) What type of projects are budgeted under this description?

ii) How is Distributed Generation considered Distribution?

i. Project 8830-1990, Transportation Fleet & Equip – Blanket, $900,000.

i) Explain why this project is budgeted to FERC 390 (Structures and Improvements) and not FERC 392 (Transportation Equipment).

j. Project 8830-1991, 01659 Granite St. Meter Purchases, $230,000.

i) How does the Company account for the purchase of meters?

k. Project 8830-1906, GSF- Dist. Meter Blanket, $5,000:

i) Explain why this project is budgeted to FERC 364 (Poles, towers, & Fixtures) rather than FERC 370 (Meters).

l. Project 8830-1933 GSE Backup Battery Program, $1,000,000.

i) How does the Company account for battery purchases?

ii) Please explain why the budget category is #N/A.

RESPONSE:

Please note the above request was reformatted on June 21, 2019, after consultation and concurrence with Staff.

a. Yes. Please see the list of projects below and the contingency they carry. Blanket projects do not carry a contingency factor because we use historical spending for budgeting purposes.

- 8830-1961: 20%
- 8830-1964: 25%
- 8830-1965: 25%
- 8830-1960: 20%
- 8830-1944: 20%
- 8830-1959: 20%
- 8830-1945: 20%

b. Please see Attachment Staff 3-28 for the updated FERC accounts for each project. The budget as filed did not have updated FERC accounts, although prior to a project being put in service Plant Accounting reviews the jobs to ensure they are booked to the correct plant account and does not rely on the budget document to determine the appropriate FERC accounting. In addition, the Company received data request OCA 2-10 and found that its 2019 Step Increase Budget and the 2019 Filing Requirements Budget did not match. Three projects were omitted from the 2019 Step Increase Budget. All changes to the budget are italicized for easy viewing.

Docket No. DE 19-064 Request No. Staff 3-28

i. The FERC accounting has been updated in Attachment Staff 3-28 to reflect account 373. The changes to what FERC accounts were originally in the budget affects the total revenue requirement in the step adjustment. Page 2 of the attachment provides the update to the step adjustment, which is $10,159 less than what was originally filed. The changes include updating the FERC accounts from the budget, which affected deprecation rates, along with removing projects 8830-1964 and 8830-1965 from the step adjustment revenue requirement as these projects will not be in service in 2019. This update will be made in the update filing later in the proceeding.

c. Please see the response below.

i. REP stands for Reliability Enhancement Program. For purposes of identifying the items that are removed from the step adjustment calculation, REP is used under the FERC account column.

ii. REP projects are removed from the step adjustment revenue requirement as the revenue requirement is separately accounted for in the annual REP filing, and not in the distribution rate case.

iii. The FERC account will be determined once the project is reviewed by the plant accountant when it is ready to be placed into service.

d. Please see the response below:

i. See the response to part c.i. above.

ii. See the response to part c.iii. above.

e. Please see the response below.

i. Please see the response to b.i. above.

ii. The capital project is not for training time of employees, it is for the plant to be purchased and put in place for training exercises such as crossarms and poles, whereby the employees learn different standards associated with the plant. The training time of employees is not included in the capital project.

f. Please see the response below.

i. There are times during the year that projects materialize that were not budgeted for in the previous year. An example is the Town of Salem requesting pole relocations because they are improving a road. This type of request would fall under the Public Requirement Blanket, but if we don't have enough funds under that project, we will use this project number to provide the additional funding.

g. Please see the response below:

i. Please see the response b.i. above.

h. Please see the response below:

i. Customers looking to install distributed generation (DG) are required to provide an application. Once the application is received, engineering reviews the location at which the DG is being installed and determines if there are any

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necessary system upgrades needed to serve the customer, such as a larger transformer. We must provide the upgrade before the DG is installed to provide safe and reliable service. The cost associated with that upgrade is funded through this project.

ii. The DG installation is not considered distribution; the upgraded equipment, such as the transformer noted in part l. is what is included in distribution.

i. Please see the response below:

i. Please see the response to b.i. above.

j. Please see the response below:

i. Meters are pre-capitalized materials. Upon purchase and receipt of the equipment, the charges in the meter project number are booked to plant. We also pre-capitalize a retirement unit for an estimated installation cost per unit. Because the labor and material are pre-capitalized, any movement of the meter in the field is recorded as expense. When a meter is ready for disposal, it is retired from plant and an associated install cost retirement unit is retired. An entry is also booked to record an estimated cost of removal per unit retired.

k. Please see the response below:

i. Please see the response to b.i. above.

l. Please see the response below:

i. The Company is in the process of ramping up the battery storage pilot that was approved in Docket No. DE 17-189, and at this time has not purchased any batteries.

ii. The battery program is a pilot and does not fit in any of the regularly used budgeting categories.

Project #	Project_Description	Discipline	FERC	Blanket/ Specific /Program	Budget Class	Spending Rationale	Priority	LU FY2019 Capital Budget
8830-1909	GSE-Dist-Land/Land Rights Blanket	E - Overhead/Underground	360	Blanket	E- Land & Land Rights	LU CapEx - Replenishment	2. Mandated	$ 2,000
8830-1936	GSE-Dist-Telecomm Blanket	E - Telecommunications	397	Blanket	E- Telecommunications	LU CapEx - Replenishment	2. Mandated	$ 2,500
8830-1906	GSE-Dist-Meter Blanket	E - Overhead/Underground	364	Blanket	E- Meter Installations	LU CapEx - Replenishment	2. Mandated	$ 5,000
8830-1935	Dist-Transf/Capac Install Blanket	E - Transformers	368	Blanket	E- Transformer Installations	LU CapEx - Replenishment	2. Mandated	$ 5,000
8830-1931	Install 39L4 Distribution Slayton Hilll	E - Overhead/Underground	364	Specific	E - Reliability	LU CapEx - Improvement	4. Regulatory Programs	$ 5,000
8830-1957	Install Lebanon 1L2-1L3 Feeder Tie	E - Overhead/Underground	364	Specific	E - Load Related	LU CapEx - Improvement	5. Discretionary	$ 5,000
8830-1920	Placeholder for Electric Training & Development	E - Non-Delivery	398	Blanket	Facilities	LU CapEx - Improvement	5. Discretionary	$ 23,000
8830-1919	IE-NN Dist Transformer upgrades	E - Overhead/Underground	368	Blanket	E - Load Related	LU CapEx - Replenishment	5. Discretionary	$ 25,000
8830-1943	Distribution Feeder Power Factor Correction	E - Overhead	364	Blanket	E - Reliability	LU CapEx - Improvement	2. Mandated	$ 25,000
8830-1994	Security Conversion GSE	E - Non-Delivery	390	Blanket	Facilities	LU CapEx - Improvement	2. Mandated	$ 25,000
8830-1968	Electric SCADA - Pi	E - Non-Delivery	397	Specific	E - Telecommunications	LU CapEx - Improvement	5. Discretionary	$ 30,000
8830-1932	Install 39L4 Feeder Position Slayton Hill	E - Overhead/Underground	364	Specific	E - Reliability	LU CapEx - Improvement	4. Regulatory Programs	$ 45,000
8830-1947	IE - NN Recloser Installations	E - Overhead	REP	Blanket	E - Reliability	LU CapEx - Improvement	4. Regulatory Programs	$ 50,000
8830-1902	NN D-Line Work Found by Insp.	E - Overhead	364	Blanket	E - Asset Replacement	LU CapEx - Replenishment	2. Mandated	$ 50,000
8830-1905	01737 GSE-Dist-Subs Blanket	E - Substation	362	Blanket	E - Damage/Failure	LU CapEx - Replenishment	2. Mandated	$ 50,000
8830-1907	GSE-Dist-Genl Equip Blanket	E - Overhead/Underground	390	Blanket	E - Distribution General	LU CapEx - Replenishment	2. Mandated	$ 50,000
8830-1927	IT Systems Allocations - Corporate	E - Non-Delivery	391	Blanket	IT	LU CapEx - Improvement	5. Discretionary	$ 50,000
8830-1922	GSE-Dist-Load Relief Blanket	E - Overhead	364	Blanket	E - Load Related	LU CapEx - Improvement	2. Mandated	$ 80,000
8830-1918	Charlestown DSub	E - Substation	362	Specific	E - Asset Replacement	LU CapEx - Replenishment	4. Regulatory Programs	$ 100,000
8830-1949	NN ERR/Pockets of Poor Perf	E - Overhead	364	Blanket	E - Reliability	LU CapEx - Improvement	5. Discretionary	$ 100,000
8830-1901	01663 GS Storm Program Proj	E - Overhead	364	Blanket	E - Damage/Failure	LU CapEx - Replenishment	2. Mandated	$ 100,000
8830-1923	GSE Distributed Generation Blanket	E - Overhead	364	Blanket	E - Load Related	LU CapEx - Improvement	2. Mandated	$ 100,000
8830-1926	Reserve for Unidenfified Discretionary Projects	E - Overhead/Underground	364	Blanket	E - Reliability	LU CapEx - Improvement	5. Discretionary	$ 100,000
8830-1910	GSE-Dist-St Light Blanket	E - Overhead	373	Blanket	E- Outdoor Lightning	LU CapEx - Replenishment	2. Mandated	$ 125,000
8830-1914	GSE-Dist-3rd Party Attach Blanket	E - Overhead	364	Blanket	E - 3rd Party Attachments	LU CapEx - Replenishment	2. Mandated	$ 125,000
8830-1925	IT Systems & Equipment Blanket	E - Non-Delivery	391	Blanket	IT	LU CapEx - Improvement	5. Discretionary	$ 125,000
8830-1934	IE-NN UG Structures and Equipment	E - Overhead	366	Blanket	E - Asset Replacement	LU CapEx - Replenishment	2. Mandated	$ 125,000
8830-1961	Golden Rock 23kV Relocation	E - Overhead/Underground	364	Specific	E - Reliability	LU CapEx - Improvement	3. Growth	$ 150,000
8830-1977	Regulator Repl- NE North NH	E - Overhead/Underground	364	Specific	E - Reliability	LU CapEx - Replenishment	5. Discretionary	$ 156,036
8830-1956	Install 13L2-9L3 Feeder Tie	E - Overhead/Underground	364	Specific	E - Load Related	LU CapEx - Improvement	3. Growth	$ 200,000
8830-1964	Rockingham Substation	E - Substation	362	Specific	E - Load Related	LU CapEx - Improvement	4. Regulatory Programs	$ 200,000
8830-1965	Rockingham Substation Transmission Supply	E - Substation	362	Specific	E - Load Related	LU CapEx - Improvement	3. Growth	$ 200,000
8830-1966	Install 9L2/9L3 Tie Canobie Lake	E - Overhead/Underground	364	Specific	E - Load Related	LU CapEx - Improvement	5. Discretionary	$ 200,000
8830-1940	01757 NN ARP Breakers & Reclosers	E - Overhead	REP	Blanket	E - Reliability	LU CapEx - Replenishment	5. Discretionary	$ 225,000
8830-1991	01659 Granite St Meter Purchases	E - Meters	370	Blanket	E- Meter Installations	LU CapEx - Replenishment	2. Mandated	$ 230,000
8830-1908	SCADA and Distribution Automation	E - Non-Delivery	397	Blanket	E - Telecommunications	LU CapEx - Improvement	5. Discretionary	$ 279,200
8830-1924	LED Street Light Conversion	E - Overhead	373	Blanket	E- Outdoor Lightning	LU CapEx - Improvement	2. Mandated	$ 300,000
8830-1929	Walk in Center Relocation Salem	E - Non-Delivery	390	Specific	Facilities	LU CapEx - Improvement	5. Discretionary	$ 300,000
8830-1953	Underperforming Feeder Program	E - Overhead/Underground	364	Blanket	E - Reliability	LU CapEx - Improvement	5. Discretionary	$ 300,000
8830-1904	SCADA Data center upgrades	E - Non-Delivery	397	Blanket	E - Telecommunications	LU CapEx - Improvement	5. Discretionary	$ 350,000
8830-1959	Golden Rock Distribution Feeder 19L4	E - Overhead/Underground	364	Specific	E - Load Related	LU CapEx - Improvement	3. Growth	$ 400,000
8830-1913	GSE-Dist-Asset Replace Blanket	E - Overhead	364	Blanket	E - Asset Replacement	LU CapEx - Replenishment	2. Mandated	$ 400,000
8830-1992	01660 Granite St Transformer Purchases	E - Transformers	368	Blanket	E- Transformer Installations	LU CapEx - Replenishment	2. Mandated	$ 420,000
8830-1939	IE-NN URD Cable Replacement	E - Underground	366	Blanket	E - Reliability	LU CapEx - Replenishment	5. Discretionary	$ 500,000
8830-1960	Golden Rock Underground	E - Underground	366	Specific	E - Reliability	LU CapEx - Improvement	4. Regulatory Programs	$ 500,000
8830-1911	GSE-Dist-Public Require Blanket	E - Overhead	364	Blanket	E - Public Requirements	LU CapEx - Replenishment	2. Mandated	$ 520,000
8830-1993	GSE Facilities Capital Improvements	E - Non-Delivery	390	Blanket	Facilities	LU CapEx - Improvement	5. Discretionary	$ 550,000
8830-1945	Golden Rock Distribution Feeder 19L2	E - Overhead/Underground	364	Blanket	E - Load Related	LU CapEx - Improvement	3. Growth	$ 600,000
8830-1921	GSE-Dist-Reliability Blanket	E - Overhead	364	Blanket	E - Reliability	LU CapEx - Improvement	2. Mandated	$ 600,000
8830-1948	Londonderry Reconfiguration	E - Non-Delivery	390	Specific	Facilities	LU CapEx - Improvement	5. Discretionary	$ 660,000
8830-1912	Dist-Damage&Failure Blanket	E - Overhead	364	Blanket	E - Damage/Failure	LU CapEx - Replenishment	2. Mandated	$ 700,000
8830-1951	Enhanced Bare Conductor Replacement	E - Overhead	365	Blanket	E - Reliability	LU CapEx - Improvement	5. Discretionary	$ 875,000
8830-1990	Transportation Fleet & Equip. Blanket	E - Non-Delivery	392	Blanket	Vehicles	LU CapEx - Improvement	5. Discretionary	$ 900,000
8830-1933	GSE Backup Battery Program	E - Non-Delivery	371	Specific	#N/A	LU CapEx - Improvement	5. Discretionary	$ 1,000,000
8830-1946	Bare Conductor Replacement Program	E - Overhead	REP	Blanket	E - Reliability	LU CapEx - Improvement	4. Regulatory Programs	$ 1,450,000
8830-1958	*Install Service to Tuscan Village South Line*	*E - Overhead/Underground*	364	*Specific*	*E- New Business Commercial*	*LU CapEx - Improvement*	*3. Growth*	*$ 900,000*
8830-1937	*GSE-Dist-New Bus-Resid Blanket*	*E - Overhead*	364	*Blanket*	*E- New Business Residential*	*LU CapEx - Improvement*	*3. Growth*	*$ 1,000,000*
8830-1938	*GSE-Dist-New Bus-Comm Blanket*	*E - Overhead*	364	*Blanket*	*E - New Business Commercial*	*LU CapEx - Improvement*	*3. Growth*	*$ 1,442,000*
8830-1944	Golden Rock Substation	E - Substation	362	Specific	E - Load Related	LU CapEx - Improvement	3. Growth	$ 2,000,000
								$ 20,034,736

Step
Final
RR

Liberty Utilities (Granite State Electric) Corp.
Step Adjustment- 2019 Capital Budget

Schedule Step

Line	Description	Substation	Backup Batteries	Distribution Land	Misc Equipment	Underground Conduit	Office Furniture	Street Lights	Transportation	OH Conductors	UG Conductors	Transformers	Meters	General	Telecom Equipment	Total
	FERC Account	*362*	*371*	*360*	*398*	*365*	*391*	*373*	*392*	*364*	*366*	*368*	*370*	*390*	*397*	
1	Deferred Tax Calculation															
2	Capital Spending	2,550,000	1,000,000	*2,000*	*23,000*	*875,000*	*175,000*	*425,000*	*900,000*	*8,308,036*	1,125,000	450,000	230,000	1,585,000	661,700	*18,309,736*
3																
4	Tax method	MACRS20	MACRS5	*N/A*	*MACRS20*	*MACRS20*	*MACRS7*	*MACRS20*	*MACRS5*	*MACRS20*	MACRS20	MACRS20	MACRS20	MACRS20	MACRS5	
5	Tax Depr. Rate, 20-year MACRS	3.75%	14.29%	*0.00%*	*3.75%*	*3.75%*	*14.29%*	*3.75%*	*20.00%*	*3.75%*	3.75%	3.75%	3.75%	3.75%	20.00%	
6																
7	Annual Tax Depreciation- Year 1	95,625	142,900	*0*	*863*	*32,813*	*25,008*	*15,938*	*180,000*	*311,551*	42,188	16,875	8,625	59,438	132,340	*1,064,161*
8																
9	Book Depreciation Rate- Year 1	3.00%	10.00%	*10.00%*	*10.00%*	*3.26%*	*4.00%*	*3.67%*	*7.50%*	*3.64%*	1.96%	3.51%	5.00%	1.62%	4.17%	
10	Annual Book Depreciation	76,500	100,000	*200*	*2,300*	*28,525*	*7,000*	*15,598*	*67,500*	*302,413*	22,050	15,795	11,500	25,677	27,593	*702,650*
11																
12	Tax over (under) Book	19,125	42,900	*(200)*	*(1,438)*	*4,288*	*18,008*	*340*	*112,500*	*9,139*	20,138	1,080	(2,875)	33,761	104,747	*361,511*
13	**Deferred Tax Balance @ 27.08%**	5,179	11,617		*(389)*	*1,161*	*4,876*	*92*	*30,465*	*2,475*	5,453	292	(779)	9,142	28,366	*97,951*
14																
15	Rate Base Calculation															
16	Plant in Service	2,550,000	1,000,000	*2,000*	*23,000*	*875,000*	*175,000*	*425,000*	*900,000*	*8,308,036*	1,125,000	450,000	230,000	1,585,000	661,700	18,309,736
17	Accumulated Depreciation	(76,500)	(100,000)	*(200)*	*(2,300)*	*(28,525)*	*(7,000)*	*(15,598)*	*(67,500)*	*(302,413)*	(22,050)	(15,795)	(11,500)	(25,677)	(27,593)	*(702,650)*
18	Deferred Tax Balance	(5,179)	(11,617)	*0*	*389*	*(1,161)*	*(4,876)*	*(92)*	*(30,465)*	*(2,475)*	(5,453)	(292)	779	(9,142)	(28,366)	*(97,951)*
19	**Rate Base**	2,468,321	888,383	*1,800*	*21,089*	*845,314*	*163,124*	*409,310*	*802,035*	*8,003,149*	1,097,497	433,913	219,279	1,550,181	605,742	*17,509,135*
20																
21	Revenue Requirement Calculation															
22	Return on Rate Base @ 10.23%	252,571	90,904	*184*	*2,158*	*86,497*	*16,692*	*41,883*	*82,068*	*818,923*	112,301	44,400	22,438	158,622	61,983	*1,791,624*
23	Depreciation Expense	76,500	100,000	*200*	*2,300*	*28,525*	*7,000*	*15,598*	*67,500*	*302,413*	22,050	15,795	11,500	25,677	27,593	*702,650*
24	Property Tax, Insurance @ 2.00%	51,058	20,023	*40*	*461*	*17,520*	*3,504*	*8,510*	*18,020*	*166,350*	22,526	9,010	4,605	31,736	13,249	*366,611*
25	**Annual Revenue Requirement**	380,129	210,927	*424*	*4,918*	*132,542*	*27,196*	*65,990*	*167,589*	*1,287,685*	156,877	69,205	38,543	216,035	102,825	*2,860,886*
26		**380,129**	**210,927**	***424***	***4,918***	***132,542***	***27,196***	***65,990***	***167,589***	***1,287,685***	**156,877**	**69,205**	**38,543**	**216,035**	**102,825**	***2,860,886***
27																
28	Rate of Return Calculation	Portion								*After-Tax Cost*	WACC			Pre-Tax		
29	Equity	55.0%								*10.00%*	5.50%			7.54%		
30	Debt	45.0%								*5.97%*	2.69%			2.69%		
31		100.0%									8.19%			10.23%		
32	Bad Debt adder															
33																
34	Municipal taxes															4,842,312
35	Injuries and Damage (Insurance expense)															1,494,365
36	Less: Storm Fund															(1,500,000)
37	Maintenance of General Plant															0
38																4,836,677
39	Plant at Cost															241,559,000
40	As % of Plant Cost															2.00%
41																
42	Total Distribution with Step															8,543,988
43	% of distribution															21.13%
44	% total revenue															8.46%

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 9

Date Request Received: 9/26/19
Request No. Staff 9-1

Date of Response: 10/10/19
Respondent: Philip E. Greene
David B. Simek

REQUEST:

Re: OCA 2-10 b., Attachment Staff 3-28, Testimony of Greene/Simek at Bates II-093 and Attachment PEG/DBS-2, testimony of Rivera/Strabone/Tebbetts at Bates II-187 to II-191, and testimony of Steven E. Mullen at Bates II-207. Given that the testimony of Liberty's witnesses indicate additional step adjustments beyond 2019 and a process for reviewing those adjustments, please provide the following:

a. The Company's forecast in the format used in Attachment Staff 3-28 that identifies each of the projects and estimated costs that will comprise any proposed step adjustments for 2020, 2021, 2022, and 2023.

b. A complete copy of Liberty's most recent 5-year capital plan.

RESPONSE:

a. See Attachment Staff 9-1.a, which contains planned capital projects for years 2020 through 2023, excluding REP and projects for growth. Please note that this is based on the current 5-year plan and is subject to review and approval during the budget process for these future years as well as under the company's Capital Expenditure Planning and Management Policy.

b. See Attachment Staff 9-1.b, which contains all planned capital projects under the current 5-year plan. Please note this capital plan remains subject to review and approval during the budget process for these future years as well as under the company's Capital Expenditure Planning and Management Policy.

Docket No. DE 19-064
Attachment Staff 9-1.a
Page 1 of 2

Project #	Project_Description	Discipline	FERC	Priority	2020 Capital Plan	2021 Capital Plan	2022 Capital Plan	2023 Capital Plan
Not yet assigned	GSE-Dist-Land/Land Rights Blanket	E - Overhead/Underground	360	2. Mandated	2,000	2,000	2,000	2,060
Not yet assigned	GSE-Dist-Telecomm Blanket	E - Telecommunications	391	2. Mandated	2,500	2,500	2,500	2,575
Not yet assigned	GSE-Dist-Meter Blanket	E - Overhead/Underground	364	2. Mandated	5,000	5,000	5,000	5,150
Not yet assigned	Dist-Transf/Capac Install Blanket	E - Transformers	368	2. Mandated	5,000	5,000	5,000	5,150
Not yet assigned	NEN-NH Electric Fence FY10	E - Overhead/Underground	364	5. Discretionary	-			50,000
Not yet assigned	Remove 1303 Line - Wilder Junction to Sachem Jct.	E-Overhead	362	5. Discretionary	-	100,000	-	
Not yet assigned	Salem Depot#9 Retirement	E - Substation	362	5. Discretionary	-	-	-	100,000
Not yet assigned	Barron Ave#10 Retirement	E - Overhead/Underground	364	5. Discretionary	-	-	50,000	50,000
Not yet assigned	LED Street Light Conversion	E - Overhead	373	2. Mandated	100,000	-	-	-
Not yet assigned	Security Conversion GSE	E - Non-Delivery	390	2. Mandated	25,000	25,000	25,000	25,000
Not yet assigned	NH ARP Batts/Chargers Repl Prog	E - Overhead	362	5. Discretionary	-	-	25,750	26,523
Not yet assigned	Reserve for Sub Asset Repl Specifics	E - Substation	362	5. Discretionary	-	-	-	51,500
Not yet assigned	NH ARP Relay & related	E - Substation	362	5. Discretionary	-	50,000	20,000	20,000
Not yet assigned	IE-NN Dist Transformer upgrades	E - Overhead/Underground	368	5. Discretionary	25,000	25,000	25,000	25,750
Not yet assigned	01737 GSE-Dist-Subs Blanket	E - Substation	362	2. Mandated	25,000	25,000	25,750	26,523
Not yet assigned	Distribution Feeder Power Factor Correction	E - Overhead	364	2. Mandated	10,000	10,000	25,000	50,000
Not yet assigned	23kV Cable Inspection and Replacement Program	E - Underground	366	5. Discretionary	50,000	-	-	50,000
Not yet assigned	GSE-Dist-Water Heater Blanket	E - Non-Delivery	390	2. Mandated	-	-	-	82,400
Not yet assigned	Install 9L2/9L3 Tie Canobie Lake	E - Overhead	364	5. Discretionary	-	200,000		
Not yet assigned	NN D-Line Work Found by Insp.	E - Overhead	364	2. Mandated	-	50,000	50,000	50,000
Not yet assigned	Repave Parking Lot - 9 Lowell Rd Salem	E - Non-Delivery	390	5. Discretionary	-	200,000	-	-
Not yet assigned	Regulator Repl- NE North NH	E - Substation	364	2. Mandated	50,000			
Not yet assigned	Reserve for Reliability Unidentified Specifics	E - Overhead/Underground	364	5. Discretionary	-	-	-	103,000
Not yet assigned	Reserve for Load Relief Unidentified Specifics	E - Overhead/Underground	364	5. Discretionary	-	-	-	106,090
Not yet assigned	Reserve for Public Requirements Unidentified Specifics	E - Overhead/Underground	364	5. Discretionary	-	-	-	106,090
Not yet assigned	Spaulding Hill Line Extension	E - Overhead	364	5. Discretionary	-	250,000		
Not yet assigned	IT Systems Allocations - Corporate	E - Non-Delivery	391	5. Discretionary	50,000	50,000	50,000	50,000
Not yet assigned	GSE Distributed Generation Blanket	E - Overhead	364	2. Mandated	50,000	50,000	50,000	50,000
Not yet assigned	GSE-Dist-Genl Equip Blanket	E - Non-Delivery	390	2. Mandated	50,000	50,000	50,000	51,500
Not yet assigned	Install 39L4 Distribution Slayton Hilll	E - Overhead/Underground	364	4. Regulatory Programs	-	290,000	-	
Not yet assigned	MT Support- 16L7 Distribution Feeder	E - Overhead/Underground	364	4. Regulatory Programs	-	290,000		
Not yet assigned	PS&I Activity - New Hampshire	E - Overhead	364	5. Discretionary	-	-	100,000	100,000
Not yet assigned	Install Solar Panels - GSE Buildings	E - Non-Delivery	390	5. Discretionary	-	300,000	-	-
Not yet assigned	Install Lebanon 1L2-1L3 Feeder Tie	E - Overhead	364	5. Discretionary	-	345,000	-	
Not yet assigned	IE-NN UG Structures and Equipment	E - Overhead	366	5. Discretionary	50,000	50,000	50,000	50,000
Not yet assigned	Reserve for Unidenfified Discretionary Projects	E - Non-Delivery	364	5. Discretionary	50,000	50,000	50,000	100,000
Not yet assigned	Reserve for Damage/Failure Unidentified Specifics &	E - Overhead/Underground	364	5. Discretionary	-	100,000	103,000	106,090
Not yet assigned	Install 39L4 Feeder Position Slayton Hill	E - Substation	364	4. Regulatory Programs	-	450,000	-	
Not yet assigned	MT Support- 16L7 Distribution Feeder (Substation)	E - Substation	364	4. Regulatory Programs	-	450,000		
Not yet assigned	Air Break Switch Upgrade Program	E - Overhead	364	5. Discretionary	-	150,000	100,000	100,000
Not yet assigned	Charlestown DSub	E - Substation	362	4. Regulatory Programs	-	-	-	450,000
Not yet assigned	GSE-Dist-Load Relief Blanket	E - Overhead/Underground	364	2. Mandated	80,000	100,000	100,000	103,000
Not yet assigned	NN ERR/Pockets of Poor Perf	E - Overhead	364	5. Discretionary	-	50,000	100,000	100,000
Not yet assigned	SCADA Data center upgrades	E - Overhead	397	5. Discretionary	100,000	100,000	100,000	100,000
Not yet assigned	SAP-Ariba GSE Portion Procure to Pay Software	E - Non-Delivery	397	5. Discretionary	523,080			

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Project #	Project_Description	Discipline	FERC	Priority	2020 Capital Plan	2021 Capital Plan	2022 Capital Plan	2023 Capital Plan
Not yet assigned	Lebanon Area Low Voltage Mitigation	E - Overhead	364	2. Mandated	-	50,000	50,000	50,000
Not yet assigned	Amerductor replacement program	E - Overhead	365	5. Discretionary	-	100,000	100,000	100,000
Not yet assigned	IT Systems & Equipment Blanket	E - Non-Delivery	391	5. Discretionary	125,000	125,000	125,000	125,000
Not yet assigned	GSE-Dist-St Light Blanket	E - Overhead	373	2. Mandated	125,000	125,000	125,000	125,000
Not yet assigned	GSE-Dist-3rd Party Attach Blanket	E - Overhead	364	2. Mandated	125,000	125,000	128,750	132,613
Not yet assigned	Pelham-New 14L5 Fdr Breaker Position	E - Substation	364	4. Regulatory Programs	-	700,000	-	-
Not yet assigned	Pelham-New 14L5 Fdr Distribution Line	E - Substation	364	4. Regulatory Programs	-	700,000	-	-
Not yet assigned	Feeder Getaway Cable Replacement	E - Underground	364	5. Discretionary	-		250,000	250,000
Not yet assigned	Golden Rock Underground	E - Overhead/Underground	366	4. Regulatory Programs	100,000	-	-	700,000
Not yet assigned	Underperforming Feeder Program	E - Overhead/Underground	364	5. Discretionary	-	300,000	103,000	106,090
Not yet assigned	Golden Rock Substation	E - Substation	362	2. Mandated	650,000	-	-	350,000
Not yet assigned	GSE Facilities Capital Improvements	E - Non-Delivery	390	5. Discretionary	600,000	180,000	130,000	178,714
Not yet assigned	Rebuild Lockhaven Rd Enfield Phase 1	E - Overhead	364	5. Discretionary	-	-	10,000	1,000,000
Not yet assigned	Rebuild Lockhaven Rd Enfield Phase 2	E - Overhead	364	5. Discretionary	-	-	-	10,000
Not yet assigned	Main St Salem - Overhead Line Relocation	E - Overhead/Underground	364	2. Mandated	1,200,000			
Not yet assigned	Golden Rock Distribution Feeder 19L6	E - Overhead/Underground	364	4. Regulatory Programs	1,300,000			
Not yet assigned	01663 GS Storm Program Proj	E - Overhead	364	2. Mandated	300,000	300,000	300,000	300,000
Not yet assigned	Purchase and Rennovate New Building - Walpole	E - Non-Delivery	390	5. Discretionary	-	500,000	500,000	515,000
Not yet assigned	Install Lebanon 1L2 Feeder Tie - Plainfield	E - Overhead	364	5. Discretionary	-	-	300,000	1,000,000
Not yet assigned	Rockingham Distribution Feeders	E - Overhead/Underground	364	4. Regulatory Programs	500,000	1,000,000	100,000	
Not yet assigned	01659 Granite St Meter Purchases	E - Meters	370	2. Mandated	840,000	250,000	257,500	265,225
Not yet assigned	Transportation Fleet & Equip. Blanket	E - Non-Delivery	392	5. Discretionary	1,129,000	100,000	100,000	550,000
Not yet assigned	GSE-Dist-Asset Replace Blanket	E - Overhead/Underground	364	2. Mandated	400,000	400,000	412,000	424,360
Not yet assigned	Install Vilas Bridge 12L1-12L2 Feeder Tie	E - Overhead	364	5. Discretionary	-	-	300,000	1,000,000
Not yet assigned	01660 Granite St Transformer Purchases	E - Transformers	368	2. Mandated	600,000	420,000	432,600	445,578
Not yet assigned	GSE-Dist-Public Require Blanket	E - Overhead	364	2. Mandated	520,000	520,000	535,600	551,668
Not yet assigned	Golden Rock Distribution Feeder 19L8	E - Overhead/Underground	364	4. Regulatory Programs	-			2,700,000
Not yet assigned	GSE Backup Battery Program	E - Overhead/Underground	371	4. Regulatory Programs	1,500,000	1,500,000		
Not yet assigned	GSE-Dist-Reliability Blanket	E - Overhead	364	2. Mandated	618,000	636,540	655,636	675,305
Not yet assigned	Enhanced Bare Conductor Replacement	E - Overhead	365	5. Discretionary	875,000	875,000	875,000	875,000
Not yet assigned	SCADA and Distribution Automation	E - Overhead	397	5. Discretionary	-	1,000,000	1,000,000	1,000,000
Not yet assigned	Dist-Damage&Failure Blanket	E - Overhead	364	2. Mandated	1,000,000	1,000,000	1,000,000	1,000,000
Not yet assigned	Rockingham Substation	E - Substation	362	4. Regulatory Programs	500,000	5,000,000	500,000	-
Not yet assigned	IE-NN URD Cable Replacement	E - Underground	366	5. Discretionary	-	1,500,000	1,500,000	1,500,000
Not yet assigned	Customer First Project *	E - Non-Delivery	391	5. Discretionary	3,175,286	15,476,633	3,167,603	
Not yet assigned	Rockingham Substation Transmission Supply	E - Overhead/Underground	362	3. Growth	500,000	6,000,000	6,000,000	
					17,934,866	**42,707,673**	**20,071,690**	**18,227,952**

** Customer First project includes upgrade to SAP system and all related integration/applications (SAP Foundation, ERP/EAM, CIS, GIS and AMI)*

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Project #	Project_Description	Discipline	Priority	2020 Capital Plan	2021 Capital Plan	2022 Capital Plan	2023 Capital Plan	2024 Capital Plan
Not yet assigned	GSE-Dist-Land/Land Rights Blanket	E - Overhead/Underground	2. Mandated	2,000	2,000	2,000	2,060	2,060
Not yet assigned	GSE-Dist-Telecomm Blanket	E - Telecommunications	2. Mandated	2,500	2,500	2,500	2,575	2,575
Not yet assigned	GSE-Dist-Meter Blanket	E - Overhead/Underground	2. Mandated	5,000	5,000	5,000	5,150	5,150
Not yet assigned	Dist-Transf/Capac Install Blanket	E - Transformers	2. Mandated	5,000	5,000	5,000	5,150	5,150
Not yet assigned	NEN-NH Electric Fence FY10	E - Overhead/Underground	5. Discretionary	-			50,000	
Not yet assigned	Remove 1303 Line - Wilder Junction to Sachem Jct.	E-Overhead	5. Discretionary	-	100,000	-		
Not yet assigned	Salem Depot#9 Retirement	E - Substation	5. Discretionary	-	-	-	100,000	
Not yet assigned	Barron Ave#10 Retirement	E - Overhead/Underground	5. Discretionary	-	-	50,000	50,000	
Not yet assigned	LED Street Light Conversion	E - Overhead	2. Mandated	100,000	-	-	-	
Not yet assigned	Security Conversion GSE	E - Non-Delivery	2. Mandated	25,000	25,000	25,000	25,000	
Not yet assigned	NH ARP Batts/Chargers Repl Prog	E - Overhead	5. Discretionary	-	-	25,750	26,523	50,000
Not yet assigned	Reserve for Sub Asset Repl Specifics	E - Substation	5. Discretionary	-	-	-	51,500	51,500
Not yet assigned	NH ARP Relay & related	E - Substation	5. Discretionary	-	50,000	20,000	20,000	20,000
Not yet assigned	IE-NN Dist Transformer upgrades	E - Overhead/Underground	5. Discretionary	25,000	25,000	25,000	25,750	25,750
Not yet assigned	01737 GSE-Dist-Subs Blanket	E - Substatio n	2. Mandated	25,000	25,000	25,750	26,523	26,523
Not yet assigned	Distribution Feeder Power Factor Correction	E - Overhead	2. Mandated	10,000	10,000	25,000	50,000	50,000
Not yet assigned	23kV Cable Inspection and Replacement Program	E - Underground	5. Discretionary	50,000	-	-	50,000	50,000
Not yet assigned	GSE-Dist-Water Heater Blanket	E - Non-Delivery	2. Mandated	-	-	-	82,400	82,400
Not yet assigned	Install 9L2/9L3 Tie Canobie Lake	E - Overhead	5. Discretionary	-	200,000			
Not yet assigned	NN D-Line Work Found by Insp.	E - Overhead	2. Mandated	-	50,000	50,000	50,000	50,000
Not yet assigned	Repave Parking Lot - 9 Lowell Rd Salem	E - Non-Delivery	5. Discretionary	-	200,000	-	-	
Not yet assigned	Regulator Repl- NE North NH	E - Substatio n	2. Mandated	50,000				150,000
Not yet assigned	Reserve for Reliability Unidentified Specifics	E - Overhead/Underground	5. Discretionary	-	-	-	103,000	103,000
Not yet assigned	Reserve for Load Relief Unidentified Specifics	E - Overhead/Underground	5. Discretionary	-	-	-	106,090	106,090
Not yet assigned	Reserve for Public Requirements Unidentified Specifics	E - Overhead/Underground	5. Discretionary	-	-	-	106,090	106,090
Not yet assigned	Spaulding Hill Line Extension	E - Overhead	5. Discretionary	-	250,000			
Not yet assigned	IT Systems Allocations - Corporate	E - Non-Delivery	5. Discretionary	50,000	50,000	50,000	50,000	50,000
Not yet assigned	IE - NN Recloser Installations	E - Overhead	4. Regulatory Programs	50,000	50,000	50,000	50,000	50,000
Not yet assigned	GSE Distributed Generation Blanket	E - Overhead	2. Mandated	50,000	50,000	50,000	50,000	50,000
Not yet assigned	GSE-Dist-Genl Equip Blanket	E - Non-Delivery	2. Mandated	50,000	50,000	50,000	51,500	51,500
Not yet assigned	Install 39L4 Distribution Slayton Hilll	E - Overhead/Underground	4. Regulatory Programs	-	290,000	-		
Not yet assigned	MT Support- 16L7 Distribution Feeder	E - Overhead/Underground	4. Regulatory Programs	-	290,000			
Not yet assigned	PS&I Activity - New Hampshire	E - Overhead	5. Discretionary	-	-	100,000	100,000	100,000
Not yet assigned	Install Solar Panels - GSE Buildings	E - Non-Delivery	5. Discretionary	-	300,000	-	-	
Not yet assigned	Reserve for New Business Residential	E - Overhead/Underground	3. Growth	-	-	-	159,135	159,135
Not yet assigned	Reserve for New Business Commercial Unident specific & SC	E - Overhead/Underground	3. Growth	-	-	-	159,135	159,135
Not yet assigned	Install Lebanon 1L2-1L3 Feeder Tie	E - Overhead	5. Discretionary	-	345,000	-		
Not yet assigned	IE-NN UG Structures and Equipment	E - Overhead	5. Discretionary	50,000	50,000	50,000	50,000	150,000
Not yet assigned	Reserve for Unidenfified Discretionary Projects	E - Non-Delivery	5. Discretionary	50,000	50,000	50,000	100,000	100,000
Not yet assigned	Reserve for Damage/Failure Unidentified Specifics &	E - Overhead/Underground	5. Discretionary	-	100,000	103,000	106,090	106,090
Not yet assigned	Install 39L4 Feeder Position Slayton Hill	E - Substatio n	4. Regulatory Programs	-	450,000	-		
Not yet assigned	MT Support- 16L7 Distribution Feeder (Substation)	E - Substatio n	4. Regulatory Programs	-	450,000			
Not yet assigned	Air Break Switch Upgrade Program	E - Overhead	5. Discretionary	-	150,000	100,000	100,000	100,000
Not yet assigned	Charlestown DSub	E - Substatio n	4. Regulatory Programs	-	-	-	450,000	-
Not yet assigned	GSE-Dist-Load Relief Blanket	E - Overhead/Underground	2. Mandated	80,000	100,000	100,000	103,000	103,000
Not yet assigned	NN ERR/Pockets of Poor Perf	E - Overhead	5. Discretionary	-	50,000	100,000	100,000	250,000
Not yet assigned	SCADA Data center upgrades	E - Overhead	5. Discretionary	100,000	100,000	100,000	100,000	100,000
Not yet assigned	SAP-Ariba GSE Portion Procure to Pay Software	E - Non-Delivery	5. Discretionary	523,080				

Project #	Project_Description	Discipline	Priority	2020 Capital Plan	2021 Capital Plan	2022 Capital Plan	2023 Capital Plan	2024 Capital Plan
Not yet assigned	Lebanon Area Low Voltage Mitigation	E - Overhead	2. Mandated	-	50,000	50,000	50,000	400,000
Not yet assigned	Amerductor replacement program	E - Overhead	5. Discretionary	-	100,000	100,000	100,000	300,000
Not yet assigned	IT Systems & Equipment Blanket	E - Non-Delivery	5. Discretionary	125,000	125,000	125,000	125,000	125,000
Not yet assigned	GSE-Dist-St Light Blanket	E - Overhead	2. Mandated	125,000	125,000	125,000	125,000	125,000
Not yet assigned	GSE-Dist-3rd Party Attach Blanket	E - Overhead	2. Mandated	125,000	125,000	128,750	132,613	132,613
Not yet assigned	Pelham-New 14L5 Fdr Breaker Position	E - Substation	4. Regulatory Programs	-	700,000	-	-	
Not yet assigned	Pelham-New 14L5 Fdr Distribution Line	E - Substatio n	4. Regulatory Programs	-	700,000	-	-	
Not yet assigned	Feeder Getaway Cable Replacement	E - Underground	5. Discretionary	-		250,000	250,000	250,000
Not yet assigned	Golden Rock Underground	E - Overhead/Underground	4. Regulatory Programs	100,000	-	-	700,000	
Not yet assigned	Underperforming Feeder Program	E - Overhead/Underground	5. Discretionary	-	300,000	103,000	106,090	400,000
Not yet assigned	01757 NN ARP Breakers & Reclosers	E - Substation	5. Discretionary	100,000		100,000	375,000	375,000
Not yet assigned	Golden Rock Substation	E - Substation	2. Mandated	650,000	-	-	350,000	
Not yet assigned	Install Service to Tuscan Village South Line	E - Overhead/Underground	3. Growth	900,000	100,000	-		
Not yet assigned	GSE Facilities Capital Improvements	E - Non-Delivery	5. Discretionary	600,000	180,000	130,000	178,714	
Not yet assigned	Rebuild Lockhaven Rd Enfield Phase 1	E - Overhead	5. Discretionary	-	-	10,000	1,000,000	100,000
Not yet assigned	Rebuild Lockhaven Rd Enfield Phase 2	E - Overhead	5. Discretionary	-	-	-	10,000	1,100,000
Not yet assigned	Main St Salem - Overhead Line Relocation	E - Overhead/Underground	2. Mandated	1,200,000				
Not yet assigned	Golden Rock Distribution Feeder 19L6	E - Overhead/Underground	4. Regulatory Programs	1,300,000				
Not yet assigned	01663 GS Storm Program Proj	E - Overhead	2. Mandated	300,000	300,000	300,000	300,000	300,000
Not yet assigned	Purchase and Rennovate New Building - Walpole	E - Non-Delivery	5. Discretionary	-	500,000	500,000	515,000	
Not yet assigned	Install Lebanon 1L2 Feeder Tie - Plainfield	E - Overhead	5. Discretionary	-	-	300,000	1,000,000	300,000
Not yet assigned	Rockingham Distribution Feeders	E - Overhead/Underground	4. Regulatory Programs	500,000	1,000,000	100,000		
Not yet assigned	01659 Granite St Meter Purchases	E - Meters	2. Mandated	840,000	250,000	257,500	265,225	265,225
Not yet assigned	Transportation Fleet & Equip. Blanket	E - Non-Delivery	5. Discretionary	1,129,000	100,000	100,000	550,000	
Not yet assigned	GSE-Dist-Asset Replace Blanket	E - Overhead/Underground	2. Mandated	400,000	400,000	412,000	424,360	424,360
Not yet assigned	Install Vilas Bridge 12L1-12L2 Feeder Tie	E - Overhead	5. Discretionary	-	-	300,000	1,000,000	1,000,000
Not yet assigned	01660 Granite St Transformer Purchases	E - Transformers	2. Mandated	600,000	420,000	432,600	445,578	445,578
Not yet assigned	GSE-Dist-Public Require Blanket	E - Overhead	2. Mandated	520,000	520,000	535,600	551,668	551,668
Not yet assigned	Golden Rock Distribution Feeder 19L8	E - Overhead/Underground	4. Regulatory Programs	-			2,700,000	
Not yet assigned	GSE Backup Battery Program	E - Overhead/Underground	4. Regulatory Programs	1,500,000	1,500,000			
Not yet assigned	GSE-Dist-Reliability Blanket	E - Overhead	2. Mandated	618,000	636,540	655,636	675,305	675,305
Not yet assigned	Enhanced Bare Conductor Replacement	E - Overhead	5. Discretionary	875,000	875,000	875,000	875,000	875,000
Not yet assigned	SCADA and Distribution Automation	E - Overhead	5. Discretionary	-	1,000,000	1,000,000	1,000,000	2,000,000
Not yet assigned	Dist-Damage&Failure Blanket	E - Overhead	2. Mandated	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Not yet assigned	Rockingham Substation	E - Substation	4. Regulatory Programs	500,000	5,000,000	500,000	-	
Not yet assigned	IE-NN URD Cable Replacement	E - Underground	5. Discretionary	-	1,500,000	1,500,000	1,500,000	2,000,000
Not yet assigned	Bare Conductor Replacement Program	E - Overhead	4. Regulatory Programs	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Not yet assigned	Customer First Project *	E - Non-Delivery	5. Discretionary	3,175,286	15,476,633	3,167,603		
Not yet assigned	GSE-Dist-New Bus-Comm Blanket	E - Overhead	3. Growth	1,485,260	1,529,818	1,575,712	1,622,984	1,622,984
Not yet assigned	GSE-Dist-New Bus-Resid Blanket	E - Overhead	3. Growth	1,856,575	1,912,272	1,969,640	2,028,730	2,028,730
Not yet assigned	Rockingham Substation Transmission Supply	E - Overhead/Underground	3. Growth	500,000	6,000,000	6,000,000		
				23,776,701	**47,749,763**	**25,217,042**	**24,072,936**	**20,661,610**

** Customer First project includes upgrade to SAP system and all related integration/applications (SAP Foundation, ERP/EAM, CIS, GIS and AMI)*

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-20

Date of Response: 11/1/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 9-3, please explain why Sections 3, 5, and 7 are not filled out on the Project Close Out Reports provided.

RESPONSE:

For Section 3, given that the business cases and other project documentation are readily available, and that the status of projects is discussed in the monthly review of capital projects that takes place in the capital budget meetings, the portion of Section 3 indicating the location of certain documents has not been viewed as critical to the overall project documentation. It is viewed as more important that the necessary documentation has been prepared and the approvals received. Blanket projects will not have this information filled out due to the nature of the project. Blanket projects have numerous work orders within them and are usually short duration, such as installation of a residential overhead service. For non-blanket projects, not all of the items in Section 3 may apply, such as the risks and issues log. Sections 5 (Lessons Learned) and 7 (Open Issues) are job specific. If there are no identified issues, these sections will be blank or indicate "N/A." An example of when these sections were not blank was the Project Close Out form provided for 8830-C36430.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 9

Date Request Received: 9/26/19 Date of Response: 10/10/19
Request No. Staff 9-17 Respondent: Melissa F. Bartos

REQUEST:

Reference Bartos Testimony. Please provide Liberty's expected increase in primary distribution plant additions over the next 2 to 5 years. Please identify the amount of the primary distribution plant additions that are due to increases in peak demand. For anticipated investments related to increases in peak demand, please provide the total cost, nameplate capacity increase, and anticipated increase in system capacity as evaluated under standard planning conditions.

RESPONSE:

Table 1 on the following pages contains Company information regarding plant additions over the next five years.

Docket No. DE 19-064 Request No. Staff 9-17

Table 1

Project Name 2020 - 2024 Total Cost	Increase in Nameplate Capacity (Increase in System Capacity)	Description of Primary Plant Additions	Description of Secondary Plant Additions	Description of Transformer Plant Additions
Golden Rock Project $5,800,000	55 MVA (79 MVA non firm)	Add one new 55 MVA 115/13 kV transformer and three distribution feeder positions at the Golden Rock substation. One power transformer and two distribution feeders are added in 2019 and one distribution feeder will be added in 2020.The 2020 feeder installation will require approximately 700ft of 3-1000 kCMIL Cu cables and 2.75 miles of 477 spacer cable. Approximately 55 poles will be replaced as part of this new feeder install.	It is not anticipated that the Golden Rock will add considerable secondary plant. It is assumed that the existing secondary wires will be transferred.	Approximately 24 transformers will be replaced along the 2.75 mile reconductoring project.
Rockingham Project $20,100,000	110 MVA nameplate from transformer (92 MVA firm)	Add two new 55 MVA 115/13 kV transformers and six distribution feeder positions in a metalclad switchgear configuration. Approximately 2 miles of 3-1000 kCMIL Cu cables and 2 miles of 477 spacer cable will be added as part of this project.	It is not anticipated that the Rockingham project will add considerable secondary plant. It is assumed that the existing secondary wires will be transferred.	The number of distribution transformers that will be replaced as part of this project has not been determined.
Slayton Hill 39L4 Project $740,000	Not Applicable (One distribution feeder will add approximately 12MVA of capacity.)	The new Slayton Hill 39L4 feeder position will be installed at the Slayton Hill substation to provide load relief to the West Lebanon area from a new customer expansion. Approximately 850 feet of 3-1000 kCMIL Cu cables and one load break will be installed as part of this project.	This project will not add considerable secondary plant.	There will be no distribution transformers replaced as part of this project.

Docket No. DE 19-064 Request No. Staff 9-17

Project Name 2020 - 2024 Total Cost	Increase in Nameplate Capacity (Increase in System Capacity)	Description of Primary Plant Additions	Description of Secondary Plant Additions	Description of Transformer Plant Additions
Mt Support 16L7 Project $740,000	Not Applicable (One distribution feeder will add approximately 12MVA of capacity.)	The new Mt Support 16L7 feeder position will be installed at the Mt Support substation to provide load relief to the North Lebanon area from a new customer expansion .Approximately 900 feet of 3-1000 kCMIL Cu cables will be installed as part of this project.	This project will not add considerable secondary plant.	There will be no distribution transformers replaced as part of this project.
Distribution Transformer Upgrades $375,000	Average increase in nameplate capacity is 25kVA. Assuming 50 replacements / year for the next five years gives 6.25 MVA of increased nameplate capacity. (Not Applicable)	This program aims to reduce excess loading conditions on distribution transformers over a 15 year period. Based on a 15 year program, 50 installations need to be replaced annually. This project will not add considerable distribution plant.	This project will reconfigure existing secondary to balance loading and will not add considerable secondary plant.	In the next five years it is anticipated that 250 transformers will be replaced due to capacity issues.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Data Requests - Set 6

Date Request Received: 8/23/19
Request No. Staff 6-23

Date of Response: 9/11/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Re: Staff 3-29 and Staff 5-14 a.:

a. Confirm that the 2019 growth projects represented in the table in Staff 3-29 totaling $3.5 million are related to the Tuscan Village project? What other growth projects are related to Tuscan Village but not listed in the table?

b. To date how much capital has been invested by Liberty in all projects related to Tuscan Village? Please provide an itemization by project number and amount.

c. Tuscan Village has contributed $752,989 in CIAC: What is the current estimate for additional CIAC yet to be provided?

d. What is the estimated dollar amount of the growth projects that will be placed in rate base upon completion?

e. What is the current completion date for the Tuscan Village project?

f. If not for the Tuscan Village project, i.e. the project, associated load (14 – 17 MW) and projected revenue ($2.9 million) do not exist, which of the proposed growth projects would still be included the capital budget and scheduled for construction? Please itemize according to project number and provide the financial and engineering justification for each.

RESPONSE:

a. As stated in response to Staff 3-29, of the projects listed in the table in Staff 3-29, all are related to the Tuscan build-out except 8830-1956. This project, budgeted at $200,000, is related to increased load on Interstate 93, Exit 3, and to a recent expansion project at Canobie Lake Park. The following projects are also related to the Tuscan Village expansion but were not categorized as growth projects:

- 8830-1964 – Rockingham Substation – Asset condition: retire Salem Depot substation

Docket No. DE 19-064 Request No. Staff 6-23

- Rockingham Distribution Feeders – Asset condition: retire Salem Depot substation, new feeders are required serve from the Rockingham substation. The project is expected to commence in 2020 so project numbers are not available at this time.

b. As of the date of this response, the total capital invested on Tuscan Village-related projects between 2018 and 2019 is $6.8 million, which includes the $3.3 million shown in the table in Staff 3-29. Please see the response to Staff 6-24 for the civil and electrical layout of what has been installed to date.

c. Until the final design for the services at each of the individual parcels is completed, the Company will not know how much more CIAC will be required. The final designs for each service will be provided by the developers on an ongoing basis. Please refer to the response to Staff 6-24 for additional information.

d. The estimated dollar amount is $29.95 million, as provided in the testimony of Rivera, Strabone, and Tebbetts on Bates II-197.

Although these projects were categorized as growth, they also look to address other existing system issues, are part of a multi-phased construction approach, and support the construction of the Rockingham projects, as provided in Staff 3-29.a. Other non-growth benefits include:

- Golden Rock 23kV relocation – This project makes room for the addition of a new 115kV line to Golden Rock, (Phase 1 of the Salem Area Study), which will also be routed to supply the new 115kV Rockingham substation and Tuscan Village (Phase 2 of the Salem Area Study).
- The Golden Rock Substation and associated distribution feeders will support Tuscan Village growth until the new Rockingham substation can be built. They will also support the construction of the Rockingham Transmission Supply by reducing the loading on the 23kV system and facilitate planned outages. In addition, these projects will allow for the retirement of the Barron Ave substation, which needs to be replaced due to asset condition as previously discussed in Docket No. DE 16-383, Response to Staff 4-51, and will reduce the load at risk from the Spicket River substation as previously discussed in Docket No. DE 16-383, Response to Staff 4-50. This is part of Phase 1 of the Salem Area Study.
- The 13L2-9L3 feeder tie provides additional flexibility to restore load given the additions of the Gateway Project, which consists of an office building, a nursing home, a day care center, and a small business park off Exit 3 on Interstate 93. This project is not related to the Tuscan Village expansion.
- Rockingham Transmission Supply will install two new 115kV lines to supply the new Rockingham substation. Each Transmission pole line will include a 23kV underbuilt circuit, which will initially serve as the supply to the Olde Trolley substation and, in the future, will serve as new Golden Rock 13kV circuits (Phase 3 of the Salem Area Study).

e. The estimated completion date for all of Tuscan North and South is 2022. Please refer to the response in Staff 6-24 for the breakdown of the project between the north and south.

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This response will be hypothetical in nature given that Liberty does not analyze the system as if certain events that are taking place never occurred. Liberty has a responsibility to serve new load and support customer expansions in its service areas. For example, in 2013 Granite State Electric constructed the 115kV/13kV Michael Ave Substation in response to planned expansion by the Whelen Engineering Company. A new 115kV transmission line, 115kV/13kV transformer, and new 13kV feeder were installed to support the customer's expansion plans. There were no project costs assessed to the customer for the construction of these facilities because the construction of the 115kV/13kV Michael Ave substation also addressed asset conditions with the Charlestown Substation and provided for its ultimate retirement. The Michael Ave project has similarities to the Salem Area projects in that these projects were developed to support specific large customer expansions, address other substation asset conditions in the area, and provide a general benefit to all customers in the area.

If the Tuscan Village project was never planned, the Salem Area Study scope would have had different objectives, leading to potentially different options to serve the growing load in the area and to address asset conditions in the area. This impact cannot be determined without a detailed analysis. However, for the purpose of answering the question as posed, we can summarize that without the planned expansion of the Tuscan Village development we would have been left with the present concerns of the existing distribution system. The major present concerns of the distribution system are as follows:

- Currently, the loss of the existing 115kV supply line to Golden Rock or a failure of the 115kV transformer at Golden Rock will result in approximately 10MVA of load at risk for Liberty's 23kV system. Liberty Utilities depends on National Grid to expedite repairs should an outage-related problem occur anywhere along the National Grid-owned transmission corridor for the G-133 115kV transmission line, or should the Golden Rock substation transformer fail. The contingency for this scenario is to re-supply the load from National Grid's 23kV supply lines 2353 and 2376. These National Grid 23kV lines have limited capacity and cannot supply Liberty's load during contingency. For a transformer outage, the assumed time to install a mobile transformer is 24 hours which could result in 240 MWHs of load at risk and is above the allowable limit per the Liberty and National Grid Planning Criteria.
- The other major capacity issue involves load at risk from the Spicket River No. 13 Substation. The Spicket River No.13 Substation is currently supplied with 23 kV by the 2376 circuit from the National Grid Ward Hill Substation in Methuen, MA. The 2376 circuit ties with the 2353 circuit, which also originates from Ward Hill, via a pole-mounted recloser loop scheme. The tie is located in the Spicket River Massachusetts Right of Way. Downstream of the 2376/2353 tie, the 2376 circuit continues for 4.3 miles in National Grid territory crossing into New Hampshire and traveling 0.9 miles to the Spicket River No. 13 Substation. Approximately 5.2 miles of the 2376 circuit are exposed to outages without any backup, with 4.3 miles in National Grid's maintenance territory and 0.9 miles in Liberty Utilities' territory. An outage on this 23kV supply line occurred during a recent major storm event and resulted in customer outages for customers supplied from the Spicket River Substation. The loss of the 23 kV source for an outage on the 5.2

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mile section requires the Spicket River circuits to be backed up by existing distribution circuit ties and there is currently a lack of capacity in the area.

- The last major present concern of the existing distribution system relates to the condition of Salem Depot and Barron Ave Substations. Barron Ave Substation was initially constructed in the early 1960s. There are a substantial number of asset condition and operability issues of concern at Barron Avenue. Its capacity is limited by modular transformers supplied via a 23kV sub-transmission system. The Salem Depot substation is somewhat older, initially constructed in the mid-1950s, with similar or worse asset condition concerns, and with similar transformation and supply constraints.

To varying degrees, there are asset condition, maintenance, and operating issues with most groupings of equipment at both Barron Avenue and Salem Depot. Simply replacing discrete pieces or groupings of equipment would not be feasible due to the multiple equipment deficiencies at the substations. Maintaining, repairing, or replacing the assets in their existing location and configuration, while possible, would be costly and would not be expected to yield a significant improvement in the overall reliability or operability of the substation. Due to the design and overall condition of the steel, foundations, bus, switches, and control houses, both substations would require significant rebuild in situ. Prior experience retrofitting vintage modular or box structure substations supports the notion that retrofit costs can quickly escalate.

Typically, such projects do not result in improved reliability or additional capacity due to the supply system and/or space constraints. In the case of Barron Ave, the substation is located in a residential neighborhood and Granite State has dealt with abutter concerns for decades. Salem Depot is located in a dense commercial/residential area making maintenance access and equipment replacement a significant challenge.

The most apparent solution is to replace, over time, the functionality of both the Barron Ave and Salem Depot assets with modern distribution facilities from a 115kV transmission system supplied substation as close to the Salem load center as possible. Given the loading limitations of the 23kV supply system and the concerns with asset condition, the Company's strategy is to move the distribution system from a 23kV/13.2kV configuration to a more robust and reliable 115kV/13.2kV substation transformer based system. This strategy would still require the Company to undertake the projects listed in Staff 3-29.

A new 115kV transmission line and 115kV/13.2kV transformer and associated distribution feeders would still be required at Golden Rock to retire Barron Ave Substation and reduce the load at risk at Spicket River. The relocation of the 23kV supply line at Golden Rock would still be required to make room for the new 115kV transmission line.

A new 115kV/13.2kV substation, 115kV supply and associated distribution feeders would still be required in the Salem area to retire the Salem Depot Substation, reduce the load at risk at Spicket River and resolve other planning criteria violation. Given the reduced loading projections and capacity requirements, it could be assumed that these projects would be of smaller scale. Itemization according to project number and financial

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and engineering justification cannot be determined without performing a detailed analysis and, as such, are not available.

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty Utilities

DE 19-064
Distribution Service Rate Case

Staff Technical Session Data Requests - Set 1

Date Request Received: 10/18/19
Request No. Staff TS 1-33

Date of Response: 11/14/19
Respondent: Joel Rivera
Anthony Strabone
Heather M. Tebbetts

REQUEST:

Responses to 6-24 and 6-36.

a. Please provide an updated development project similar to what is shown in 6-24 b.1 and b.2 with the buildings depicted on the drawing that have permanent electric service as of 8-31-19.

b. Please provide the narrative on the above buildings listed in 8a. above as it relates to the schedule legend on the drawings.

c. The loading on the park as depicted in 6-36 attachment (excel spreadsheet) does not align with the Company's earlier response of 2.094 MW, please explain the discrepancy.

RESPONSE:

a. Please reference Attachment TS 1-33.a. Please note the following comments regarding the attachment:

- The buildings identified in Box 1 are located on the Southern Parcel. They are currently under construction with an expected Spring 2020 Completion Date.
- The building identified in Box 2 is located on the Southern Parcel. This building is also under construction with an expected Fall 2020 Completion Date.
- The building identified in Box 3 is located on the Southern Parcel. This building is also under construction with an expected Winter 2020 Completion Date.
- The building identified in Box 4 is located on the North Parcel and is known as Salem Ford. This building was energized on 3/28/2018.
- The buildings identified in Box 5 are located on the North Parcel and are known as the Dolben Property. There are five buildings located on this parcel. Each building was energized at different times in accordance with the Developer's Construction Schedule. Energization dates are as follows: 3/1/2018; 8/31/2018;

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10/09/2018; 11/29/2018; and 1/25/2019. It should be noted that these buildings are not yet fully occupied with residents.

- The building identified in Box 6 is located on the North Parcel and consists of five Commercial Units. Two of these units are currently occupied while the remaining three are empty. The first commercial unit is occupied by Market Basket. Construction power for Market Basket was energized on 12/10/2018, but Market Basket did not open until 7/1/2019. The second unit is occupied by HomeSense. Construction power was energized on 5/20/2019, but HomeSense did not open until 7/1/2019.
- The buildings identified in Box 7 are located on the North Parcel and are known as Black Brook Properties. There are twelve buildings located on this parcel. Nine buildings have been constructed and three buildings are still under construction. There are various energization dates associated with this parcel between 5/22/2018 and 9/12/2019.
- The buildings identified in Box 8 have not yet been constructed. The Developer has not indicated when construction will begin.
- The buildings identified in Box 9 are not built. The Developer has indicated this portion of North Parcel is currently being redesigned.

b. Please see the response to part a.

c. The Company's earlier response of 2.094 MW was based on an estimate that relied on the anticipated annual kWh sales using industry load estimates. The Excel spreadsheet provided as Attachment Staff 6-36.xlsx gives actual load readings from two of the Company's pole mounted reclosers that supply the Tuscan development. Due to construction delays as a result of the developer's redesigning portions of the North parcel, the northern portion of the Tuscan development has yet to reach its maximum demand. The Company will continue to monitor this peak load.

TUSCAN VILLAGE

170 ACRE TUSCAN VILLAGE MASTERPLAN

PARKING (50 acres):	PROGRAM 50 Acres	SF.
1,700 Cars	Retail	160,700 sf
	Car Dealer	38,500 sf
	Multi-Family	256 units (260,000 sf) (+6,000 sf Clubhouse)
	Townhomes	96 units (300,000 sf)
	Total	**765,200 sf**

PARKING (120 acres):	PROGRAM 120 Acres	SF.
6,251 Cars	Retail	562,250 sf
	Tuscan Retail	12,000 sf
	Tuscan Hotel	+/- 160 rooms (134,000 sf)**
	Medical Office (Outparcel)	200,000 sf
	Office (Village)	100,000 sf
	Office (Outparcel)	475,000 sf
	Residential (Outparcel)	281 units (295,500 sf) 8,500 sf Amenity & Pool
	Residential (Village)	75 units (64,000 sf)
	Assisted Living	165 units (180,000 sf)
	55+ Duplex Development	30,000 sf
	Maintenance Garage	18,000 sf
	Total	**2,079,250 sf**

**Hotel SF & Program Breakdown
Basement (mechanical): 12,500
Floor 1 (amenities, retail, banquet): 34,500 sf
Floors 2-4 (rooms) : 87,000 sf
Total SF: 134,000 sf

PRELLWITZ CHILINSKI ASSOCIATES

TUSCAN VILLAGE - MASTERPLAN 07/31/2018
SALEM, NEW HAMPSHIRE

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