

ATTACHMENT B

****Confidential****

Exhibit JFG - 1
J.F. GUASTELLA

Aquarion Water Company of New Hampshire

COST OF SERVICE STUDY

December 2020

Aquarion Water Company of New Hampshire

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Aquarion Water Company of New Hampshire

FUNCTIONAL ALLOCATION TO CUSTOMER CLASSES

Function	Total	Residential	Commercial	Industrial	PA	Seasonal	Fire Service	
							Capacity	Hydrants
Base	\$ 2,968,962	\$ 1,990,719	\$ 738,945	\$ 5,522	\$ 64,337	\$ 139,690	\$ 29,749	\$ -
Extra Capacity:								
Maximum Day	\$ 1,908,464	\$ 969,500	\$ 239,837	\$ 1,794	\$ 20,879	\$ 113,363	\$ 563,092	\$ -
Peak Hour	\$ 1,457,098	\$ 533,225	\$ 148,449	\$ 1,224	\$ 13,041	\$ 56,127	\$ 705,017	\$ -
Customer:								
Meters / Services	\$ 1,627,227	\$ 1,221,787	\$ 230,985	\$ 1,074	\$ 22,326	\$ 151,055	\$ -	\$ -
Billing & Accounting	\$ 726,008	\$ 665,176	\$ 49,594	\$ 116	\$ 3,449	\$ 5,256	\$ 2,418	\$ -
Hydrants	\$ 74,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,149
Total	\$ 8,761,908	\$ 5,380,406	\$ 1,407,809	\$ 9,730	\$ 124,031	\$ 465,492	\$ 1,300,275	\$ 74,149

Aquarion Water Company of New Hampshire

ALLOCATION OF PRO FORMA REVENUE REQUIREMENT TO FUNCTIONAL CLASSIFICATIONS

Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
				Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
UTILITY OPERATING INCOME	\$ 2,893,039	31	\$ 1,060,880	\$ 767,454	\$ 696,084	\$ 349,791	\$ 3,071	\$ 15,760
OPERATION & MAINTENANCE	3,281,139	64	1,008,751	503,106	214,484	792,148	729,902	32,749
DEPRECIATION	1,310,407	71	445,246	318,176	216,064	317,916	-	13,005
PROPERTY TAXES	860,716	41	294,841	199,066	232,626	122,650	-	11,532
PAYROLL TAXES	87,976	62	32,393	22,678	1,852	19,744	11,309	-
INCOME TAX	556,294	31	203,993	147,571	133,848	67,260	591	3,030
TOTAL OPERATING REVENUE	\$ 8,989,571	21	\$ 3,046,105	\$ 1,958,052	\$ 1,494,958	\$ 1,669,508	\$ 744,872	\$ 76,076
LESS:								
Late fee revenues	(36,762)	21	(12,457)	(8,007)	(6,114)	(6,827)	(3,046)	(311)
Antenna rental income	(163,511)	21	(55,406)	(35,615)	(27,192)	(30,367)	(13,548)	(1,384)
Misc. charge	(27,389)	21	(9,281)	(5,966)	(4,555)	(5,087)	(2,269)	(232)
REVENUE FROM SALES	\$ 8,761,908	21	\$ 2,968,962	\$ 1,908,464	\$ 1,457,098	\$ 1,627,227	\$ 726,008	\$ 74,149
PERCENTS	100.00%	21	33.88%	21.78%	16.63%	18.57%	8.29%	0.85%

Aquarion Water Company of New Hampshire

ALLOCATION OF RATE BASE ELEMENTS TO FUNCTIONAL CLASSIFICATIONS

Description	Total Amount	Code	Base	Extra - Capacity		Meters and Services	Billing and Accounting	Hydrants
				Maximum Day	Peak Hour			
UTILITY PLANT	\$ 56,033,346	41	\$ 19,194,401	\$ 12,959,380	\$ 15,144,171	\$ 7,984,622	\$ -	\$ 750,772
ACCUMULATED DEPRECIATION	\$ (13,570,348)	51	\$ (3,888,477)	\$ (2,722,094)	\$ (3,620,675)	\$ (2,900,551)	\$ -	\$ (438,552)
CONTRIBUTIONS IN AID OF CONSTRUCTION	\$ (2,431,613)	3	\$ (900,670)	\$ -	\$ (1,530,944)	\$ -	\$ -	\$ -
ADVANCES	\$ (652,006)	3	\$ (241,503)	\$ -	\$ (410,503)	\$ -	\$ -	\$ -
MATERIALS & SUPPLIES	\$ 163,416	41	\$ 55,979	\$ 37,795	\$ 44,167	\$ 23,286	\$ -	\$ 2,190
DEFERRED TAXES	\$ (3,736,572)	51	\$ (1,070,685)	\$ (749,524)	\$ (996,947)	\$ (798,662)	\$ -	\$ (120,755)
CASH WORKING CAPITAL	\$ 172,196	64	\$ 52,940	\$ 26,403	\$ 11,256	\$ 41,572	\$ 38,306	\$ 1,719
PREPAYMENTS	\$ 89,815	41	\$ 30,766	\$ 20,772	\$ 24,274	\$ 12,798	\$ -	\$ 1,203
DEFERRED DEBITS (Tank Painting)	\$ 17,710	5	-	-	17,710	-	-	-
TOTALS	\$ 36,085,944	31	\$ 13,232,751	\$ 9,572,733	\$ 8,682,510	\$ 4,363,067	\$ 38,306	\$ 196,577
PERCENTS	100.00%	31	36.67%	26.53%	24.06%	12.09%	0.11%	0.54%

	B	C	D	E	F	G	H	I	J	K
1	**Confidential**									Exhibit JFG - 1
2										Schedule 4
3										J.F. GUASTELLA
4										
5	Aquarion Water Company of New Hampshire									
6										
7										
8	ALLOCATION OF UTILITY PLANT TO FUNCTIONAL CLASSIFICATIONS									
9										
10										
11										
12										
13										
14	Account		Total			Maximum	Peak	Meters and	Billing and	
15	No.	Description	Amount	Code	Base	Day	Hour	Services	Accounting	Hydrants
16										
17		<u>Intangible Plant</u>								
18	301	Organization	\$ 17,700	1	17,700	-	-	-	-	-
20										
21		<u>Source of Supply Plant</u>								
22	310	Land & Land Rights (Supply)	\$ 635,643	1	635,643	-	-	-	-	-
23	311	Structures & Improvements	\$ 642,550	2	377,948	264,602	-	-	-	-
24	314	Wells & Springs	\$ 4,401,622	2	2,589,034	1,812,588	-	-	-	-
25	316	Supply Mains	\$ 137,490	2	80,872	56,618	-	-	-	-
26	317	Other Water Source Plant	\$ 1,723,261	2	1,013,622	709,639	-	-	-	-
27										
28		<u>Pumping Plant</u>								
30	321	Structures & Improvements	\$ 1,392,388	4	515,699	360,990	515,699	-	-	-
32	325	Electric Pumping Equipment	\$ 940,101	4	348,185	243,730	348,185	-	-	-
34	328	Other Pumping Equipment	\$ 32,076	4	11,880	8,316	11,880	-	-	-
35										
36		<u>Water Treatment Plant</u>								
38	331	Structures & Improvements	\$ 1,068,822	2	628,681	440,141	-	-	-	-
39	332	Water Treatment Equipment	\$ 2,177,877	2	1,281,027	896,850	-	-	-	-
40										
41		<u>Transmission and Distribution Plant</u>								
42	340	Land & Land Rights (T & D)	\$ 314,551	42	84,545	59,182	105,848	59,392	-	5,584
43	341	Structures & Improvements	\$ 32,894	42	8,841	6,189	11,069	6,211	-	584
44	342	Distribution Reservoirs & Standpipes	\$ 2,708,344	5	-	-	2,708,344	-	-	-
45	343	Transmission & Distribution Mains	\$ 29,021,554	4	10,748,724	7,524,106	10,748,724	-	-	-
46	345	Services	\$ 5,731,679	6	-	-	-	5,731,679	-	-
47	346	Meters	\$ 1,620,461	6	-	-	-	1,620,461	-	-
48	347	Meter Installation	\$ 198,719	6	-	-	-	198,719	-	-
49	348	Hydrants	\$ 709,986	8	-	-	-	-	-	709,986
50	349	Other T & D Plant	\$ 178,436	42	47,960	33,572	60,045	33,691	-	3,168
51										
52		<u>General Plant</u>								
53	390	Structures & Improvements	\$ 566,029	41	193,895	130,911	152,981	80,658	-	7,584
54	391	Office Equipment Electronics	\$ 6,650	41	2,278	1,538	1,797	948	-	89
55	391H	Computer Hardware	\$ 241,906	41	82,866	55,948	65,380	34,471	-	3,241
56	391S	Computer Software	\$ 419,295	41	143,631	96,974	113,323	59,749	-	5,618
57	392	Transportation Equipment	\$ 644,403	41	220,742	149,037	174,163	91,826	-	8,634
58	393	Stores Equipment	\$ 331	41	113	77	89	47	-	4
59	394	Tools, Shop & Garage Equipment	\$ 87,849	41	30,093	20,318	23,743	12,518	-	1,177
61	396	Power Operated Equipment	\$ 109,715	41	37,583	25,375	29,653	15,634	-	1,470
62	397	Communications Equipment	\$ 51,553	41	17,660	11,923	13,933	7,346	-	691
63	398	Miscellaneous Equipment	\$ 219,461	41	75,177	50,757	59,314	31,273	-	2,940
64										
65										
66		TOTALS	\$ 56,033,346	41	\$ 19,194,401	\$ 12,959,380	\$ 15,144,171	\$ 7,984,622	\$ -	\$ 750,772
67										
68		PERCENTS	100.00%	41	34.26%	23.13%	27.03%	14.25%	0.00%	1.34%

Aquarion Water Company of New Hampshire

ALLOCATION OF ACCUMULATED DEPRECIATION TO FUNCTIONAL CLASSIFICATIONS

Account No.	Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
					Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
<u>Intangible Plant</u>									
301	Organization	\$ 9,085	2	5,344	3,741	-	-	-	-
303	Miscellaneous Intangible Plant	\$ (15,221)	2	(8,953)	(6,268)	-	-	-	-
<u>Source of Supply Plant</u>									
311	Structures & Improvements	\$ 236,615	2	139,177	97,438	-	-	-	-
314	Wells & Springs	\$ 1,092,889	2	642,837	450,052	-	-	-	-
316	Supply Mains	\$ 47,489	2	27,933	19,556	-	-	-	-
317	Other Water Source Plant	\$ 949,236	2	558,341	390,895	-	-	-	-
<u>Pumping Plant</u>									
321	Structures & Improvements	\$ 818,385	4	303,106	212,174	303,106	-	-	-
325	Electric Pumping Equipment	\$ (2,091)	4	(774)	(542)	(774)	-	-	-
326	Diesel Pumping Equipment	\$ 5,202	4	1,927	1,349	1,927	-	-	-
328	Other Pumping Equipment	\$ 29,058	4	10,762	7,534	10,762	-	-	-
<u>Water Treatment Plant</u>									
331	Structures & Improvements	\$ (56,160)	2	(33,033)	(23,127)	-	-	-	-
332	Water Treatment Equipment	\$ 73,919	2	43,479	30,440	-	-	-	-
<u>Transmission and Distribution Plant</u>									
341	Structures & Improvements	\$ 31,234	52	6,161	4,313	10,257	9,123	-	1,379
342	Distribution Reservoirs & Standpipes	\$ 1,124,468	5	-	-	1,124,468	-	-	-
343	Transmission & Distribution Mains	\$ 4,566,798	4	1,691,407	1,183,985	1,691,407	-	-	-
345	Services	\$ 2,284,927	6	-	-	-	2,284,927	-	-
346	Meters	\$ 32,560	6	-	-	-	32,560	-	-
347	Meter Installation	\$ 187,135	6	-	-	-	187,135	-	-
348	Hydrants	\$ 378,689	8	-	-	-	-	-	378,689
349	Other T & D Plant	\$ 91,531	52	18,055	12,639	30,059	26,736	-	4,042
<u>General Plant</u>									
390	Structures & Improvements	\$ 101,931	51	29,208	20,446	27,196	21,787	-	3,294
391	Office Equipment Electronics	\$ 13,811	51	3,957	2,770	3,685	2,952	-	446
391H	Computer Hardware	\$ 261,346	51	74,887	52,424	69,729	55,861	-	8,446
391S	Computer Software	\$ 430,887	51	123,467	86,432	114,964	92,099	-	13,925
392	Transportation Equipment	\$ 557,492	51	159,745	111,828	148,743	119,159	-	18,016
393	Stores Equipment	\$ 4,810	51	1,378	965	1,283	1,028	-	155
394	Tools, Shop & Garage Equipment	\$ 56,417	51	16,166	11,317	15,052	12,059	-	1,823
395	Laboratory Equipment	\$ (508)	51	(146)	(102)	(136)	(109)	-	(16)
396	Power Operated Equipment	\$ 97,089	51	27,820	19,475	25,904	20,752	-	3,138
397	Communications Equipment	\$ 68,257	51	19,559	13,692	18,212	14,589	-	2,206
398	Miscellaneous Equipment	\$ 93,068	51	26,668	18,669	24,831	19,893	-	3,008
TOTALS		\$ 13,570,348	51	\$ 3,888,477	\$ 2,722,094	\$ 3,620,675	\$ 2,900,551	\$ -	\$ 438,552
PERCENTS		100.00%	51	28.65%	20.06%	26.68%	21.37%	0.00%	3.23%

Aquarion Water Company of New Hampshire

ALLOCATION OF PRO FORMA OPERATION AND MAINTENANCE EXPENSES TO FUNCTIONAL CLASSIFICATIONS

Account No.	Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
					Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
	<u>Source of Supply</u>								
601	Operation Labor & Expenses - Labor	\$ 130	2	77	54	-	-	-	-
603	Merchandise Expenses	\$ 70,268	2	41,332	28,936	-	-	-	-
604	Rent Expense	\$ 22,650	2	13,323	9,327	-	-	-	-
611	Maint of Structures & Improvemt	\$ 706	2	415	291	-	-	-	-
612	Maint of Supply Eqmt	\$ 35,929	2	21,133	14,796	-	-	-	-
614	Maint. Of Wells & Springs	\$ 5,286	2	3,109	2,177	-	-	-	-
	<u>Pumping</u>								
620	Supervision & Engineering - Labor	\$ 947	4	351	245	351	-	-	-
623	Power Purchased for Pumping	\$ 232,482	1	232,482	-	-	-	-	-
624	Pumping Labor and Expenses	\$ 138,844	4	51,424	35,997	51,424	-	-	-
626	Misc Expenses	\$ 11,656	4	4,317	3,022	4,317	-	-	-
631	Maint of Structures & Improvemt	\$ 16,445	4	6,091	4,263	6,091	-	-	-
632	Maint of Power Production Eqmt	\$ 8,147	4	3,017	2,112	3,017	-	-	-
633	Maint of Pumping Equipmt	\$ 15,283	4	5,660	3,962	5,660	-	-	-
	<u>Treatment</u>								
640	Supervision & Engineering - Labor	\$ 4,741	2	2,789	1,952	-	-	-	-
641	Chemicals	\$ 57,619	1	57,619	-	-	-	-	-
642	Treatment Labor and Expenses	\$ 84,613	2	49,770	34,844	-	-	-	-
643	Misc. Expense	\$ 12,658	2	7,445	5,212	-	-	-	-
651	Maint of Structures & Improvemt	\$ 5,414	2	3,184	2,229	-	-	-	-
652	Maint of Treatment Eqmt	\$ 26,751	2	15,735	11,016	-	-	-	-
	<u>Transmission & Distribution</u>								
662	T&D Lines Expense	\$ 36,114	4	13,376	9,363	13,376	-	-	-
663	Meter Expense	\$ 38,602	6	-	-	-	38,602	-	-
664	Customer Installations Expense	\$ 32,173	6	-	-	-	32,173	-	-
665	Misc Expenses	\$ 106,236	61	14,209	9,946	14,677	62,526	-	4,877
670	Maint Supervision & Engineering	\$ 600	61	80	56	83	353	-	28
671	Maint of Structures & Improvemt	\$ 59,662	61	7,980	5,586	8,243	35,115	-	2,739
672	Maint of Storage	\$ 1,436	5	-	-	1,436	-	-	-
673	Maint of Mains	\$ 81,462	4	30,171	21,120	30,171	-	-	-
675	Maint of Services	\$ 139,766	6	-	-	-	139,766	-	-
676	Maint of Meters	\$ 19,686	6	-	-	-	19,686	-	-
677	Maint of Hydrants	\$ 14,945	8	-	-	-	-	-	14,945
678	Maint of Other T&D	\$ 21,141	61	2,828	1,979	2,921	12,443	-	970
	<u>Customer Accounting</u>								
902	Meter Reading	\$ 18,428	7	-	-	-	-	18,428	-
903	Records and Collection	\$ 258,707	7	-	-	-	-	258,707	-
904	Uncollectible Accounts	\$ 10,875	7	-	-	-	-	10,875	-
905	Allocated Customer Acct Expense	\$ 110,823	7	-	-	-	-	110,823	-
906	Information Technology	\$ 182,338	63	28,146	19,704	13,401	64,407	54,452	2,227
	<u>Administration & General</u>								
920	Administrative & General Salaries	\$ 434,631	62	160,034	112,039	9,148	97,540	55,870	-
921	Office Supplies & Expense	\$ 70,290	63	10,850	7,596	5,166	24,829	20,991	859
923	Outside Services	\$ 307,273	63	47,431	33,204	22,584	108,538	91,763	3,753
924	Insurance	\$ 1,226	63	189	132	90	433	366	15
925	Injuries & Damages	\$ 65,350	63	10,088	7,062	4,803	23,084	19,516	798
926	Employee Benefits	\$ 392,865	62	144,656	101,273	8,269	88,167	50,501	-
928	Regulatory Commission Exp	\$ 27,070	63	4,178	2,925	1,990	9,562	8,084	331
930	Misc General Expense	\$ 51,229	63	7,908	5,536	3,765	18,096	15,299	626
931	Rents	\$ 109,667	63	16,928	11,851	8,060	38,738	32,750	1,339
932	Maintenance of General Plant	\$ (62,025)	63	(9,574)	(6,703)	(4,559)	(21,909)	(18,523)	(758)
	SUBTOTAL	\$ 3,281,139	64	\$ 1,008,751	\$ 503,106	\$ 214,484	\$ 792,148	\$ 729,902	\$ 32,749
	PERCENTS	100.00%	64	30.74%	15.33%	6.54%	24.14%	22.25%	1.00%

Aquarion Water Company of New Hampshire

ALLOCATION OF DEPRECIATION EXPENSE TO FUNCTIONAL CLASSIFICATIONS

Account Number	Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
					Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
303	<u>Intangible Plant</u> Miscellaneous Intangible Plant	\$ 885	2	521	364	-	-	-	-
	<u>Source of Supply Plant</u>								
311	Structures & Improvements	\$ 14,457	2	8,504	5,953	-	-	-	-
314	Wells & Springs	\$ 159,779	2	93,982	65,797	-	-	-	-
316	Supply Mains	\$ 3,327	2	1,957	1,370	-	-	-	-
317	Other Water Source Plant	\$ 75,148	2	44,202	30,946	-	-	-	-
	<u>Pumping Plant</u>								
321	Structures & Improvements	\$ 22,557	4	8,354	5,848	8,354	-	-	-
325	Electric Pumping Equipment	\$ 77,277	4	28,621	20,035	28,621	-	-	-
328	Other Pumping Equipment	\$ 2,537	4	940	658	940	-	-	-
	<u>Water Treatment Plant</u>								
331	Structures & Improvements	\$ 33,774	2	19,866	13,908	-	-	-	-
332	Water Treatment Equipment	\$ 145,482	2	85,573	59,909	-	-	-	-
	<u>Transmission & Distribution Plant</u>								
341	Structures & Improvements	\$ 46	72	9	6	12	19	-	1
342	Distribution Reservoirs & Standpipes	\$ 46,313	5	-	-	46,313	-	-	-
343	Transmission & Distribution Mains	\$ 354,063	4	131,134	91,794	131,134	-	-	-
345	Services	\$ 129,536	6	-	-	-	129,536	-	-
346	Meters	\$ 161,074	6	-	-	-	161,074	-	-
347	Meter Installation	\$ 4,451	6	-	-	-	4,451	-	-
348	Hydrants	\$ 12,070	8	-	-	-	-	-	12,070
349	Other T & D Plant	\$ 4,407	72	817	572	1,105	1,838	-	75
	<u>General Plant</u>								
390	Structures & Improvements	\$ 28,981	71	9,864	6,905	5,030	6,900	-	282
391	Office Equipment Electronics	\$ 112	71	38	27	19	27	-	1
391H	Computer Hardware	\$ 19,503	71	6,638	4,647	3,385	4,643	-	190
391S	Computer Software	\$ 10,215	71	3,477	2,434	1,773	2,432	-	99
392	Transportation Equipment	\$ 6,380	71	2,171	1,520	1,107	1,519	-	62
394	Tools, Shop & Garage Equipment	\$ 2,457	71	836	585	426	585	-	24
396	Power Operated Equipment	\$ 1,997	71	680	476	347	475	-	19
397	Communications Equipment	\$ 5,155	71	1,755	1,228	895	1,227	-	50
398	Miscellaneous Equipment	\$ 13,399	71	4,560	3,193	2,326	3,190	-	130
	Less: CIAC Amortization	\$ (24,975)	3	(9,251)	-	(15,724)	-	-	-
	TOTAL	\$ 1,310,407	71	\$ 445,246	\$ 318,176	\$ 216,064	\$ 317,916	\$ -	\$ 13,005
	PERCENTS	100.00%	71	33.98%	24.28%	16.49%	24.26%	0.00%	0.99%

Aquarion Water Company of New Hampshire

SUMMARY OF ALLOCATION FACTORS

Description	Code	Base	Extra - Capacity		Customer		Hydrants
			Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
BASE	1	1.000000					
BASE / MAXIMUM DAY	2	0.588200	0.411800				
BASE / PEAK HOUR	3	0.370400		0.629600			
BASE / MAXIMUM DAY / PEAK HOUR	4	0.370370	0.259259	0.370370			
PEAK HOUR	5			1.000000			
CUSTOMER - METERS & SERVICES	6				1.000000		
CUSTOMER - BILLING & ACCOUNTING	7					1.000000	
HYDRANTS	8						1.000000
TOTAL OPERATING REVENUE	21	0.338849	0.217814	0.166299	0.185716	0.082860	0.008463
RATE BASE	31	0.366701	0.265276	0.240606	0.120908	0.001062	0.005447
UTILITY PLANT IN SERVICE	41	0.342553	0.231280	0.270271	0.142498	0.000000	0.013399
UTILITY PLANT IN SERVICE - T&D OTHER	42	0.268780	0.188146	0.336505	0.188815	0.000000	0.017754
ACCUMULATED DEPRECIATION	51	0.286542	0.200591	0.266808	0.213742	0.000000	0.032317
ACCUMULATED DEPRECIATION - T&D OTHER	52	0.197258	0.138081	0.328398	0.292099	0.000000	0.044164
OPERATION & MAINTENANCE - T&D OTHER	61	0.133751	0.093626	0.138160	0.588561	0.000000	0.045903
LABOR	62	0.368207	0.257780	0.021047	0.224420	0.128545	0.000000
O&M - EXCL POWER, CHEM & PURCH WATER	63	0.154361	0.108061	0.073498	0.353231	0.298635	0.012214
TOTAL OPERATING EXPENSE	64	0.307439	0.153333	0.065369	0.241425	0.222454	0.009981
DEPRECIATION EXPENSE	71	0.339777	0.242807	0.164883	0.242608	0.000000	0.009924
DEPRECIATION EXPENSE - T&D OTHER	72	0.185347	0.129743	0.250807	0.417043	0.000000	0.017060

Aquarion Water Company of New Hampshire

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

1 Applicable to items considered to be related to "Base" or average day system demands, and allocable to all customers. Allocated 100% to base.

2 Applicable to items considered to be related to meeting the maximum day system demands. The calculation of the factors is as follows:

	Ratio	%
Maximum Day Demand	1.70	100.00%
Average Day Demand	1.00	58.82%
Extra Capacity / Maximum Day:	0.70	41.18%

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

	Ratio	%
Peak Hour Demand	2.70	100.00%
Average Day Demand	1.00	37.04%
Extra Capacity/Peak Hour	1.70	62.96%

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

	Ratio	%
Peak Hour Demand	2.70	
Max Day Demand	1.70	
Excess Peak Hour over Max Day	1.00	37.04%
Extra Capacity / Maximum Day:	0.70	25.93%
Average Day Demand	1.00	37.04%

5 Applicable to items considered to be related entirely to meeting peak hour system demands. Allocated 100% to Extra-Capacity/Peak Hour.

6 Applicable to items considered to be related entirely to meters and services. Allocation 100% to "Meters and Services".

7 Applicable to items considered to be entirely related to customer billing and accounting. Allocated 100% to "Billing and Accounts".

8 Applicable to items considered to be related entirely to Company owned fire hydrants. Allocated 100% to "Hydrants".

21 Applicable to miscellaneous & sales for resale revenue. Factors are based on the overall weighted allocation of revenue requirement.

31 Applicable to items considered to be related to the Rate Base. Factors are based on the overall weighted allocation of all elements of the rate base.

Aquarion Water Company of New Hampshire

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

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

Description	Total Amount	Code	Base	Base 2	Extra - Capacity			Customer
					Maximum Day	Peak Hour	Peak Hour 2	Meters and Services
TOTAL PERCENT	\$ 13,570,348 100.00%	51	\$ 3,888,477 28.65%	#REF! #REF!	\$ 2,722,094 20.06%	\$ 3,620,675 26.68%	#REF! #REF!	\$ 2,900,551 21.37%

- 52 Applicable to Other Transmission and Distribution Accumulated Depreciation. Factors are based on the overall weighted allocation of Storage, Mains, Meters, Services and Hydrant Accumulated Depreciation.
- 61 Applicable to Other Transmission and Distribution Expense. Factors are based on the overall weighted allocation of Storage, Mains, Meters, Services and Hydrants expense.

Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
				Maximum Day	Peak Hour	Meters and Services	Billing and Accounting	
T&D - Storage, Mains, Meters Services & Hydrants								
TOTAL PERCENT	\$ 325,583 100.00%	61	\$ 43,547 13.38%	\$ 30,483 9.36%	\$ 44,982 13.82%	\$ 191,625 58.86%	\$ - 0.00%	\$ 14,945 4.59%

Aquarion Water Company of New Hampshire

EXPLANATION OF FUNCTIONAL ALLOCATION FACTORS

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

Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
				Maximum Day	Peak Hour	Meters & Services	Billing and Accounting	
TOTAL	\$ 143,362	62	\$ 52,787	\$ 36,956	\$ 3,017	\$ 32,173	\$ 18,428	\$ -
PERCENT	100.00%		36.82%	25.78%	2.10%	22.44%	12.85%	0.00%

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

Description	Total Amount	Code	Base	Extra - Capacity		Customer		Hydrants
				Maximum Day	Peak Hour	Meters & Services	Billing and Accounting	
TOTAL	\$ 1,300,170	63	\$ 200,696	\$ 140,498	\$ 95,560	\$ 459,260	\$ 388,276	\$ 15,880
PERCENT	100%		15.44%	10.81%	7.35%	35.32%	29.86%	1.22%

64 Resulting overall weighted allocation of all operation and maintenance expenses. Applicable to cash working capital.

71 Resulting overall weighted factors for Depreciation Expense.

72 Applicable to Other Transmission and Distribution Depreciation Expense. Factors are based on the overall weighted allocation of Storage, Mains, Meters, Services and Hydrant Depreciation Expense.

****Confidential****

Exhibit JFG - 1
Schedule 9
J.F. GUASTELLA

Aquarion Water Company of New Hampshire

SUMMARY OF SYSTEM WATER DEMANDS

Description	Factor	Quantity	Unit
Average Day	1.00	2.17	MGD
Maximum Day	1.70	3.68	MGD
Peak Hour	2.70	5.85	MGD
Fire Demand		4,000	GPM
Maximum Day Fire Use		0.960	MG
Max Day Plus Fire Demand		9.44	MGD
Less: Peak hour		3.60	MGD

Aquarion Water Company of New Hampshire

CUSTOMER CLASS ALLOCATION FACTORS

Customer Class	Base Average Consumption			Maximum Day				Peak Hour				Customer				
	Annual MG	MGD	%	Ratio	MGD	Extra MGD	%	Ratio	MGD	Extra MGD	%	Meters and Services		Billing and Accounting		
												Number of ERC's	%	Number of Bills	%	
METERED SERVICE:																
Residential	395.4	1.083	67.05	2.50	2.708	1.625	50.80	3.00	3.249	2.166	36.60	8,074.3	75.09	90,549	91.62	
Commercial	146.8	0.402	24.89	2.00	0.804	0.402	12.57	2.50	1.005	0.603	10.19	1,526.4	14.20	6,751	6.83	
Industrial	1.2	0.003	0.19	2.00	0.006	0.003	0.09	2.50	0.008	0.005	0.08	7.1	0.07	16	0.02	
Public Authority	12.7	0.035	2.17	2.00	0.070	0.035	1.09	2.50	0.088	0.053	0.90	147.5	1.37	469	0.48	
Seasonal	27.7	0.076	4.71	3.50	0.266	0.190	5.94	4.00	0.304	0.228	3.85	998.3	9.28	716	0.72	
Subtotal	583.6	1.599	99.00		3.854	2.255	70.50		4.654	3.055	51.61	10,753.6	100.00	98,501	99.67	
FIRE SERVICE		0.016	1.00		0.960	0.944	29.51		2.880	2.864	48.39		0.00	329	0.33	
Total		1.615	100.00		4.814	3.199	100.00		7.534	5.919	100.00	10,753.6	100.00	98,830	100.00	

Aquarion Water Company of New Hampshire

CALCULATION OF ERC's

		Monthly Billing																	
		Residential			Commercial			Industrial			Public Auth			Seasonal			Total		
Monthly	Factor	Bills	Customers	ERCs	Bills	Customers	ERCs	Bills	Customers	ERCs	Bills	Customers	ERCs	Bills	Customers	ERCs	Bills	Customers	ERCs
5/8"	1.0	87,993.0	7,332.8	7,332.8	4,081.0	340.1	340.1	1.0	0.1	0.1	200.0	16.7	16.7				92,275.0	7,689.6	7,689.6
3/4"	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1"	2.5	1,927.0	160.6	401.5	1,112.0	92.7	231.7	-	-	-	60.0	5.0	12.5				3,099.0	258.3	645.6
1 1/2"	5.0	317.0	26.4	132.1	336.0	28.0	140.0	12.0	1.0	5.0	84.0	7.0	35.0				749.0	62.4	312.1
2"	8.0	312.0	26.0	208.0	1,222.0	101.8	814.7	3.0	0.3	2.0	125.0	10.4	83.3				1,662.0	138.5	1,108.0
3"	15.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4"	22.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6"	37.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8"	75.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10"	120.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		90,549.0	7,545.8	8,074.3	6,751.0	562.6	1,526.4	16.0	1.3	7.1	469.0	39.1	147.5	716.0	716.0	998.3	97,785.0	8,148.8	9,755.3

Aquarion Water Company of New Hampshire

CALCULATION OF DESIGNED CUSTOMER CHARGE AND USAGE RATE

Customer Charge Cost Component	ERC's/Bills	Allocated Cost	Cost Per ERC/Bill
Meters & Services	10,753.6	\$ 1,627,227	
Billing & Accounting	0	723,590	
Total		\$ 2,350,817	\$ 218.61

Customer Charge Design:

Size	Factors	Bills	SC ERC's	ERC \$	Service Charge
Monthly					
5/8"	1.0	92,275	7,689.6	\$ 18.22	\$ 18.22
3/4"	1.5	-	-	\$ 27.33	\$ 27.33
1"	2.5	3,099	645.6	\$ 45.54	\$ 45.54
1 1/2"	5.0	749	312.1	\$ 91.09	\$ 91.09
2"	8.0	1,662	1,108.0	\$ 145.74	\$ 145.74
Seasonal					
5/8"	15.0	683	853.8	\$ 273.26	\$ 273.26
3/4"	22.6	-	-	\$ 411.71	\$ 411.71
1"	37.6	27	84.6	\$ 684.97	\$ 684.97
1 1/2"	75.0	-	-	\$ 1,366.29	\$ 1,366.29
2"	120.0	6	60.0	\$ 2,186.07	\$ 2,186.07
Total		98,501	10,753.6		

Usage Rate Design	Total	Residential	Commercial	Industrial	PA	Seasonal
Revenue Requirement	\$ 7,387,469	\$ 5,380,406	\$ 1,407,809	\$ 9,730	\$ 124,031	\$ 465,492
Service Charge Revenue	\$ (2,350,818)	\$ (1,886,963)	\$ (280,578)	\$ (1,190)	\$ (25,774)	\$ (156,312)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Needed From Usage Rates	\$ 5,036,651	\$ 3,493,443	\$ 1,127,231	\$ 8,540	\$ 98,257	\$ 309,180
All CCF except Sgl Fam Res)	235,878	18,701	196,168	1,584	16,933	2,492
Block 1	364,117	335,980				28,137
Block 2	175,665	169,490				6,175
	775,660	524,171	196,168	1,584	16,933	36,804
Rate per CCF						
SF-Res Block 1		\$ 6.146				\$ 8.012
SF-Res Block 2		\$ 7.683				\$ 10.016
Non-SF Res All Usage		\$ 6.761	\$ 5.747	\$ 5.393	\$ 5.805	\$ 8.813
Usage Revenue	\$ 5,037,020	\$ 3,493,563	\$ 1,127,377	\$ 8,543	\$ 98,296	\$ 309,241
AllOther					\$ -	\$ -
Total Usage Revenue	\$ 5,037,020	\$ 3,493,563	\$ 1,127,377	\$ 8,543	\$ 98,296	\$ 309,241
SC Revenue	\$ 2,350,818	\$ 1,886,963	\$ 280,578	\$ 1,190	\$ 25,774	\$ 156,312
Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designed Rate Revenue	\$ 7,387,838	\$ 5,380,526	\$ 1,407,956	\$ 9,733	\$ 124,070	\$ 465,553
Revenue Requirement	\$ 7,387,469	\$ 5,380,406	\$ 1,407,809	\$ 9,730	\$ 124,031	\$ 465,492
Difference	\$ 369	\$ 120	\$ 147	\$ 2	\$ 39	\$ 61
Percent	0.00%	0.00%	0.01%	0.02%	0.03%	0.01%

Aquarion Water Company of New Hampshire

ALLOCATION OF FIRE TO PUBLIC AND PRIVATE

Capacity Allocation:

Description	Units	Capacity Ratio	Weighted Unit	Allocated Cost	Unit Cost
Private Fire Hydrant	0	1.000	-	\$ -	
Private Fire Service					
3" or smaller	96	0.25	24.0	42,564	\$ 443.38
4"	74	0.40	29.6	52,496	\$ 709.41
6"	137	1.00	137.0	242,971	\$ 1,773.51
8"	19	1.80	34.2	60,654	\$ 3,192.33
10"	0	2.80	-	-	
12"	3	4.00	12.0	21,282	\$ 7,094.00
Public Fire Demands	495	1.000	495.0	877,889	\$ 1,773.51
Total Capacity			731.8	\$ 1,297,858	

Summary:

Fire Allocation Description	Public	Private	Total
Capacity	\$ 877,889	\$ 419,968	\$ 1,297,858
Billing Hydrants	29 74,149	2,389	2,418 74,149
Total	\$ 952,068	\$ 422,357	\$ 1,374,425

Aquarion Water Company of New Hampshire

DESIGN OF FIRE RATES

Private

Description	Hydrants		Bills		Capacity	Total Rate
	Units	Rate	Units	Rate	Rate	
Private Fire Hydrant	495		0	\$ 7.26	\$ -	\$ 7.26
Private Fire Service:						
3" or smaller			96	7.26	443.38	\$ 450.64
4"			74	7.26	709.41	\$ 716.67
6"			137	7.26	1,773.51	\$ 1,780.77
8"			19	7.26	3,192.33	\$ 3,199.59
10"			0	7.26	4,965.87	\$ 4,973.13
12"			3	7.26	7,094.10	\$ 7,101.36
Total			329			

Public

Description	Units	Rate	Amount
Revenue Required			\$ 952,068
Individually Billed Hydrants	495	\$ 1,923.37	\$ -
Total Annual Public Charge			\$ 952,068

Aquarion Water Company of New Hampshire

DETAILED BILL ANALYSIS - PROPOSED RATES

Revenue From Rates		Proposed													
Service Charge	Rate	Residential		Commercial		Industrial		Public Authority		Seasonal		Total			
		Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue		
Monthly	5/8"	\$ 18.22	87,993	\$ 1,603,232.46	4,081	\$ 74,355.82	1	\$ 18.22	200	\$ 3,644.00	-	-	92,275	\$ 1,681,250.50	
	3/4"	\$ 27.33	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	-	-	\$ -	
	1"	\$ 45.54	1,927	\$ 87,755.58	1,112	\$ 50,640.48	-	\$ -	60	\$ 2,732.40	-	-	3,099	\$ 141,128.46	
	1 1/2"	\$ 91.09	317	\$ 28,875.53	336	\$ 30,606.24	12	\$ 1,093.08	84	\$ 7,651.56	-	-	749	\$ 68,226.41	
	2"	\$ 145.74	312	\$ 45,470.88	1,222	\$ 178,094.28	3	\$ 437.22	125	\$ 18,217.50	-	-	1,662	\$ 242,219.88	
Seasonal	5/8"	\$ 273.26	-	\$ -	-	\$ -	-	\$ -	-	\$ -	683	\$ 186,636.58	683	\$ 186,636.58	
	3/4"	\$ 411.71	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	
	1"	\$ 684.97	-	\$ -	-	\$ -	-	\$ -	-	\$ -	27	\$ 18,494.19	27	\$ 18,494.19	
	1 1/2"	\$ 1,366.29	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	
	2"	\$ 2,186.07	-	\$ -	-	\$ -	-	\$ -	-	\$ -	6	\$ 13,116.42	6	\$ 13,116.42	
Subtotal SC			90,549	\$ 1,765,334.45	6,751	\$ 333,696.82	16	\$ 1,548.52	469	\$ 32,245.46	716	\$ 218,247.19	98,501	\$ 2,351,072.44	
<u>Residential Usage</u>		CCF													
Monthly - Single Family	0-6 ccf Usage	\$ 6.146	335,980.0	\$ 2,064,933.08									335,980.0	\$ 2,064,933.08	
	Over 6 ccf	\$ 7.683	169,490.1	\$ 1,302,192.44									169,490.1	\$ 1,302,192.44	
Monthly - Multi Family	All Usage	\$ 6.761	18,701.0	\$ 126,437.46									18,701.0	\$ 126,437.46	
<u>Commercial Usage</u>															
Monthly	All Usage	\$ 5.747			196,168.0	\$ 1,127,377.50							196,168.0	\$ 1,127,377.50	
<u>Industrial Usage</u>															
Monthly	All Usage	\$ 5.393					1,584.0	\$ 8,542.51					1,584.0	\$ 8,542.51	
<u>Public Authority Usage</u>															
Monthly	All Usage	\$ 5.805							16,933.0	\$ 98,296.07			16,933.0	\$ 98,296.07	
<u>Seasonal Residential Usage</u>															
Monthly	0-6 ccf Usage	\$ 8.012									9,698.0	\$ 77,700.38	9,698.0	\$ 77,700.38	
	Over 6 ccf	\$ 10.016									6,174.7	\$ 61,845.54	6,174.7	\$ 61,845.54	
Monthly - Multi Family	All Usage	\$ 8.813									2,492.0	\$ 21,962.00	2,492.0	\$ 21,962.00	
<u>Seasonal Non-Residential Usage</u>															
Monthly	All Usage	\$ 8.012									18,439.0	\$ 147,733.27	18,439.0	\$ 147,733.27	
Subtotal Usage			524,171.1	\$ 3,493,562.98	196,168.0	\$ 1,127,377.50	1,584.0	\$ 8,542.51	16,933.0	\$ 98,296.07	36,803.7	\$ 309,241.18	775,659.8	\$ 5,037,020.24	
Total				\$ 5,258,897.43		\$ 1,461,074.32		\$ 10,091.03		\$ 130,541.53		\$ 527,488.37		\$ 7,388,092.68	

Aquarion Water Company of New Hampshire

DETAILED BILL ANALYSIS - PRESENT RATES

Revenue Present Rates

Present

Service Charge	Rate	Residential		Commercial		Industrial		Public Authority		Seasonal		Total	
		Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue	Units	Revenue
Monthly	5/8"	\$ 15.60	87,993 \$ 1,372,690.80	4,081	\$ 63,663.60	1	\$ 15.60	200	\$ 3,120.00			92,275	\$ 1,439,490.00
	3/4"	\$ 23.40	- \$ -	-	\$ -	-	\$ -	-	\$ -			-	\$ -
	1"	\$ 39.01	1,927 \$ 75,172.27	1,112	\$ 43,379.12	-	\$ -	60	\$ 2,340.60			3,099	\$ 120,891.99
	1 1/2"	\$ 78.05	317 \$ 24,741.85	336	\$ 26,224.80	12	\$ 936.60	84	\$ 6,556.20			749	\$ 58,459.45
	2"	\$ 124.87	312 \$ 38,959.44	1,222	\$ 152,591.14	3	\$ 374.61	125	\$ 15,608.75			1,662	\$ 207,533.94
Seasonal	5/8"	\$ 234.00								683	\$ 159,822.00	683	\$ 159,822.00
	3/4"	\$ 351.00								-	\$ -	-	\$ -
	1"	\$ 585.15								27	\$ 15,799.05	27	\$ 15,799.05
	1 1/2"	\$ 1,170.75								-	\$ -	-	\$ -
	2"	\$ 1,873.05								6	\$ 11,238.30	6	\$ 11,238.30
Subtotal SC			90,549 \$ 1,511,564.36	6,751	\$ 285,858.66	16	\$ 1,326.81	469	\$ 27,625.55	716	\$ 186,859.35	98,501	\$ 2,013,234.73
<u>Residential Usage</u>	CCF												
Monthly	All Usage	\$ 4.536	528,517.0 \$ 2,397,353.11									528,517.0	\$ 2,397,353.11
<u>Commercial Usage</u>													
Monthly	All Usage	\$ 4.536		196,168.0	\$ 889,818.05							196,168.0	\$ 889,818.05
<u>Industrial Usage</u>													
Monthly	All Usage	\$ 4.536				1,584.0	\$ 7,185.02					1,584.0	\$ 7,185.02
<u>Public Authority Usage</u>													
Monthly	All Usage	\$ 4.536						16,933.0	\$ 76,808.09			16,933.0	\$ 76,808.09
<u>Seasonal</u>													
Monthly	All Usage	\$ 5.619								36,961.0	\$ 207,683.86	36,961.0	\$ 207,683.86
Subtotal Usage			528,517.0 \$ 2,397,353.11	196,168.0	\$ 889,818.05	1,584.0	\$ 7,185.02	16,933.0	\$ 76,808.09	36,961.0	\$ 207,683.86	780,163.0	\$ 3,578,848.13
Total			\$ 3,908,917.47		\$ 1,175,676.71		\$ 8,511.83		\$ 104,433.64		\$ 394,543.21		\$ 5,592,082.86

Aquarion Water Company of New Hampshire

COMPARISON OF PRESENT AND PROPOSED RATES AND REVENUES

Description	Bills/Usage	Present		Proposed		Percent Increase	
		Rates	Revenue	Rates	Revenue		
Service Charge:							
Monthly	5/8"	92,275	\$ 15.60	\$ 1,439,490	\$ 18.22	\$ 1,681,251	16.8%
	3/4"	-	\$ 23.40	\$ -	\$ 27.33	\$ -	16.8%
	1"	3,099	\$ 39.01	\$ 120,892	\$ 45.54	\$ 141,128	16.7%
	1 1/2"	749	\$ 78.05	\$ 58,459	\$ 91.09	\$ 68,226	16.7%
	2"	1,662	\$ 124.87	\$ 207,534	\$ 145.74	\$ 242,220	16.7%
Seasonal	5/8"	683	\$ 234.00	\$ 159,822	\$ 273.26	\$ 186,637	16.8%
	3/4"	-	\$ 351.00	\$ -	\$ 411.71	\$ -	17.3%
	1"	27	\$ 585.15	\$ 15,799	\$ 684.97	\$ 18,494	17.1%
	1 1/2"	-	\$ 1,170.75	\$ -	\$ 1,366.29	\$ -	16.7%
	2"	6	\$ 1,873.05	\$ 11,238	\$ 2,186.07	\$ 13,116	16.7%
Subtotal SC		98,501		\$ 2,013,235		\$ 2,351,072	16.8%
Residential Usage							
	ccf						
Monthly - Single Family	0-6 ccf Usage	335,980	\$ 4.536	\$ 2,397,353	\$ 6.146	\$ 2,064,933	45.7%
	Over 6 ccf	169,490	\$ 4.536	N/A	\$ 7.683	\$ 1,302,192	
Monthly - Multi Family	All Usage	18,701	\$ 4.536	N/A	\$ 6.761	\$ 126,437	
Commercial Usage							
Monthly	All Usage	196,168	\$ 4.536	\$ 889,818	\$ 5.747	\$ 1,127,377	26.7%
Industrial Usage							
Monthly	All Usage	1,584	\$ 4.536	\$ 7,185	\$ 5.393	\$ 8,543	18.9%
Public Authority Usage							
Monthly	All Usage	16,933	\$ 4.536	\$ 76,808	\$ 5.805	\$ 98,296	28.0%
Seasonal Residential Usage							
Monthly	0-6 ccf Usage	9,698	\$ 5.619	\$ 104,075.12	\$ 8.012	\$ 77,700	55.2%
	Over 6 ccf	6,175	\$ 5.619	N/A	\$ 10.016	\$ 61,846	
Monthly - Multi Family	All Usage	2,492	\$ 5.619	N/A	\$ 8.813	\$ 21,962	
Seasonal Non-Residential Usage							
Monthly	All Usage	18,439	\$ 5.619	\$ 103,609	\$ 8.012	\$ 147,733	42.6%
Subtotal UC		775,660		\$ 3,578,848		\$ 5,037,020	40.7%
Total GMS				\$ 5,592,083		\$ 7,388,093	32.1%
Private Services							
3"		96	\$ 441.12	\$ 42,348	\$ 450.64	\$ 43,261	2.2%
4"		74	\$ 751.68	\$ 55,624	\$ 716.67	\$ 53,034	-4.7%
6"		137	\$ 1,793.28	\$ 245,679	\$ 1,780.77	\$ 243,966	-0.7%
8"		19	\$ 3,188.64	\$ 60,584	\$ 3,199.59	\$ 60,792	0.3%
10"		-	\$ 4,983.72	\$ -	\$ 4,973.13	\$ -	-0.2%
12"		3	\$ 7,041.24	\$ 21,124	\$ 7,101.36	\$ 21,304	0.9%
Total Private		329		\$ 425,359		\$ 422,357	-0.7%
Public Fire Charge		495	\$ 1,740.41		\$ 1,923.37		
Annual Public Charge By System							
Hampton		280		\$ 475,132		\$ 538,544	13.3%
North Hampton		149		\$ 259,321		\$ 286,582	10.5%
Rye Beach		24		\$ 41,770		\$ 46,161	10.5%
Jenness Beach		42		\$ 73,097		\$ 80,782	10.5%
Total Public Fire		495		\$ 849,320		\$ 952,068	12.1%
Total Fire				\$ 1,274,679		\$ 1,374,425	7.8%
Total Revenue From Rates				\$ 6,866,762		\$ 8,762,518	27.6%
WICA Surcharge				\$ 515,007		N/A	
Other Revenue				221,871		227,663	2.6%
				\$ 7,603,640		\$ 8,990,180	18.2%

Aquarion Water Company of New Hampshire

TYPICAL BILL COMPARISON

		Size	Usage	Present	Proposed	Increase
Residential Sgle-Fam	Monthly	5/8"	6	\$ 42.82	\$ 55.10	28.7%
			10	\$ 60.96	\$ 85.83	41%
			25	\$ 129.00	\$ 201.07	56%
Multi-Fam	Monthly	5/8"	6	\$ 42.82	\$ 58.79	37%
			10	\$ 60.96	\$ 85.83	41%
			25	\$ 129.00	\$ 187.25	45%
Commercial	Monthly	5/8"	25	\$ 129.00	\$ 161.90	26%
			50	\$ 242.40	\$ 305.57	26%
			100	\$ 469.20	\$ 592.92	26%
Industrial	Monthly	2"	25	\$ 238.27	\$ 280.57	18%
			50	\$ 351.67	\$ 415.39	18%
			100	\$ 578.47	\$ 685.04	18%
Public Authority	Monthly	2"	25	\$ 238.27	\$ 290.87	22%
			50	\$ 351.67	\$ 435.99	24%
			100	\$ 578.47	\$ 726.24	26%
Res. Seasonal Sgle-Fam	Avg 7 Mo. Seasonal	5/8"	42	\$ 470.00	\$ 609.76	30%
			70	\$ 627.33	\$ 890.21	42%
			175	\$ 1,217.33	\$ 1,941.89	60%
			350	\$ 2,200.65	\$ 3,694.69	68%
Multi-Fam	Avg 7 Mo. Seasonal	5/8"	42	\$ 470.00	\$ 643.41	37%
			70	\$ 627.33	\$ 890.17	42%
			175	\$ 1,217.33	\$ 1,815.54	49%
			350	\$ 2,200.65	\$ 3,357.81	53%
Non-Res. Seasonal	Avg 7 Mo. Seasonal	5/8"	42	\$ 470.00	\$ 609.76	30%
			70	\$ 627.33	\$ 834.10	33%
			175	\$ 1,217.33	\$ 1,675.36	38%

350 \$ 2,200.65 \$ 3,077.46 40%

